

**VOLUSIA COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, James T. Russell served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dr. John Hill, Vice Chair from 11-14-17	1
Ida D. Wright	2
Linda Cuthbert, Chair from 11-14-17, Vice Chair through 11-13-17	3
Carl G. Persis	4
Melody Johnson, Chair through 11-13-17	5

The team leader was Gail S. Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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VOLUSIA COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	12
Findings.....	12
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	32
NOTES TO SCHEDULES.....	35
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	38
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	41
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	43
Findings.....	43
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	47
NOTES TO SCHEDULES.....	48
MANAGEMENT’S RESPONSE	50

VOLUSIA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ELPA	English Language Proficiency Assessment
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FES	Fluent English Speaker
FSA in ELA	Florida Standards Assessment in English Language Arts
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and ESE Support Levels 4 and 5, the Volusia County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 55 of the 251 teachers in our test. Eight (3 percent) of the 251 teachers in our test taught at charter schools and 7 (13 percent) of the 55 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 49 of the 209 students in our ESOL test and 57 of the 286 students in our ESE Support Levels 4 and 5 test. Five (2 percent) of the 209 students in our ESOL test attended charter schools and none of the 49 students with exceptions attended charter schools. Twenty-four (8 percent) of the 286 students in our ESE Support Levels 4 and 5 test attended charter schools and 21 (37 percent) of the 57 students with exceptions attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 60 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.9752 (3.8440 applicable to District schools other than charter schools and 1.1312 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 78.9891 (49.7128 applicable to District schools other than charter schools and 29.2763 applicable to charter schools). Noncompliance related to student transportation resulted in seven findings and a proposed net adjustment of negative 21 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$332,066 (negative 78.9891 times \$4,203.95), of which \$208,990 is applicable to District schools other than charter schools and \$123,076 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Volusia County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Volusia County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 79 schools other than charter schools, 7 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$199.7 million was provided through the FEFP to the District for the District-reported 62,132.43 unweighted FTE as recalibrated, which included 2,325.15 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student’s educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes

less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$10.7 million for student transportation as part of the State funding through the FEFP.

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Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Volusia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2017-18* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Language and Exceptional Student Education Support Levels 4 and 5, the Volusia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 27, 2019

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2018, the Volusia County District School Board (District) reported to the DOE 62,132.43 unweighted FTE as recalibrated, which included 2,325.15 unweighted FTE as recalibrated for charter schools, at 79 District schools other than charter schools, 7 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (91) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, and cost centers as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (20,371) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 49 of the 209 students in our ESOL test² and 57 of the 286 students in our ESE Support Levels 4 and 5 test.³ Five (2 percent) of the 209 students in our ESOL test attended charter schools and none of the 49 students with exceptions attended charter schools. Twenty-four (8 percent) of the 286 students in our ESE Support Levels 4 and 5 test attended charter schools and 21 (37 percent) of the 57 students with exceptions attended charter schools.

Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	88	18	15,202	234	0	43,921.9600	153.4401	98.5157
Basic with ESE Services	90	20	3,858	179	10	13,239.5700	137.2902	12.6845
ESOL	77	15	749	209	49	2,303.5100	147.9252	(48.5904)
ESE Support Levels 4 and 5	58	16	416	286	57	847.3900	209.2335	(22.5732)
Career Education 9-12	14	5	146	97	0	1,820.0000	24.7419	(45.0118)
All Programs	91	20	<u>20,371</u>	<u>1,005</u>	<u>116</u>	<u>62,132.4300</u>	<u>672.6309</u>	<u>(4.9752)</u>

² For ESOL, the material noncompliance is composed of Findings 1, 3, 4, 5, 6, 11, 14, 18, 23, 24, 28, 29, 32, 35, 38, 39, and 55 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 7, 15, 21, 27, 33, 48, 49, 50, 51, 57, and 58 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (855, of which 835 are applicable to District schools other than charter schools and 20 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 55 of the 251 teachers in our test.⁴ Eight (3 percent) of the 251 teachers in our test taught at charter schools and 7 (13 percent) of the 55 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

⁴ For teachers, the material noncompliance is composed of Findings 8, 9, 10, 13, 17, 20, 22, 25, 26, 30, 34, 36, 37, 40, 41, 42, 43, 45, 46, 47, 53, 56, 59, and 60 on *SCHEDULE D.*

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

District Schools Other Than Charter Schools			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	15.7919	1.107	17.4816
102 Basic 4-8	11.3793	1.000	11.3793
103 Basic 9-12	70.3445	1.001	70.4148
111 Grades K-3 with ESE Services	1.2988	1.107	1.4378
112 Grades 4-8 with ESE Services	1.5199	1.000	1.5199
113 Grades 9-12 with ESE Services	(.1173)	1.001	(.1174)
130 ESOL	(47.5904)	1.212	(57.6796)
254 ESE Support Level 4	(7.4617)	3.619	(27.0039)
255 ESE Support Level 5	(3.9972)	5.526	(22.0885)
300 Career Education 9-12	<u>(45.0118)</u>	1.001	<u>(45.0568)</u>
Subtotal	<u>(3.8440)</u>		<u>(49.7128)</u>
Charter Schools			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.0000	1.107	1.1070
111 Grades K-3 with ESE Services	9.9831	1.107	11.0513
130 ESOL	(1.0000)	1.212	(1.2120)
254 ESE Support Level 4	<u>(11.1143)</u>	3.619	<u>(40.2226)</u>
Subtotal	<u>(1.1312)</u>		<u>(29.2763)</u>
Total of Schools			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	16.7919	1.107	18.5886
102 Basic 4-8	11.3793	1.000	11.3793
103 Basic 9-12	70.3445	1.001	70.4148
111 Grades K-3 with ESE Services	11.2819	1.107	12.4891
112 Grades 4-8 with ESE Services	1.5199	1.000	1.5199
113 Grades 9-12 with ESE Services	(.1173)	1.001	(.1174)
130 ESOL	(48.5904)	1.212	(58.8916)
254 ESE Support Level 4	(18.5760)	3.619	(67.2265)
255 ESE Support Level 5	(3.9972)	5.526	(22.0885)
300 Career Education 9-12	<u>(45.0118)</u>	1.001	<u>(45.0568)</u>
Total	<u>(4.9752)</u>		<u>(78.9891)</u>

Notes: (1) See NOTE A7.

(2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0621</u>	<u>#1551</u>	<u>#2721</u>	
101 Basic K-3	.....	.....	6.6158	6.6158
102 Basic 4-8	.4491	.....	4.7833	5.2324
103 Basic 9-12	.....	35.9638	.....	35.9638
111 Grades K-3 with ESE Services	.3501	.....	(.0125)	.3376
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.5000	.....	.5000
130 ESOL	(.4491)	(6.2164)	(11.3991)	(18.0646)
254 ESE Support Level 4	.0266	(.5648)	.....	(.5382)
255 ESE Support Level 5	.....	(.5000)	.....	(.5000)
300 Career Education 9-12	.....	(29.6685)	.....	(29.6685)
Total	<u>.3767</u>	<u>(.4859)</u>	<u>(.0125)</u>	<u>(.1217)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#2734</u>	<u>#3451</u>	<u>#3839</u>	<u>#4436</u>	
101	6.6158	1.8496	3.2640	.....	.....	11.7294
102	5.2324	1.0616	.8444	.....	.....	7.1384
103	35.9638	.....	.....	.0742	13.1209	49.1589
111	.3376	.5000	(.0250)	.....	.....	.8126
112	.0000	.....	.....	.....	.....	.0000
113	.5000	.....	.....	(.2499)	.....	.2501
130	(18.0646)	(2.9112)	(4.1084)	(.0742)	(3.4753)	(28.6337)
254	(.5382)	(.5000)	.....	(.5000)	.....	(1.5382)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(29.6685)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.6456)</u>	<u>(39.3141)</u>
Total	<u>(.1217)</u>	<u>.0000</u>	<u>(.0250)</u>	<u>(.7499)</u>	<u>.0000</u>	<u>(.8966)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#4531</u>	<u>#5836</u>	<u>#6633</u>	<u>#6761</u>	
101	11.7294	2.4804	.....	.....	.....	14.2098
102	7.1384	.1970	.....	1.4994	.....	8.8348
103	49.1589	.....	5.1312	8.1105	5.3345	67.7351
111	.8126	(.1834)	.....	.....	.....	.6292
112	.0000	.....	.....	.....	.....	.0000
113	.2501	.....	(.2500)	.....	.....	.0001
130	(28.6337)	(2.6774)	(4.6193)	(3.9122)	(4.2417)	(44.0843)
254	(1.5382)	(.3197)	(.5119)	.....	(1.0928)	(3.4626)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(39.3141)</u>	<u>.....</u>	<u>.....</u>	<u>(5.6977)</u>	<u>.....</u>	<u>(45.0118)</u>
Total	<u>(.8966)</u>	<u>(.5031)</u>	<u>(.2500)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.6497)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#6841</u>	<u>#6891*</u>	<u>#7006</u>	<u>#7981</u>	
101	14.2098	.....	1.0000	.....	1.5821	16.7919
102	8.8348	1.2574	.....	.....	.....	10.0922
103	67.7351	.....	.....	.1508	.....	67.8859
111	.6292	.....	.....	.....	.....	.6292
112	.0000	.....	.....	.....	.....	.0000
113	.0001	.....	.....	(.1508)	.....	(.1507)
130	(44.0843)	(1.2574)	(1.0000)	.....	(1.5821)	(47.9238)
254	(3.4626)	.....	.....	.....	.....	(3.4626)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(45.0118)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(45.0118)</u>
Total	<u>(1.6497)</u>	<u>.0000</u>	<u>0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.6497)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#9850</u>	<u>#9870</u>	<u>#9895*</u>	<u>Total</u>
101	16.7919	.....	.....	.....	16.7919
102	10.0922	.1600	1.1271	.....	11.3793
103	67.8859	.....	2.4586	.....	70.3445
111	.6292	.6696	.....	9.9831	11.2819
112	.0000	1.5199	.....	.....	1.5199
113	(.1507)	1.0334	(1.0000)	.....	(.1173)
130	(47.9238)	.....	(.6666)	.....	(48.5904)
254	(3.4626)	(2.0800)	(1.9191)	(11.1143)	(18.5760)
255	(.5000)	(3.4972)	.....	.....	(3.9972)
300	<u>(45.0118)</u>	.....	.....	.....	<u>(45.0118)</u>
Total	<u>(1.6497)</u>	<u>(2.1943)</u>	<u>.0000</u>	<u>(1.1312)</u>	<u>(4.9752)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Volusia County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Blue Lake Elementary School (#0621)

1. [Ref. 62101] An ELL Committee was not convened when one ELL student reentered the District in November 2017 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4491	
130 ESOL	<u>(.4491)</u>	.0000

2. [Ref. 62102] The number of instructional CMW was incorrectly reported for seven ESE students (one student was in our Basic with ESE Services test and six students were in our ESE Support Levels 4 and 5 test). The PK students were reported for 620 (four students) or 1,205 (three students) CMW rather than 900 CMW in accordance with the School’s instructional schedule. We propose the following adjustment:

111 Grades K-3 with ESE Services	.3501	
254 ESE Support Level 4	<u>.0266</u>	<u>.3767</u>
		<u>.3767</u>

Findings

University High School (#1551)

3. [Ref. 155101] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates and an ELL Committee was not convened to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.4974	
130 ESOL	<u>(1.4974)</u>	.0000

4. [Ref. 155102] One ELL student was not in attendance during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.0686)	
130 ESOL	(.3444)	
300 Career Education 9-12	<u>(.0729)</u>	(.4859)

5. [Ref. 155103] School records did not evidence that valid *ELL Student Plans* covering the 2017-18 school year were completed for two ELL students or that the students' parents were notified of their children's ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.1585	
130 ESOL	<u>(1.1585)</u>	.0000

6. [Ref. 155104] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.7178	
130 ESOL	<u>(.7178)</u>	.0000

7. [Ref. 155105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

8. [Ref. 155171/74/75/76] Four teachers had not earned the required in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, (Ref. 155174/75) or SBE Rule 6A-1.0503, FAC, (Ref. 155171/76) and the teachers' in-service training timelines. Two of the teachers (Ref. 155174/75) taught Basic subject area classes that
(Finding Continued on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

University High School (#1551) (Continued)

included ELL students and had earned none of the required in-service training points in ESOL strategies and two of the teachers (Ref. 155171/76) taught Primary Language Arts classes that included ELL students and had earned only 60 of the 120 (Ref. 155171) or 60 of the 180 (Ref. 155176) required in-service training points. We also noted that the students' parents were not notified of one teacher's (Ref. 155171) out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 155171</u>		
103 Basic 9-12	.0706	
130 ESOL	<u>(.0706)</u>	.0000
<u>Ref. 155174</u>		
103 Basic 9-12	1.4252	
130 ESOL	<u>(1.4252)</u>	.0000
<u>Ref. 155175</u>		
103 Basic 9-12	.4138	
130 ESOL	<u>(.4138)</u>	.0000
<u>Ref. 155176</u>		
103 Basic 9-12	.0706	
130 ESOL	<u>(.0706)</u>	.0000

9. [Ref. 155172/73/77] Parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in Art (Ref. 155172), Earth/Space Science and ESOL (Ref. 155173), or Technology Education (Ref. 155177). In addition, two teachers were not approved by the School Board to teach out of field (Ref. 155172/73) and one teacher (Ref. 155173) had earned only 138 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 155172</u>		
103 Basic 9-12	.5648	
254 ESE Support Level 4	<u>(.5648)</u>	.0000
<u>Ref. 155173</u>		
103 Basic 9-12	.5181	
130 ESOL	<u>(.5181)</u>	.0000
<u>Ref. 155177</u>		
103 Basic 9-12	20.1875	
300 Career Education 9-12	<u>(20.1875)</u>	.0000

Findings

University High School (#1551) (Continued)

10. [Ref. 155178] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a “long-term substitute;” however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services and was not holding any certification or otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	9.4081	
300 Career Education 9-12	<u>(9.4081)</u>	<u>.0000</u>
		<u>(.4859)</u>

Holly Hill School (#2721)

11. [Ref. 272101] School records did not evidence that *ELL Student Plans* (Plans) were appropriately and timely completed for ten ELL students. Plans for two students were not available at the time of our examination and could not be subsequently located and Plans for eight students were not printed and placed in the students’ files until after the reporting survey periods. We propose the following adjustment:

101 Basic K-3	3.5408	
102 Basic 4-8	3.7817	
130 ESOL	<u>(7.3225)</u>	<u>.0000</u>

Findings

Holly Hill School (#2721) (Continued)

12. [Ref. 272102] The source attendance records supporting the provision of speech therapy for one PK ESE student in the February 2018 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0125)	(.0125)
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13. [Ref. 272170/71/72/73/74] Five teachers taught Primary Language Arts to classes that included ELL students but were either not approved by the School Board to teach out of field in ESOL (Ref. 272173/74) or had earned none of the 60 (Ref. 272171/72) or 120 (Ref. 272170) of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. In addition, the students' parents were not notified of four teachers' (Ref. 272171/72/73/74) out-of-field status. We propose the following adjustments:

<u>Ref. 272170</u>		
101 Basic K-3	2.0500	
130 ESOL	(<u>2.0500</u>)	.0000
 <u>Ref. 272171</u>		
102 Basic 4-8	.1412	
130 ESOL	(<u>.1412</u>)	.0000
 <u>Ref. 272172</u>		
102 Basic 4-8	.8604	
130 ESOL	(<u>.8604</u>)	.0000
 <u>Ref. 272173</u>		
101 Basic K-3	.2050	
130 ESOL	(<u>.2050</u>)	.0000
 <u>Ref. 272174</u>		
101 Basic K-3	.8200	
130 ESOL	(<u>.8200</u>)	.0000
		<u>(.0125)</u>

Champion Elementary School (#2734)

14. [Ref. 273401] ELL Committees for three ELL students were not convened by October 13 (two students) or when the student reentered the District (one student) to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. In addition, the English language proficiency of one student was not timely
(Finding Continues on Next Page)

Findings

Champion Elementary School (#2734) (Continued)

assessed and School records did not evidence that the student's *ELL Student Plan* (Plan) was appropriately and timely completed as the Plan was not printed and placed in the student's file until after the reporting survey period. We propose the following adjustment:

101 Basic K-3	.8646	
102 Basic 4-8	.8646	
130 ESOL	<u>(1.7292)</u>	.0000

15. [Ref. 273402] The *Matrix of Services* (Matrix) form for one ESE student incorrectly included one special consideration point designated for students with a Matrix score of 17 points and a Level 5 rating in three domains. However, only two domains on the student's Matrix form was rated Level 5. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

16. [Ref. 273403] One ESE student in our Basic with ESE Services test was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	.0000

17. [Ref. 273470/71/72/73] Parents of students taught by four out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. In addition, the School Board did not approve two teachers to teach out of field (Ref. 273472/73) and did not approve one teacher (Ref. 273471) to teach out of field until after the reporting survey period and the teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 273470</u>		
101 Basic K-3	.3940	
130 ESOL	<u>(.3940)</u>	.0000

<u>Ref. 273471</u>		
101 Basic K-3	.3940	
130 ESOL	<u>(.3940)</u>	.0000

<u>Ref. 273472</u>		
101 Basic K-3	.1970	
130 ESOL	<u>(.1970)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Champion Elementary School (#2734) (Continued)

<u>Ref. 273473</u>		
102 Basic 4-8	.1970	
130 ESOL	<u>(.1970)</u>	<u>.0000</u>
		<u>.0000</u>

Horizon Elementary School (#3451)

18. [Ref. 345101] School records did not evidence that *ELL Student Plans* (Plans) were appropriately and timely completed for three ELL students as the Plans were not printed and placed in the students' files until after the reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.6880	
102 Basic 4-8	.8444	
130 ESOL	<u>(2.5324)</u>	.0000

19. [Ref. 345102] One part-time ESE PK student was not in attendance during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0250)</u>	(.0250)
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20. [Ref. 345170/71/72] Parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. In addition, one teacher (Ref. 345170) was not approved by the School Board to teach out of field. We propose the following adjustments:

<u>Ref. 345170</u>		
101 Basic K-3	.3940	
130 ESOL	<u>(.3940)</u>	.0000

<u>Ref. 345171</u>		
101 Basic K-3	.7880	
130 ESOL	<u>(.7880)</u>	.0000

<u>Ref. 345172</u>		
101 Basic K-3	.3940	
130 ESOL	<u>(.3940)</u>	<u>.0000</u>

(.0250)

Findings

New Smyrna Beach High School (#3839)

21. [Ref. 383901] Two ESE students (one student was in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were not in attendance during the reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.2499)	
254 ESE Support Level 4	<u>(.5000)</u>	(.7499)

22. [Ref. 383971] One teacher taught Primary Language Arts to a class that included ELL students but was not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status until January 10, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0742	
130 ESOL	<u>(.0742)</u>	<u>.0000</u>
		<u>(.7499)</u>

Spruce Creek High School (#4436)

23. [Ref. 443601] ELL Committees for four ELL students were not convened by October 13 (two students) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of two students was not timely assessed and School records did not evidence that the *ELL Student Plan* (Plan) was appropriately and timely completed for one ELL student as the Plan was not printed and placed in the student's file until after the reporting survey period. We propose the following adjustment:

103 Basic 9-12	2.5470	
130 ESOL	<u>(2.5470)</u>	.0000

24. [Ref. 443602] School records did not evidence that *ELL Student Plans* (Plans) were appropriately and timely completed for two ELL students as the Plan for one student was not available at the time of our examination and could not be subsequently located and the Plan for the other student was not printed and placed in the student's file until after the reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Spruce Creek High School (#4436) (Continued)

103 Basic 9-12	.8569	
130 ESOL	<u>(.8569)</u>	.0000

25. [Ref. 443670/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Business Education (Ref. 443670) or ESOL (Ref. 443671). We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 443670</u>		
103 Basic 9-12	6.3974	
300 Career Education 9-12	<u>(6.3974)</u>	.0000

<u>Ref. 443671</u>		
103 Basic 9-12	.0714	
130 ESOL	<u>(.0714)</u>	.0000

26. [Ref. 443672] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a “long-term substitute;” however, our review of this teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services and was not holding any certification or otherwise qualified to teach, we propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Spruce Creek High School (#4436) (Continued)

103 Basic 9-12	3.2482	
300 Career Education 9-12	<u>(3.2482)</u>	.0000
		<u>.0000</u>

Spruce Creek Elementary School (#4531)

27. [Ref. 453101] The number of instructional CMW was incorrectly reported for 14 ESE students. The PK students were reported for 555, 970, or 1,030 CMW rather than 750 CMW in accordance with the School's instructional schedule. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.1834)	
254 ESE Support Level 4	<u>(.3197)</u>	(.5031)

28. [Ref. 453102] One ELL student was assessed FES and an ELL Committee was not convened to consider the student's initial ESOL placement. We propose the following adjustment:

101 Basic K-3	.8616	
130 ESOL	<u>(.8616)</u>	.0000

29. [Ref. 453103] School records did not evidence that the *ELL Student Plan* (Plan) was appropriately and timely completed for one ELL student in the October 2017 reporting survey period as the Plan was not printed and placed in the student's file until after the reporting survey period. We propose the following adjustment:

101 Basic K-3	.4308	
130 ESOL	<u>(.4308)</u>	.0000

30. [Ref. 453170/71/72] Parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. In addition, one of the teachers (Ref. 453172) was not approved by the School Board to teach out of field until after the reporting survey periods. We propose the following adjustments:

<u>Ref. 453170</u>		
102 Basic 4-8	.1970	
130 ESOL	<u>(.1970)</u>	.0000

<u>Ref. 453171</u>		
101 Basic K-3	.7880	
130 ESOL	<u>(.7880)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Spruce Creek Elementary School (#4531) (Continued)

<u>Ref. 453172</u>		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>
		<u>(.5031)</u>

Seabreeze High School (#5836)

31. [Ref. 583601] One ESE student was not in attendance during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.2500)</u>	(.2500)
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32. [Ref. 583602] *ELL Student Plans* for ten ELL students were not available at the time of our examination and could not be subsequently located. We also noted the following exceptions for five of the students:

- (a) ELL Committees for two students were not convened by October 13 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. Also, the English language proficiency of one of the students was not timely assessed.
- (b) School records did not demonstrate that the parents of two students were notified of their children’s ESOL placements.
- (c) One student met the criteria for exiting the ESOL Program based on the spring ELPA and FSA in ELA scores but was not exited from the ESOL Program until after the October 2017 reporting survey period.

We propose the following adjustment:

103 Basic 9-12	4.4777	
130 ESOL	<u>(4.4777)</u>	<u>.0000</u>

33. [Ref. 583603] One student was incorrectly reported in Program No. 254 (ESE Support Level 4) based on the student’s previous enrollment at a behavior treatment center. The student had returned to school during the February 2018 reporting survey period and was receiving Basic education services. We propose the following adjustment:

103 Basic 9-12	.5119	
254 ESE Support Level 4	<u>(.5119)</u>	<u>.0000</u>

Findings

Seabreeze High School (#5836) (Continued)

34. [Ref. 583670] Parents of a student taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until October 24, 2017, which was after the October 2017 reporting survey period. We propose the following adjustments:

103 Basic 9-12	.1416	
130 ESOL	(.1416)	.0000
		(.2500)

T. Dewitt Taylor Middle-High School (#6633)

35. [Ref. 663301] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.7140	
103 Basic 9-12	1.4282	
130 ESOL	(2.1422)	.0000

Follow-up to Management’s Response

In his written response, the Superintendent disagreed with the finding and stated that “we reject the finding that remains for students whose educational career was, for a portion, at another Florida district. Volusia County Schools does not have access to the reported information from other Florida districts to dispute the finding, the methodology for prescribing the finding is unreliable, and the Auditor General could not produce evidence to justify the finding.”

Section 1100.62(1)(g), Florida Statutes, provides that a school district is eligible to report FTE student membership in the ESOL program in the FEP if a student does not exceed a total of 6 years and Section 1003.56(3)(b), Florida Statutes, provides that each district school board shall implement procedures that identify limited English proficient students through assessment. SBE Rule 6A-6.0902(2)(e), FAC, requires each school or school district to seek to document the prior schooling experience of ELLs by means of school records, transcripts, and other evidence of educational experiences, and take such experiences into account in planning and providing appropriate instruction to such students. The District did not provide evidence of an attempt to obtain the prior educational experiences of the three students cited in our Finding. Accordingly, our Finding stands as presented.

36. [Ref. 663370/71/72/73/75/76] Parents of students taught by six out-of-field teachers were not notified of the teachers’ out-of-field status. We also noted that five teachers were not approved by the School Board to teach out of field in ESOL (Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

T. Dewitt Taylor Middle-High School (#6633) (Continued)

(Ref. 663370/73/75), Carpentry (Ref. 663371), or Science and Social Science (Ref. 663372). In addition, one teacher (Ref. 663375) had earned only 126 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 663370</u>		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	.0000
<u>Ref. 663371</u>		
103 Basic 9-12	5.6977	
300 Career Education 9-12	<u>(5.6977)</u>	.0000
<u>Ref. 663372</u>		
103 Basic 9-12	.1266	
130 ESOL	<u>(.1266)</u>	.0000
<u>Ref. 663373</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000
<u>Ref. 663375</u>		
103 Basic 9-12	.5724	
130 ESOL	<u>(.5724)</u>	.0000
<u>Ref. 663376</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

37. [Ref. 663374] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4998	
130 ESOL	<u>(.4998)</u>	<u>.0000</u>
		<u>.0000</u>

Deltona High School (#6761)

38. [Ref. 676101] School records did not evidence that an *ELL Student Plan* (Plan) was appropriately and timely completed for one ELL student in the October 2017 reporting survey period as a Plan was not printed and placed into the student’s file until after the reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Deltona High School (#6761) (Continued)

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	.0000

39. [Ref. 676102] ELL Committees for two ELL students were not convened and the students' English language proficiency was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.3571	
130 ESOL	<u>(1.3571)</u>	.0000

40. [Ref. 676170/71/72/73] Four teachers were not approved by the School Board to teach out of field in ESOL (Ref. 676170/71); English, Math, Science, and Social Science (Ref. 676172); or Reading (Ref. 676173). Also, the parents of the students taught by three of the teachers were not notified of the teachers' out-of-field status (Ref. 676170/72/73). We propose the following adjustments:

<u>Ref. 676170</u>		
103 Basic 9-12	.1334	
130 ESOL	<u>(.1334)</u>	.0000

<u>Ref. 676171</u>		
103 Basic 9-12	.2172	
130 ESOL	<u>(.2172)</u>	.0000

<u>Ref. 676172</u>		
103 Basic 9-12	1.0928	
254 ESE Support Level 4	<u>(1.0928)</u>	.0000

<u>Ref. 676173</u>		
103 Basic 9-12	2.2484	
130 ESOL	<u>(2.2484)</u>	.0000

.0000

Sunrise Elementary School (#6841)

41. [Ref. 684170] One teacher taught Primary Language Arts to classes that included ELL students but had not earned the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline until January 23, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sunrise Elementary School (#6841) (Continued)

102 Basic 4-8	1.2574	
130 ESOL	<u>(1.2574)</u>	<u>.0000</u>
		<u>.0000</u>

The Reading Edge Academy (#6891) Charter School

42. [Ref. 689170/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field until October 17, 2017, which was after the October 2017 reporting survey period. In addition, the students' parents were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 689170</u>		
101 Basic K-3	.2000	
130 ESOL	<u>(.2000)</u>	<u>.0000</u>

<u>Ref. 689171</u>		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>

<u>Ref. 689172</u>		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>
		<u>.0000</u>

Volusia County Virtual Instruction Program (#7001)

43. [Ref. 700170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and Spanish but taught a course that required certification in French. We also noted that the student's parents were not notified of the teacher's out-of-field status. Since the course was reported for only Basic funding, we present this disclosure finding with no proposed adjustment.

.0000
.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Volusia Virtual Instruction (Course Offerings) (#7006)

44. [Ref. 700601] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	<u>(.0834)</u>	.0000

45. [Ref. 700670] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.0674	
113 Grades 9-12 with ESE Services	<u>(.0674)</u>	.0000
		<u>.0000</u>

Volusia Virtual Instruction Program District Provided (#7023)

46. [Ref. 702370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and Social Science but taught a course that required certification in Art. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the course was reported for only Basic funding, we present this disclosure finding with no proposed adjustment.

.0000
.0000

Citrus Grove Elementary (#7981)

47. [Ref. 798170] One teacher taught Primary Language Arts to classes that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.5821	
130 ESOL	<u>(1.5821)</u>	.0000
		<u>.0000</u>

Findings

Hospital and Homebound Program (#9850)

48. [Ref. 985001] Eight ESE students were not reported in accordance with their *Matrix of Services* forms. In addition, one student was reported for more instructional time in the October 2017 reporting survey period than was authorized by the student’s IEP. We propose the following adjustment:

111 Grades K-3 with ESE Services	.7696	
112 Grades 4-8 with ESE Services	1.5199	
113 Grades 9-12 with ESE Services	1.0334	
254 ESE Support Level 4	(.0800)	
255 ESE Support Level 5	<u>(3.3372)</u>	(.0943)

49. [Ref. 985002] School records did not demonstrate that one ESE student, enrolled in the Hospital and Homebound Program, received any homebound instruction during the February 2018 reporting survey period. Consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0800)</u>	(.0800)
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50. [Ref. 985003] One ESE student enrolled in the Hospital and Homebound Program was reported for more instructional time than was scheduled on the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0200)</u>	(.0200)
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51. [Ref. 985004] The source attendance records for two ESE students who were provided services from a residential facility located outside Volusia County (Carlton Palms Educational Center in Lake County) under contract with Volusia County did not support the students’ instructional time. Our examination of the facility’s activity schedules for each student disclosed that students were scheduled for 1,710 to 1,860 CMW; however, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 11, the facility did not maintain attendance records completed by teachers and the students’ attendance was not consistently recorded in the District’s automated attendance software system (Crosspointe). We were provided Excel schedules prepared for purposes of billing the District that indicated the students slept at the facility; however, the Excel schedules did not evidence that the students attended classes. We propose the following adjustment:

254 ESE Support Level 4	<u>(2.0000)</u>	(2.0000)
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Findings

Hospital and Homebound Program (#9850) (Continued)

52. [Ref. 985005] The *Matrix of Services* form for one ESE student in our Basic with ESE Services test in the Hospital and Homebound Program did not include 13 special consideration points for which the student was eligible. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.1000)	
255 ESE Support Level 5	<u>.1000</u>	.0000

53. [Ref. 985070/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field in Elementary Education (Ref. 985070); Reading (Ref. 985071); or Math and Science (Ref. 985072). In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 985070</u>		
102 Basic 4-8	.0800	
255 ESE Support Level 5	<u>(.0800)</u>	.0000
<u>Ref. 985071</u>		
102 Basic 4-8	.0200	
255 ESE Support Level 5	<u>(.0200)</u>	.0000
<u>Ref. 985072</u>		
102 Basic 4-8	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	<u>.0000</u>

(2.1943)

Legacy Scholars Academy (#9870)

54. [Ref. 987001] The *Educational Plan* for one ESE student was not available at the time our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

55. [Ref. 987002] ELL Committees were not convened for two ELL students by October 13 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS and the English language proficiency of one student was not assessed. We also noted the following exceptions for these students: *(Finding Continues on Next Page)*

Findings

Legacy Scholars Academy (#9870) (Continued)

(a) Academy records did not demonstrate that the students' parents were notified of their children's ESOL placements and (b) the *ELL Student Plan* (Plan) was not available at the time of our examination and could not be subsequently located (one student) or the Plan was not prepared until after the February 2018 reporting survey period (one student). We propose the following adjustment:

102 Basic 4-8	.3333	
103 Basic 9-12	.3333	
130 ESOL	<u>(.6666)</u>	.0000

56. [Ref. 987070] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in English. We also noted that the students' parents were not notified of the teacher's out-of-field status in English and ESOL. We propose the following adjustment:

102 Basic 4-8	.7938	
103 Basic 9-12	1.1253	
254 ESE Support Level 4	<u>(1.9191)</u>	.0000
		<u>.0000</u>

Easter Seals Child Development Center, Daytona Beach (#9895) Charter School

57. [Ref. 989501] The course schedules for 21 ESE students (1 student was in our Basic with ESE Services test and 20 students were in our ESE Support Levels 4 and 5 test) were incorrectly reported. The School's daily instructional schedule supported 720 CMW for a half-day (19 students) or 1,540 CMW for a full-day (2 students); however, the students' course schedules were reported for 750 or 1,800 CMW, respectively. In addition, one of the students was not reported in accordance with the student's *Matrix of Services* form and two of the students were not in attendance during the reporting survey and should not have been reported for FEFP funding. Accordingly, we propose the following adjustment:

111 Grades K-3 with ESE Services	.1342	
254 ESE Support Level 4	<u>(1.2654)</u>	(1.1312)

58. [Ref. 989502] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Easter Seals Child Development Center, Daytona Beach (#9895) Charter School (Continued)

59. [Ref. 989570] One speech language therapist did not hold a valid license during the February 2018 reporting survey as the license expired on December 31, 2017. We propose the following adjustment:

111 Grades K-3 with ESE Services	.1209	
254 ESE Support Level 4	<u>(.1209)</u>	.0000

60. [Ref. 989571/72/73] Three teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers held certification in Elementary Education and ESE (Ref. 989571) or Elementary Education (Ref. 989572/73) but taught courses that also required the PK Disabilities Endorsement. We also noted the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 989571</u>		
111 Grades K-3 with ESE Services	4.9525	
254 ESE Support Level 4	<u>(4.9525)</u>	.0000

<u>Ref. 989572</u>		
111 Grades K-3 with ESE Services	1.9002	
254 ESE Support Level 4	<u>(1.9002)</u>	.0000

<u>Ref. 989573</u>		
111 Grades K-3 with ESE Services	2.3755	
254 ESE Support Level 4	<u>(2.3755)</u>	.0000

(1.1312)

Proposed Net Adjustment

(4.9752)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Volusia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the CMW in students' course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) only students who are in membership and in attendance at least 1 day during the reporting survey period and have attendance records retained and maintained to support that attendance activity are reported for FEFP funding; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (4) *ELL Student Plans* are timely prepared and the students' records are retained in readily accessible files; (5) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (6) parents are timely notified of their children's ESOL placements; (7) students who are assessed as FES are only placed in the ESOL Program when ELL Committees have recommended such placements based on the criteria specified by SBE Rule 6A-6.09022(3), FAC; (8) students who meet the criteria to exit the ESOL Program based on the spring ELPA and FSA in ELA are timely exited; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are correctly scored; (10) IEPs and *Educational Plans* are timely prepared and maintained in the students' files; (11) therapists attendance logs are retained; (12) students are reported in the correct FEFP programs and documentation is on file to support that reporting; (13) students in the Hospital and Homebound Program are not reported for more time than is scheduled on their IEPs; (14) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field, and parents are timely notified when their children are assigned to teachers teaching out of field; and (15) teachers of ELL students earn the number of in-service training points required by SBE Rule 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2017-18

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2017-18
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Volusia County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Volusia County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Volusia County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 79 schools other than charter schools, 7 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$199.7 million was provided through the FEFP to the District for the District-reported 62,132.43 unweighted FTE as recalibrated, which included 2,325.15 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school

students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Blue Lake Elementary School	1 and 2
2. University High School	3 through 10
3. Holly Hill School	11 through 13
4. Champion Elementary School	14 through 17
5. Horizon Elementary School	18 through 20
6. New Smyrna Beach High School	21 and 22
7. Spruce Creek High School	23 through 26
8. Spruce Creek Elementary School	27 through 30
9. Seabreeze High School	31 through 34
10. T. Dewitt Taylor Middle-High School	35 through 37
11. Deltona High School	38 through 40
12. Sunrise Elementary School	41
13. The Reading Edge Academy*	42
14. Volusia County Virtual Instruction Program	43
15. Volusia Virtual Instruction (Course Offerings)	44 and 45
16. Volusia Virtual Instruction Program District Provided	46
17. Citrus Grove Elementary	47
18. Hospital and Homebound Program	48 through 53
19. Legacy Scholars Academy	54 through 56
20. Easter Seals Child Development Center, Daytona Beach*	57 through 60

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Volusia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the Volusia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 27, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Volusia County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (475) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (44,302) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	227
Hazardous Walking	431
IDEA – PK through Grade 12, Weighted	1,467
All Other FEFP Eligible Students	<u>42,177</u>
Total	<u>44,302</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included in our error-rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 455 of the 44,302 students reported as being transported by the District.	36	(18)
In conjunction with our general tests of student transportation we identified certain issues related to 5 additional students.	<u>5</u>	<u>(3)</u>
Total	<u>41</u>	<u>(21)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G.*)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Volusia County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 52] Our general tests disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. One student was not classified as an IDEA student and was not the child of a parent enrolled in a Teenage Parent Program, and the other student's IEP supported reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (1)

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted 1

All Other FEFP Eligible Students (1) (1)

Findings

2. [Ref. 53] Our general tests disclosed that one student was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The student was transported using a private passenger vehicle; consequently, the student was not eligible to be reported in a weighted ridership category. We propose the following adjustment:

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

3. [Ref. 54] Eight students (six students were in our test) were either not listed on the bus drivers’ reports (two students) or were not marked by the bus driver as riding the bus during the reporting survey periods (six students). We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	
----------------------------------	-----	--

February 2018 Survey

90 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>(4)</u>	(8)

Follow-up to Management’s Response

In his written response, the Superintendent rejected the Finding and stated that “during the 2017-2018 school year Operators were to mark students as riders on the appropriate date using the FTE Student Count Roster (ridership bubble sheet). In addition, students also keyed in using a device affixed to the bus. The students cited in the finding did not appear on the FTE Student Count Roster. However, Student Transportation Services presented evidence that the students had in fact keyed in on the device within the survey reporting time period by researching information gathered and documented through the district’s management information system.”

The District provided for our review additional documentation from the District management information system to support that during the reporting survey periods, the students rode a bus to school. However, the documentation did not meet the requirements of DOE guidance, Technical Assistance Note: Guidelines for Maintenance of Records for Audit Transportation Funding, No. T-06-12. According to the DOE guidance, student ridership must be recorded by the bus driver who transported the students during the reporting survey period, and the bus driver must sign and date the bus driver report (Follow-up Continues on Next Page)

Findings

attesting to the students' ridership. In addition, although hardcopies of driver worksheets with original signatures and initials are preferred, school districts who maintain scanned, electronic student database reports may use similar approved reporting formats for transportation record keeping.

As the additional District-provided documentation was not signed and dated by the bus drivers attesting to the accuracy of the ridership reflected on the documentation, and the bus drivers' reports signed and dated by the bus drivers did not account for the eight students, the validity of the students in ridership was not apparent. Accordingly, our Finding stands as presented.

4. [Ref. 55] The IEPs for nine students in our test who were reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2017 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>3</u>	0

5. [Ref. 56] Seven students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2017 Survey

16 Days in Term

All Other FEFP Eligible Students	(2)	
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October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	
----------------------------------	-----	--

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
February 2018 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(3) (7)
6. [Ref. 57] Two students in our test who were transported by city buses were not eligible to be reported for FEFP funding. The students' bus passes expired before the reporting surveys and school records did not demonstrate that new passes were issued. We propose the following adjustments:	
October 2017 Survey	
<u>90 Days in Term</u>	
Teenage Parents and Infants	(1)
June 2018 Survey	
<u>24 Days in Term</u>	
All Other FEFP Eligible Students	(1) (2)
7. [Ref. 58] Twelve students in our test were incorrectly reported in the Teenage Parents and Infants ridership category. The birth certificate to support 1 student's connection to the parent's placement in the Teenage Parent Program was not available at the time of our examination and could not be subsequently located. The other 11 students were not enrolled in the Teenage Parent Program; however, 9 of the students lived 2 miles or more from their assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category and 2 of the students were not otherwise eligible for State transportation funding. We propose the following adjustments:	
October 2017 Survey	
<u>90 Days in Term</u>	
Teenage Parents and Infants	(7)
All Other FEFP Eligible Students	5
February 2018 Survey	
<u>90 Days in Term</u>	
Teenage Parents and Infants	(5)
All Other FEFP Eligible Students	4 (3)
Proposed Net Adjustment	<u>(21)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Volusia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) documentation is retained to support the reporting of students in the Teenage Parents and Infants ridership category; (2) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; (3) only PK students who are classified as students with disabilities under the IDEA or are the children of students enrolled in a Teenage Parent Program are reported for State transportation funding; (4) students reported in the IDEA - PK through Grade 12, Weighted ridership category met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs and are transported on a school bus; (5) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; and (7) documentation that bus passes have been issued and used during the reporting survey is retained for each student transported by city bus.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Volusia County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Volusia County

For the fiscal year ended June 30, 2018, the District received \$10.7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	52	354	1,754
October 2017	212	22,268	481
February 2018	211	21,657	480
June 2018	<u>-*</u>	<u>23</u>	<u>-</u>
Totals	<u>475</u>	<u>44,302</u>	<u>2,715</u>

*Note: Students were transported by city buses, which are not tracked.

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



School Board of Volusia County

Mr. Carl Persis, Chairman
Mrs. Ida D. Wright, Vice Chairman
Mrs. Linda Cuthbert
Mr. Ruben Colón
Ms. Jamie M. Haynes

Mr. Timothy Paul Egnor
Superintendent of Schools

September 27, 2019 (resubmittal of original document dated 8/22/19)

Sherrill F. Norman, CPA
Auditor General, State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

The included corrective action statement is being submitted in response to findings and recommendations associated with the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation audit for Fiscal Year ended June 30, 2018.

Certification

- **Teachers not making adequate progress in ESOL**
Our collective bargaining agreement with our instructional bargaining unit requires that individuals who fail to make timely adequate progress in ESOL are marked downed on their instructional evaluation. We will continue to monitor and communicate the requirements to teachers to ensure compliance.
- **Failure to notify parents of Out of Field teachers**
We will annually remind school-based administrators of the legal requirements and procedures. We will randomly audit schools at least twice a year to ensure schools are sending letters to parents and the proper procedures were followed for out of field. We will notify area superintendents and the superintendent of non-compliant schools.
- **School Board approval of Out of Field/Timely Approval of Out of Field**
HR Certification office will pull ESOL reports once a month, place candidates who are out of field on the next board agenda and follow procedures for out of field teachers including posting on the District web site. We will annually remind school-based administrators of the legal requirements and procedures. We will randomly audit schools using out of field reports from the student information system at least twice a year to ensure the proper procedures were followed for out of field and all out of field teachers have been reported. We will notify area superintendents and the superintendent of non-compliant schools.
- **Charter Schools Board Approval Out of Field/Timely Approval of Out of Field**
The charter school manager will monitor board meeting minutes and request copies of parent letters on a regular basis.

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Volusia County Schools is changing student information systems and human capital management systems. The upgrade of these two systems will allow for more accurate self-audits and timely notifications of out of field assignments allowing us to take immediate action where necessary.

Transportation

- **Adherence to proper procedure**
 - Student Transportation Services will monitor and adjust where appropriate the days of instruction per the adopted district calendar during periods of state reporting.
 - Prior to reporting windows, Student Transportation Services will ensure the proper update of membership categories to reflect FLDOE guidelines for reporting.
 - Student Transportation Services is correcting maps for the eligibility of the walk out to the multiple entrances of all schools, and will continue to update mapping software when reviewing school by school entrances to appropriately reflect state criteria and identify students correctly.
 - Student Transportation Services will request a birth certificate for all infant through Pre-K eligible transported students at The Chiles Academy. Compliance with requested documentation will be monitored monthly.
- **Rejection of Finding AG-424 54**

During the 2017-2018 school year Operators were to mark students as riders on the appropriate date using the FTE Student Count Roster (ridership bubble sheet). In addition, students also keyed in using a device affixed to the bus. The students cited in the finding did not appear on the FTE Student Count Roster. However, Student Transportation Services presented evidence that the students had in fact keyed in on the device within the survey reporting time period by researching information gathered and documented through the district's management information system.

English for Speakers of Other Languages (ESOL)

- **Adherence to proper procedure**

The ESOL Office will continue to provide training detailing the statutory requirements and state mandated procedures surrounding the proper identification, monitoring and exit of ELL students. The department will conduct no less than six trainings prior to the 2019-2020 October survey covering the topics of ESOL data elements, identification, extension of services, exit, post reclassification monitoring, reclassification, ELL Committee, ELL Student Plan and document retention requirements. These trainings will be held with the identified school-based ESOL Administrator. Additional training will be delivered at the annual FTE training with school-based Data Administrators, Data Clerks, and Registrars.
- **District compliance and oversight**

The ESOL Office will continue to oversee the accuracy of state reported data elements during the periods of survey reporting.

The ESOL Office will develop a schedule to perform annual school-based audits for random samplings of students in order to measure adherence to proper procedure and effectiveness of training and support. Results of internal audits will be made available to the Superintendent and Area Superintendents.
- **Rejection of Finding 663301 – Students Reported ELL Beyond 6 Years**

Volusia County Schools has a system in place to identify and appropriately adjust the reported FEFP Program Line for students identified as an active English Language Learner (LY). This process interrogates the surveys reported within our district as FEFP Program Code 130, counts the number of surveys reported, and reduces the student to basic where more than 12 surveys are identified.

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The Auditor General utilizes the "Entry Date" into ESOL as the reference point then counts the years and surveys to assess compliance with the 6 year/12 survey requirement. This process does not account for the student's actual inclusion in survey reporting and/or the FEFP Program Code reported in each survey. Our rejection of the original finding yielded evidence that two of the students cited were incorrectly assumed by the Auditor General as out of compliance; because the duration of these student's academic career was with Volusia County Schools, we were able to provide the surveys where the students were **not** reported ESOL and the finding was removed.

Rejection of Finding 663301 – Student Reported ELL Beyond 6 Years continued...

However, we reject the finding that remains for students whose educational career was, for a portion, at another Florida district. Volusia County Schools does not have access to the reported information from other Florida districts to dispute the finding, the methodology for prescribing the finding is unreliable, and the Auditor General could not produce evidence to justify the finding.

Exceptional Student Education (ESE)

- ***Adherence to proper procedure***

The district is implementing the use of a new student information system which includes a new module for writing individualized education plans and completing the Matrix of Services forms. Within the student information system, there are a number of reports that will be run monthly to cross check the accurate reporting of FTE for students with disabilities.

- ***District compliance and oversight***

In order to ensure that the Matrix of Services form correctly aligns with ESE students' services and to ensure appropriate document retention, the ESE Office will be implementing an internal desktop matrix monitoring process for all district schools, including charter schools. This process will include the review of a cross section of level 254 and 255 matrices, as well as the alignment of those matrices to the services listed within the IEPs and the students' schedules of service. The ESE Office will also monitor matrix forms of other special programs such as Hospital/Homebound and full and partial-day Pre-K programs.

District Placement Specialists, IEP Facilitators and other staff who may be responsible for facilitating IEP meetings will receive a guidance document from the ESE Office that will indicate the appropriate weekly minutes for students within Pre-K programs by school. The guidance document will list the number of minutes by full day, partial day, and other unique program options.

The ESE Office will continue to oversee the accuracy of state reported data elements during the periods of survey reporting.

The ESE Office will develop a schedule to perform annual school-based audits for random samplings of students in order to measure adherence to proper procedure and effectiveness of training and support. Results of internal audits will be made available to the Superintendent and Area Superintendents.

- ***Adjustments to Hospital Homebound Program***

- ***Within Volusia County***

The Hospital/Homebound office will now maintain the eligible students' ESE compliance folders in order to ensure appropriate document retention and to assist in the internal desktop monitoring. Hospital/Homebound office staff will work with the ESE Office to ensure the proper update of students with dual matrices before data is reported during survey windows.

Ms. Sherrill F. Norman
Page 4

○ **Outside Volusia County**

Although there were findings surrounding students that were attending Carlton Palms, due to changes in legislation, the students are no longer considered Volusia County School students. However, the district fully understands the obligation to ensure that even outside agencies must provide appropriate attendance records in accordance with Section 1003.23, Florida Statutes, *Attendance Records and Reports* and SBE Rule 6A-1.044 (3) and (6)(c), FAC, *Pupil Attendance Records*. We understand that it is Volusia County School's responsibility to maintain, document and appropriately report student attendance. Those records should be clearly separated from any residential services that the student may receive. This assurance is provided in response to [Ref. Finding 985004].

Volusia County Schools appreciates the timely and professional manner in which you and your staff conducted the audit. District and school-based personnel will make concerted efforts to improve areas of deficiency. It is our goal to align to the expectations and standards outlined by FLDOE as it pertains to proper reporting of student and staff information for the Florida Education Finance Program.

Sincerely,



Timothy Paul Egnor
Superintendent of Schools

cc: Carl G. Persis, Chairman	Gianna Acevedo-Alamo, Coordinator, ESOL
Greg Akin, Chief Operating Officer	Michael Cicchetti, Director, Technology Services & Innovation
Patricia Corr, Area Superintendent	Kathryn Dyer, Director, K-12 Curriculum & School Improvement
Susan Freeman, Area Superintendent	Kimberly Gilliland, Director, ESE
Rachel Hazel, Chief Academic Officer	Robin King, Specialist, Certification
Debra Muller, Chief Financial Officer	Mitchell Moyer, Director, Student Transportation Services
Dana Paige-Pender, Chief Human Resources Officer	Leticia Roman, Director, Federal Programs
Rose Roland, Area Superintendent	Tina Skipper, Asst. Director, Technology Services & Innovation

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