

**FLORIDA ATLANTIC
UNIVERSITY SCHOOLS**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Schools' Advisory Board Members and Schools' Superintendent

During the 2018-19 fiscal year, Dr. Valerie Bristor, served as Dean of the College of Education for Florida Atlantic University (FAU), Dr. Joel Herbst served as Superintendent of the FAU Lab Schools (Alexander D. Henderson University School/FAU High School, and Palm Pointe Educational Research School at Tradition, a St. Lucie County School District charter school) and the following individuals served as the Schools' Advisory Board Members:

Alexander D. Henderson University School/ FAU High School

School's Advisory Board Members

Sherry Bees, Principal/Director
Lyndsay Tolerton, Faculty Representative
Agnes Timar, Faculty Representative
Jessica Gamache, Faculty Representative
Eliane Mattos, Staff Representative
Mariam Aamir, Student Representative

University Representative

Dr. Deborah Shepherd, Dean's Representative
Dr. Stephen Locke, Faculty Representative

Community Representative

Mark Noll

Parent Representatives

Lynn Pagans, Chair, At-Large
Andrew Hunter, At-Large
Dr. Michael Boyle, High School
Darlene Hazamy, Middle School
Melissa Cipyak, Elementary School

Palm Pointe Educational Research School at Tradition Representatives

School's Advisory Board Members

Kathleen Perez, Principal
Dr. Jack Scott, Faculty Representative
Dr. Bryan Nichols, Faculty Representative
Dr. Eliah J. Watlington, University Representative

Community Representatives

Deborah Hawley, Chair
Joseph Smith
Kerry Padrick

Parent Representatives

Roderick Natta
Dana Schang

The team leader was Olukemi T. Latilo 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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FLORIDA ATLANTIC UNIVERSITY SCHOOLS

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers, the Florida Atlantic University Schools (Schools) 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, as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted State requirements governing teacher certification, School Advisory 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 2 of the 18 teachers in our test. Fifteen (83.33 percent) of the 18 teachers in our test taught at the charter school and 1 (50 percent) of the 2 teachers with exceptions taught at the charter school.

Noncompliance related to the reported FTE student enrollment resulted in 5 findings. Although the resulting proposed net adjustment to the District's reported, unweighted FTE totaled .0000, the adjustment has a potential impact on the District's weighted FTE of negative .2317 (.1541 applicable to Schools other than the charter school and .0776 applicable to the charter school).

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, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$974 (negative .2317 times \$4,204.42), of which \$648 is applicable to District schools other than charter schools and \$326 is applicable to charter schools.

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.

THE SCHOOLS

The Schools (Alexander D. Henderson University School/Florida Atlantic University High School located in Boca Raton, Florida, and Palm Pointe Educational Research School at Tradition, a St. Lucie County School District charter school located in Port St. Lucie, Florida) were established pursuant to Section 1002.32(2), Florida Statutes, as developmental research schools and are affiliated with Florida Atlantic University located in Boca Raton, Florida. Section 1002.32(3), Florida Statutes, specifies that developmental research schools are to provide a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning. Additionally, Section 1002.32(3)(a), Florida Statutes, provides that the primary goal of a developmental research school is to enhance instruction and research in specialized subjects that include mathematics, science, computer science, and foreign

languages, while also providing an education in nonspecialized subjects. The Schools offer instruction in basic education and exceptional education and serve students in PK through 12th-grade.

In accordance with Section 1002.32(8), Florida Statutes, an Advisory Board has been established to provide general oversight and guidance to the Schools. The chief executive officer of the Schools, pursuant to Section 1002.32(7), Florida Statutes, is a Director or a Principal. (The University governance is managed by a Superintendent with overall governance by the Dean of the College of Education.)

For the fiscal year ended June 30, 2019, State funding totaling \$17 million was provided through the FEFP to the District for the District-reported 2,556.64 unweighted FTE as recalibrated, which included 1,406.68 unweighted FTE as recalibrated for the charter school. 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 and developmental research schools 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 Department of Juvenile Justice (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 FTE membership survey¹ 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.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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 Florida Atlantic University Schools (Schools) 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, 2019. 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 2018-19* issued by the Department of Education.

Management's Responsibility for Compliance

School management is responsible for the Schools' 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 Schools' 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 Schools 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 Schools 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 Schools' compliance with State requirements. The legal determination of the Schools' 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 Schools 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.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers, the Florida Atlantic University Schools 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, 2019.

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 weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schools' 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 Schools' 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 Schools' compliance with State requirements and not for the purpose of expressing an opinion on the Schools' 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 be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the Schools' internal controls related to teacher certification. 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.

² 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.

The impact of this noncompliance with State requirements on the Schools' reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

The Schools' 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 Schools' compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
May 5, 2020

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, 2019, the Florida Atlantic University Schools (Schools) reported to the DOE 2,556.64 unweighted FTE as recalibrated, which included 1,406.68 unweighted FTE as recalibrated for the charter school and one school other than the charter school.

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, 2019. (See NOTE B.) The population of schools (two) consisted of the total number of brick and mortar schools that offered courses, including the charter school in the FEFP-funded programs. The population of students (2,226) consisted of the total number of students in each program at the schools in our tests.

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	2	2	1,963	26	0	2,303.6600	21.9612	1.2994
Basic with ESE Services	2	2	196	12	0	199.8200	11.7500	.0000
ESOL	2	2	63	20	1	49.1600	15.5065	(1.2994)
ESE Support Levels 4 and 5	1	1	<u>4</u>	<u>4</u>	<u>0</u>	<u>4.0000</u>	<u>4.0000</u>	<u>.0000</u>
All Programs	2	2	<u>2,226</u>	<u>62</u>	<u>1</u>	<u>2,556.6400</u>	<u>53.2177</u>	<u>.0000</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (65, of which 8 are applicable to schools other than charter schools and 57 are applicable to the charter school) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Advisory Board (or Charter School Advisory 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 2 of the 18 teachers in our test.³ Fifteen (83.3 percent) of the 18 teachers in our test taught at the charter school and 1 (50 percent) of the 2 teachers with exceptions taught at the charter school.

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.

³ For teachers, the material noncompliance is composed of Findings 2 and 5 on *SCHEDULE D.*

SCHEDULE B

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

<u>District Schools Other Than Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
102 Basic 4-8	.8328	1.000	.8328
130 ESOL	<u>(.8328)</u>	1.185	<u>(.9869)</u>
Subtotal	<u>.0000</u>		<u>(.1541)</u>
<u>Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.0804	1.108	.0891
102 Basic 4-8	.3862	1.000	.3862
130 ESOL	<u>(.4666)</u>	1.185	<u>(.5529)</u>
Subtotal	<u>.0000</u>		<u>(.0776)</u>
<u>Total of Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.0804	1.108	.0891
102 Basic 4-8	1.2190	1.000	1.2190
130 ESOL	<u>(1.2994)</u>	1.185	<u>(1.5398)</u>
Total	<u>.0000</u>		<u>(.2317)</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>Total</u>
	<u>#0011</u>	<u>#0020*</u>	
101 Basic K-30804	.0804
102 Basic 4-8	.8328	.3862	1.2190
130 ESOL	<u>(.8328)</u>	<u>(.4666)</u>	<u>(1.2994)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</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

Florida Atlantic University Schools (Schools) 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 2018-19* 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

Our examination included the October 2018 and the February 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 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.

**Proposed Net
Adjustments
(Unweighted FTE)**

A.D. Henderson University School/Florida Atlantic High School (#0011)

1. [Ref. 1101] The course schedules for K-5 elementary students in our test were incorrectly reported. The School's daily instructional and bell schedules supported 1,650 instructional minutes per week for grades K-5 (1,800 instructional minutes applicable to Middle and High School) met the minimum reporting of CMW; however, the students' course schedules for K-12 students were not in agreement with the daily instructional and bell schedules which varied by 150 to 450 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW established in the School's daily instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure finding with no proposed adjustments:

.0000

2. [Ref. 1170] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Advisory Body 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. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

A.D. Henderson University School/Florida Atlantic High School (#0011) (Continued)

102 Basic 4-8	.8328	
130 ESOL	<u>(.8328)</u>	<u>.0000</u>
		<u>.0000</u>

**Florida Atlantic University – St. Lucie County School District
Palm Pointe Educational Research School at Tradition (#0020) Charter School**

3. [Ref. 2001] The course schedules for K-5 elementary students in our test were incorrectly reported. The School’s daily instructional and bell schedules supported 1,650 instructional minutes per week for grades K-5 and met the minimum reporting of CMW; however, the students’ course schedules were not in agreement with the daily instructional and bell schedules, varying by 150 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW according to the School’s daily instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure finding with no proposed adjustments: .0000

4. [Ref. 2002] One ELL student met the criteria to exit from the ESOL Program based on the Spring 2018 English Language Proficiency Assessment and Florida Standards Assessment in English Language Arts scores (Level 4), and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.3862	
130 ESOL	<u>(.3862)</u>	<u>.0000</u>

5. [Ref. 2070] One teacher taught Reading to a class that included ELL students but had earned only 60 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 adjustment

101 Basic K-3	.0804	
130 ESOL	<u>(.0804)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **.0000**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Florida Atlantic University Schools (Schools) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with schools' daily instructional/bell schedules; (2) ELL Committees are convened for students assessed as English language proficient prior their continued ESOL placement; (3) teachers are properly certified or, if teaching out of field, are timely approved by the School Advisory Body or Charter School Advisory Board to teach out of field; (4) parents are timely notified when their children are assigned to teachers teaching out of field; and (5) ESOL teachers earn the appropriate in-service training points required by SBE Rule 6A-1.0503, FAC.

The absence of statements in this report regarding practices and procedures followed by the Schools 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 Schools' 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 2018-19

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 2018-19

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 2018-19

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

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Florida Atlantic University Schools (Schools), the FEFP, the FTE, and related areas is provided below.

1. The Schools

The Schools (Alexander D. Henderson University School/Florida Atlantic University High School located in Boca Raton, Florida, and Palm Pointe Educational Research School at Tradition, a St. Lucie County School District charter school located in Port St. Lucie, Florida) were established pursuant to Section 1002.32(2), Florida Statutes, as developmental research schools and are affiliated with Florida Atlantic University located in Boca Raton, Florida. Section 1002.32(3), Florida Statutes, specifies that developmental research schools are to provide a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning. Additionally, Section 1002.32(3)(a), Florida Statutes, provides that the primary goal of a developmental research school is to enhance instruction and research in specialized subjects that include mathematics, science, computer science, and foreign languages, while also providing an education in nonspecialized subjects. The Schools offer instruction in basic education and exceptional education and serve students in PK through 12th-grade.

In accordance with Section 1002.32(8), Florida Statutes, an Advisory Board has been established to provide general oversight and guidance to the Schools. The chief executive officer of the Schools, pursuant to Section 1002.32(7), Florida Statutes, is a Director or a Principal. (The University governance is managed by a Superintendent with overall governance by the Dean of the College of Education.)

For the fiscal year ended June 30, 2019, State funding totaling \$17 million was provided through the FEFP to the District for the District-reported 2,556.64 unweighted FTE as recalibrated, which included 1,406.68 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 and developmental research schools 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 Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during

and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

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, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the Schools' 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. A.D. Henderson University School/FAU High School	1 and 2
2. Palm Pointe Educational Research at Tradition*	3 through 5

* Charter School

MANAGEMENT'S RESPONSE



OFFICE OF PK-12 SCHOOLS AND EDUCATIONAL PROGRAMS

A.D. Henderson University School
FAU High School
Karen Slattery ERCCD
Palm Pointe Research Center @ Tradition
Pine Jog Environmental Education Center
777 Glades Rd.
Boca Raton, FL 33431
Tel: (561) 297-6978
Fax: (561) 297-3939

April 30, 2020

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

Dear Ms. Norman,

We have reviewed the Florida Education Finance Program (FEFP) examination report dated April 15, 2020, and concur with the findings for the fiscal year ending June 30, 2019. In accordance with Section 11.45(4)(d), Florida Statutes, this correspondence serves as FAU Lab Schools' written statement of explanation concerning the findings and proposed corrective actions.

District and school leadership have discussed the findings identified in the report and have reviewed all internal procedures and practices related to the findings. Accordingly, FAU Lab Schools will implement safeguards and amend procedures to ensure the following:

A.D. Henderson and FAU High School

1. In response to finding #1101, the district will adjust the instructional minutes and class minutes weekly on both the student course schedules and bell schedule to match. Lunch and recess will not be included in instructional minutes. The schedules will be monitored to ensure compliance.
2. In response to finding #1170, in the event of a logistical need to warrant placing a teacher out-of-field, all appropriate timelines and procedures will be followed to ensure timely School Advisory Board approval and parent notification.

Palm Pointe Educational Research School at Tradition

3. In response to finding #2001, St. Lucie Public Schools has been advised of the finding and the school will adjust the instructional minutes and class minutes weekly on both the student course schedules and bell schedule to match. Lunch and recess will not be included in instructional minutes. The schedules will be monitored to ensure compliance.
4. In response to finding #2002, each English Language Learner (ELL) student's ESOL folder will be carefully monitored to ensure appropriate processes are met for exiting students from the ESOL program. In particular, ELL student transfers into Palm Pointe will be thoroughly reviewed by ELL compliance personnel and proper steps, including yearly plan and ELL committee meetings, will be completed as needed to ensure compliance.

An Equal Opportunity/Equal Access Institution

5. In response to finding #2070, in the event of a logistical need to warrant placing a teacher out-of-field, all appropriate timelines and procedures will be followed by the school to ensure timely St. Lucie Public Schools' Board approval and parent notification.

We appreciate the professionalism and thoroughness in which Ms. Olukemi Latilo, Senior Auditor, conducted the FEFP examination. The findings and feedback will be utilized for continuous improvement and to ensure compliance with applicable regulations.

Sincerely,



Joel D. Herbst,
Superintendent of Schools

- cc. Dr. Stephen Silverman, Dean, College of Education
Mrs. Sherry Bees, Principal/Director, A. D. Henderson/FAU High
Ms. Kathleen Perez, Principal, Palm Pointe Educational Research School at Tradition