

**ORANGE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Dr. Barbara M. Jenkins served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Teresa Jacobs, Chair from 11-26-18	Districtwide
William E. Sublette, Chair through 11-25-18	Districtwide
Angela Gallo from 11-26-18	1
Joie W. Cadle through 11-25-18	1
Johanna Lopez from 11-26-18	2
M. Daryl Flynn through 11-25-18	2
Linda Kobert, Vice Chair through 11-25-18	3
Pamela J. Gould	4
Kathleen B. Gordon, Vice Chair from 11-26-18	5
Dr. Karen Castor Dental from 11-26-18	6
Nancy W. Robinson through 11-25-18	6
Melissa Byrd from 11-26-18	7
Christine E. Moore through 11-25-18	7

The team leader was Joel Pierre, 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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ORANGE 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.....	13
Findings	13
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	35
NOTES TO SCHEDULES.....	38
INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION	41
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	44
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	46
Findings	46
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	52
NOTES TO SCHEDULES.....	53
MANAGEMENT'S RESPONSE	54

ORANGE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
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 Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Orange 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, 2019. 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 40 of the 315 teachers in our test. Twenty-eight (9 percent) of the 315 teachers in our test taught at charter schools and 13 (33 percent) of the 40 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	156	12	8%	31	4	13%
ESOL	492	42	9%	58	32	55%
ESE Support Levels 4 and 5	374	24	6%	52	2	4%
Career Education 9-12	86	-	NA	33	-	NA
Totals	<u>1,108</u>	<u>78</u>		<u>174</u>	<u>38</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 52 of the 491 students in our student transportation test, in addition to 118 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 86 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 380.3417 (13.3791 applicable to District schools other than charter schools and 366.9626 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 512.9570 (101.9823 applicable to District schools other than charter schools and 410.9747 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 123 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, 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 \$2,156,686 (negative 512.9570 times \$4,204.42), of which \$428,776 is applicable to District schools other than charter schools and \$1,727,910 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 Orange 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 Orange County.

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 212 schools other than charter schools, 41 charter schools, 2 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$619.4 million was provided through the FEFP to the District for the District-reported 206,450.84 unweighted FTE as recalibrated, which included 15,461.24 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 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.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions 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 \$30.7 million for student transportation as part of the State funding through the FEFP.

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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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 Orange 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, 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

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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Orange 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, 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 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.

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.

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 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. 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
June 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 Orange County District School Board (District) reported to the DOE 206,450.84 unweighted FTE as recalibrated, which included 15,461.24 unweighted FTE as recalibrated for charter schools, at 212 District schools other than charter schools, 41 charter schools, 2 cost centers, and 4 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, 2019. (See NOTE B.) The population of schools (259) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, 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 (41,936) 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 OJT.

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 31 of the 156 students in our Basic with ESE Services test,³ 58 of the 492 students in our ESOL test,⁴ 52 of the 374 students in our ESE Support Levels 4 and 5 test,⁵ and 33 of the 86 students in our Career Education 9-12 test.⁶ Twelve (8 percent) of the 156 students in our Basic with ESE Services test attended charter schools and 4 (13 percent) of the 31 students with exceptions attended charter schools. Forty-two (9 percent) of the 492 students in our ESOL test attended charter schools and 32 (55 percent) of the 58 students with exceptions attended charter schools. Twenty-four (6 percent) of the 374 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (4 percent) of the 52 students with exceptions attended charter schools. None of the 86 students in our Career Education 9-12 test attended charter schools.

³ For Basic with ESE Services, the material noncompliance is composed of Findings 2, 25, 37, 40, 51, 57, 67, 70, 71, 80, 82, 83, 84, and 86 on *SCHEDULE D*.

⁴ For ESOL, the material noncompliance is composed of Findings 7, 10, 26, 27, 28, 37, 48, 49, 50, 55, 58, 59, 67, 72, and 73 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, 5, 13, 14, 17, 19, 20, 21, 26, 32, 33, 34, 41, 42, 44, 45, 46, 51, 52, 60, 61, 62, 63, 74, 75, 78, 79, 80, and 86 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 8, 53, 65, 66, and 76 on *SCHEDULE D*.

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	251	18	31,533	216	13	142,530.9200	147.7780	(152.9240)
Basic with ESE Services	258	20	5,782	156	31	33,850.0100	127.5566	(33.5988)
ESOL	233	16	3,877	492	58	22,877.0000	339.0760	(138.2863)
ESE Support Levels 4 and 5	167	17	608	374	52	3,499.7600	272.4089	(33.7166)
Career Education 9-12	44	5	<u>136</u>	<u>86</u>	<u>33</u>	<u>3,693.1500</u>	<u>20.6407</u>	<u>(21.8160)</u>
All Programs	259	20	<u>41,936</u>	<u>1,324</u>	<u>187</u>	<u>206,450.8400</u>	<u>907.4602</u>	<u>(380.3417)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,217, of which 1,151 are applicable to District schools other than charter schools and 66 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 (or Charter 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 40 of the 315 teachers in our test.⁷ Twenty-eight (9 percent) of the 315 teachers in our test taught at charter schools and 13 (33 percent) of the 40 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.

⁷ For teachers, the material noncompliance is composed of Findings 6, 9, 11, 12, 15, 16, 18, 22, 23, 24, 29, 30, 31, 35, 36, 38, 39, 43, 47, 54, 56, 64, 68, 69, 77, 81, and 85 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	9.5549	1.108	10.5869
102 Basic 4-8	7.5814	1.000	7.5814
103 Basic 9-12	47.9535	1.000	47.9535
111 Grades K-3 with ESE Services	15.9436	1.108	17.6655
112 Grades 4-8 with ESE Services	(1.2444)	1.000	(1.2444)
113 Grades 9-12 with ESE Services	(4.1379)	1.000	(4.1379)
130 ESOL	(38.1038)	1.185	(45.1530)
254 ESE Support Level 4	(25.1224)	3.619	(90.9180)
255 ESE Support Level 5	(3.9880)	5.642	(22.5003)
300 Career Education 9-12	(21.8160)	1.000	(21.8160)
Subtotal	(13.3791)		(101.9823)

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	(106.2442)	1.108	(117.7186)
102 Basic 4-8	(116.3778)	1.000	(116.3778)
103 Basic 9-12	4.6082	1.000	4.6082
111 Grades K-3 with ESE Services	(13.4982)	1.108	(14.9560)
112 Grades 4-8 with ESE Services	(30.7423)	1.000	(30.7423)
113 Grades 9-12 with ESE Services	.0804	1.000	.0804
130 ESOL	(100.1825)	1.185	(118.7163)
254 ESE Support Level 4	(4.3677)	3.619	(15.8067)
255 ESE Support Level 5	(.2385)	5.642	(1.3456)
Subtotal	(366.9626)		(410.9747)

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	(96.6893)	1.108	(107.1317)
102 Basic 4-8	(108.7964)	1.000	(108.7964)
103 Basic 9-12	52.5617	1.000	52.5617
111 Grades K-3 with ESE Services	2.4454	1.108	2.7095
112 Grades 4-8 with ESE Services	(31.9867)	1.000	(31.9867)
113 Grades 9-12 with ESE Services	(4.0575)	1.000	(4.0575)
130 ESOL	(138.2863)	1.185	(163.8693)
254 ESE Support Level 4	(29.4901)	3.619	(106.7247)
255 ESE Support Level 5	(4.2265)	5.642	(23.8459)
300 Career Education 9-12	(21.8160)	1.000	(21.8160)
Total	(380.3417)		(512.9570)

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>#0011</u>	<u>#0121</u>	<u>#0155*</u>	
101 Basic K-3	.....	.....	2.0698	2.0698
102 Basic 4-8	.....	.....	1.7506	1.7506
103 Basic 9-12	.0402	1.7731	.....	1.8133
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.4448	.....	.....	.4448
130 ESOL	.....	(1.1432)	(3.8204)	(4.9636)
254 ESE Support Level 4	.....	(.6299)	.....	(.6299)
255 ESE Support Level 5	(.5666)	.....	.....	(.5666)
300 Career Education 9-12	.....	(2.1047)	.....	(2.1047)
Total	(.0816)	(2.1047)	.0000	(2.1863)

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0183*</u>	<u>#0241</u>	<u>#0661</u>	<u>#0691</u>	
101	2.0698	.....	.1514	.....	.....	2.2212
102	1.7506	.....	.....	.....	.....	1.7506
103	1.8133	4.6082	.....	2.4310	10.3217	19.1742
111	.0000	.....	4.6694	.....	.....	4.6694
112	.0000	.....	.....	.....	.....	.0000
113	.4448	.0804	.....	.7404	(.8204)	.4452
130	(4.9636)	.....	(.1514)	(1.6614)	(10.0013)	(16.7777)
254	(.6299)	(4.3677)	(4.6694)	(1.2559)	(.4900)	(11.4129)
255	(.5666)	(.2385)	.....	(.7443)	.....	(1.5494)
300	<u>(2.1047)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.1047)</u>
Total	<u>(2.1863)</u>	<u>.0824</u>	<u>.0000</u>	<u>(.4902)</u>	<u>(.9900)</u>	<u>(3.5841)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0881</u>	<u>#1009*</u>	<u>#1061</u>	<u>#1221</u>	
101	2.2212	1.8642	(108.3140)	1.9984	.....	(102.2302)
102	1.7506	1.7085	(118.1284)	1.0000	.....	(113.6693)
103	19.1742	.....	.....	.....	.....	19.1742
111	4.6694	2.0077	(13.4982)	.....	2.0000	(4.8211)
112	.0000	.5078	(30.7423)	(.5000)	.....	(30.7345)
113	.4452	.....	.....	.....	.....	.4452
130	(16.7777)	(3.5727)	(96.3621)	(1.9984)	.....	(118.7109)
254	(11.4129)	(2.8697)	.....	(1.0000)	(2.5000)	(17.7826)
255	(1.5494)	.....	.....	.....	.....	(1.5494)
300	<u>(2.1047)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.1047)</u>
Total	<u>(3.5841)</u>	<u>(.3542)</u>	<u>(367.0450)</u>	<u>(.5000)</u>	<u>(.5000)</u>	<u>(371.9833)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#1371</u>	<u>#1542</u>	<u>#1591</u>	<u>#1611</u>	
101	(102.2302)	.....	.....	1.3788	4.1621	(96.6893)
102	(113.6693)	.....	.....	.8279	2.6465	(110.1949)
103	19.1742	.....	14.4495	.....	.....	33.6237
111	(4.8211)	5.7822	.....	.....	1.5093	2.4704
112	(30.7345)	.....	.....	.....	(1.0000)	(31.7345)
113	.4452	.....	(.4897)	.....	.....	(.0445)
130	(118.7109)	.....	(7.4418)	(2.2067)	(5.8086)	(134.1680)
254	(17.7826)	(5.9831)	(2.7058)	.....	(1.8533)	(28.3248)
255	(1.5494)	.....	.....	.....	.....	(1.5494)
300	<u>(2.1047)</u>	<u>.....</u>	<u>(4.2161)</u>	<u>.....</u>	<u>.....</u>	<u>(6.3208)</u>
Total	<u>(371.9833)</u>	<u>(.2009)</u>	<u>(.4039)</u>	<u>.0000</u>	<u>(.3440)</u>	<u>(372.9321)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#1651</u>	<u>#1662</u>	<u>#1921</u>	<u>#7004</u>	
101	(96.6893)	.....	.....	.....	.....	(96.6893)
102	(110.1949)	.....	.....	1.0176	.0225	(109.1548)
103	33.6237	.9693	16.4473	.....	1.3546	52.3949
111	2.4704	.....	.....	(.0250)	.....	2.4454
112	(31.7345)	.....	.....	.5000	(.3938)	(31.6283)
113	(.0445)	(.4900)	(2.0960)	.....	(1.4270)	(4.0575)
130	(134.1680)	(1.4893)	(1.6114)	(1.0176)	.....	(138.2863)
254	(28.3248)	.....	(.2922)	(.8731)	.....	(29.4901)
255	(1.5494)	.....	(2.5103)	.....	.....	(4.0597)
300	<u>(6.3208)</u>	<u>(3.3556)</u>	<u>(12.1396)</u>	<u>.....</u>	<u>.....</u>	<u>(21.8160)</u>
Total	<u>(372.9321)</u>	<u>(4.3656)</u>	<u>(2.2022)</u>	<u>(.3981)</u>	<u>(.4437)</u>	<u>(380.3417)</u>

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

<u>No. Programs</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7006</u>	<u>Total</u>
101 Basic K-3	(96.6893)	.....	(96.6893)
102 Basic 4-8	(109.1548)	.3584	(108.7964)
103 Basic 9-12	52.3949	.1668	52.5617
111 Grades K-3 with ESE Services	2.4454	.....	2.4454
112 Grades 4-8 with ESE Services	(31.6283)	(.3584)	(31.9867)
113 Grades 9-12 with ESE Services	(4.0575)	.....	(4.0575)
130 ESOL	(138.2863)	.....	(138.2863)
254 ESE Support Level 4	(29.4901)	.....	(29.4901)
255 ESE Support Level 5	(4.0597)	(.1668)	(4.2265)
300 Career Education 9-12	<u>(21.8160)</u>	<u>.....</u>	<u>(21.8160)</u>
Total	<u>(380.3417)</u>	<u>.0000</u>	<u>(380.3417)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Orange 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 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 July and October 2018 reporting survey periods and the February and June 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.

Districtwide – Reporting of Bell Schedules

1. [Ref. 24102/66104/100905/106104/122103/161108] Student course schedules were incorrectly reported for 6 of the 18 non-virtual schools tested. The daily instructional and bell schedules provided for the six schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the schools’ daily instructional and bell schedules. We noted differences ranging from 160 to 690 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW as reflected in the schools’ daily instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustments:

Proposed Net
Adjustments
(Unweighted FTE)

.0000

Findings

Hospital Homebound (#0011)

2. [Ref. 1101] The *Matrix of Services* form for one ESE student in our Basic with ESE Services test who was enrolled and receiving instruction in the Hospital and Homebound Program did not include the 13 special considerations points afforded to students for such placement and instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.1206)	
255 ESE Support Level 5	<u>.1206</u>	.0000

3. [Ref. 1102] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time as provided and scheduled on the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>.0239</u>	.0239
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4. [Ref. 1103] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' *Matrix of Services* forms relating to the services provided in the Hospital and Homebound Program; however, the students were receiving group teleclass instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5654	
255 ESE Support Level 5	<u>(.5654)</u>	.0000

5. [Ref. 1105] The homebound teachers' contact logs for two ESE students disclosed that the students were not provided instructional services during the reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1055)</u>	(.1055)
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6. [Ref. 1170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Varying Exceptionalities and ESOL but taught courses that also required certification in Elementary Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0402	
255 ESE Support Level 5	<u>(.0402)</u>	.0000
		<u>(.0816)</u>

Findings

Edgewater High School (#0121)

7. [Ref. 12101] Two ELL students met the criteria to exit the ESOL Program and ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

103 Basic 9-12	1.1432	
130 ESOL	(1.1432)	.0000

8. [Ref. 12102] Timecards were not available at the time of our examination and could not be subsequently located for ten Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(2.1047)	(2.1047)
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9. [Ref. 12170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Art (Ref. 12170) or Elementary Education (Ref. 12171). In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 12170</u>		
103 Basic 9-12	.2712	
254 ESE Support Level 4	(.2712)	.0000

<u>Ref. 12171</u>		
103 Basic 9-12	.3587	
254 ESE Support Level 4	(.3587)	.0000

(2.1047)

Pinecrest Preparatory Charter School (#0155)

10. [Ref. 15501] ELL Committees for two ELL students were not convened by October 1 (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. We propose the following adjustment:

102 Basic 4-8	.7578	
130 ESOL	(.7578)	.0000

Findings

Pinecrest Preparatory Charter School (#0155) (Continued)

11. [Ref. 15570/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field in ESOL until October 19, 2018, which was after the October 2018 reporting survey period. One teacher (Ref. 15570) was not approved by the Charter School Board to teach out of field in Elementary Education. In addition, the students' parents were not notified of the teachers' out-of-field status in Elementary Education (Ref. 15570) or ESOL (Ref. 15570/72) until October 28, 2018, which was after the October 2018 reporting survey period. We propose the following adjustments:

<u>Ref. 15570</u>		
101 Basic K-3	1.5200	
130 ESOL	<u>(1.5200)</u>	.0000
 <u>Ref. 15572</u>		
101 Basic K-3	.5498	
130 ESOL	<u>(.5498)</u>	.0000

12. [Ref. 15571] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in the October 2018 reporting survey period. The teacher held certification in ESE but taught courses that also required certification in English. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.9928	
130 ESOL	<u>(.9928)</u>	.0000
		<u>.0000</u>

UCP Transitional Learning Academy High Charter School (#0183)

13. [Ref. 18301] One ESE student was reported in Program No 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program; however, the Physician's statement supporting the student's reporting in the Hospital and Homebound Program indicated that the student did not require homebound services beyond October 5, 2018, which was prior to the October 2018 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0804	
255 ESE Support Level 5	<u>(.0804)</u>	.0000

Findings

UCP Transitional Learning Academy High Charter School (#0183) (Continued)

14. [Ref. 18302] One ESE student's schedule included at least 1,500 CMW (or 1.0000 FTE) of instruction in the October 2018 and February 2019 reporting surveys; however, the student was only reported for .9176 FTE. We propose the following adjustment:

254 ESE Support Level 4	<u>.0824</u>	.0824
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15. [Ref. 18370] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in Elementary Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.5149	
254 ESE Support Level 4	<u>(2.5149)</u>	.0000

16. [Ref. 18371] 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 hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists 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 who are 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
(Finding Continues on Next Page)

Findings

UCP Transitional Learning Academy High Charter School (#0183) (Continued)

physical environment. Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	2.0933	
254 ESE Support Level 4	(1.9352)	
255 ESE Support Level 5	(.1581)	.0000
		<u>.0824</u>

Lake Gem Elementary School (#0241)

17. [Ref. 24101] 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	.5000	
254 ESE Support Level 4	(.5000)	.0000

18. [Ref. 24170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught a course which also required the PK Disabilities endorsement and the teacher also taught a course that included ESOL students but was not properly certified or approved by the School Board to teach such students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status in PK Disabilities or ESOL. We propose the following adjustment:

101 Basic K-3	.1514	
111 Grades K-3 with ESE Services	4.1694	
130 ESOL	(.1514)	
254 ESE Support Level 4	(4.1694)	.0000
		<u>.0000</u>

Colonial High School (#0661)

19. [Ref. 66101] One ESE student was not in attendance during the February 2019 reporting survey period; therefore, the student was not eligible to be reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	(.4902)	(.4902)
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20. [Ref. 66102] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Colonial High School (#0661) (Continued)

113 Grades 9-12 with ESE Services	.2502	
254 ESE Support Level 4	(.2497)	
255 ESE Support Level 5	(.0005)	.0000

21. [Ref. 66103] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4902	
254 ESE Support Level 4	(.4902)	.0000

22. [Ref. 66170] 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:

103 Basic 9-12	.2916	
130 ESOL	(.2916)	.0000

23. [Ref. 66171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Art (Ref. 66171) and Chemistry (Ref. 66172). In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 66171</u>		
103 Basic 9-12	.7696	
254 ESE Support Level 4	(.5160)	
255 ESE Support Level 5	(.2536)	.0000

<u>Ref. 66172</u>		
103 Basic 9-12	.6842	
130 ESOL	(.6842)	.0000

24. [Ref. 66173] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.6856	
130 ESOL	(.6856)	.0000
		(.4902)

Findings

Oak Ridge High School (#0691)

25. [Ref. 69101] The EP for one ESE student did not evidence the individuals who participated in the development of the EP. We propose the following adjustment:

103 Basic 9-12	.8204	
113 Grades 9-12 with ESE Services	<u>(.8204)</u>	.0000

26. [Ref. 69102] Two students (one student was in our ESOL test and one student was in our ESE Support Levels 4 and 5 test) were not in attendance during the October 2018 or February 2019 reporting survey periods; therefore, the students were not eligible to be reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1430)	
130 ESOL	(.3570)	
254 ESE Support Level 4	<u>(.4900)</u>	(.9900)

27. [Ref. 69103] ELL Committees for two ELL students were not convened by October 1 (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. We propose the following adjustment:

103 Basic 9-12	.7644	
130 ESOL	<u>(.7644)</u>	.0000

28. [Ref. 69104] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.3645	
130 ESOL	<u>(.3645)</u>	.0000

29. [Ref. 69170] One teacher taught Primary Language Arts to classes that included ELL students but was not approved by the School Board to teach such students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.1886	
130 ESOL	<u>(1.1886)</u>	.0000

30. [Ref. 69171] One teacher taught Basic subject area classes 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oak Ridge High School (#0691) (Continued)

103 Basic 9-12	6.5930	
130 ESOL	<u>(6.5930)</u>	.0000

31. [Ref. 69172] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 60 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:

103 Basic 9-12	.7338	
130 ESOL	<u>(.7338)</u>	.0000
		<u>(.9900)</u>

Hiawassee Elementary School (#0881)

32. [Ref. 88101] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5079	
112 Grades 4-8 with ESE Services	.5078	
254 ESE Support Level 4	<u>(1.0157)</u>	.0000

33. [Ref. 88102] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.4998	
254 ESE Support Level 4	<u>(1.4998)</u>	.0000

34. [Ref. 88103] One ESE student was not in membership during the February 2019 reporting survey period; therefore, the student was not eligible to be reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.3542)</u>	(.3542)
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35. [Ref. 88170/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Elementary Education (Ref. 88170) or ESOL (Ref. 88172). In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 88170</u>		
101 Basic K-3	.1554	
130 ESOL	<u>(.1554)</u>	.0000

Findings

Hiawassee Elementary School (#0881) (Continued)

Ref. 88172		
102 Basic 4-8	1.7085	
130 ESOL	<u>(1.7085)</u>	.0000

36. [Ref. 88171] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 60 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	1.7088	
130 ESOL	<u>(1.7088)</u>	.0000
		<u>(.3542)</u>

Bridgeprep Academy Charter School (#1009)

37. [Ref. 100901/02/03/04/06] During our examination of the School's student attendance records, we made inquiries with the School's administration and the front desk clerk assigned student attendance responsibilities and were advised that the student's daily attendance activity was to be recorded by teachers during the 2018-19 school year: (1) electronically in school's attendance recording software (*Progressbook*) and activity in *Progressbook* was to be uploaded daily into the District's student information system (*Student Management System* [SMS]) and (2) manually on homeroom roster sheets generated from the SMS during the reporting survey periods.

Our review disclosed that the attendance information recorded in *Progressbook* could not be validated due to the lack of a daily attendance log to support specifically who input the attendance activity, contrary to SBE Rule 6A-1.044 (2), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6-10, which requires a daily attendance log that "shall include the following: ID of teacher or responsible adult; date of attendance; attendance code; course; section; period; student identification number; date of entry or action; and transaction code (i.e., add, change, or delete)." The daily exception reports identifying teachers who did not submit attendance were not maintained and were not available at the time of our examination or subsequently provided to us for review. Consequently, we could not determine that the teacher of record was the recorder of attendance (*Finding Continues on Next Page*)

Findings

Bridgeprep Academy Charter School (#1009)

The manual homeroom roster sheets were not signed by the teachers attesting to the validity of the attendance information provided and, in comparing the attendance information in *Progressbook* and the attendance information contained on these homeroom rosters, we noted discrepancies. Consequently, we could not determine the accuracy or completeness of the attendance records.

In addition, we noted exceptions for six of the students as follows: the English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placements beyond 3 years from each student's DEUSS (Ref. 100901), the parents of one ELL student were not notified of the student's ESOL placement until December 12, 2018, which was after the October 2018 reporting survey period (Ref. 100902), the parental notification letters for two ELL students' ESOL placements were not dated and School records did not otherwise demonstrate that the notifications were timely (Ref. 100903), and the *ELL Student Plan* (Plan) was incomplete for one ELL student as the student's class schedule was not with the Plan until April 10, 2019, which was after the February 2019 reporting survey period (Ref. 100904).

Accordingly, we propose the following adjustment for the 414 students (12 students were in our Basic test, 4 students were in our Basic with ESE Services test, and 30 students were in our ESOL test) reported at this school:

101 Basic K-3	(108.3140)	
102 Basic 4-8	(118.1284)	
111 Grades K-3 with ESE Services	(13.4982)	
112 Grades 4-8 with ESE Services	(30.7423)	
130 ESOL	<u>(96.3621)</u>	(367.0450)

Follow-Up to Management's Response

In her written response, the Superintendent indicated that the School disagrees with the Finding. It is the position of the School that the multi-tiered documentation system (Progressbook/SMS/homeroom roster sheets) adequately demonstrates attendance for all students.

However, as noted in the Finding, the School could not provide daily attendance logs to support specifically who input the attendance activity into Progressbook or daily exception reports identifying teachers who did not submit attendance activity to Progressbook. In addition, the School also did not maintain teacher signatures on the manual homeroom (Follow-Up Continues on Next Page)

Findings

Bridgeprep Academy Charter School (#1009) (Continued)

roster sheets attesting to the validity of the attendance information and we noted discrepancies between the attendance information in Progressbook and the manual homeroom rosters. Consequently, as we could not validate the accuracy or completeness of the School's attendance records, the Finding and proposed adjustment stand as presented.

38. [Ref. 100970/71/72/73/75/76/77] Seven 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. Specifically, the minutes for the September 5, 2018, November 15, 2018, and January 16, 2019, Charter School Board meetings indicated approval for out-of-field ESOL teachers but did not identify the teachers by name; therefore, we were unable to determine if the School Board had properly approved the teachers' out-of-field status. Since the students involved are cited in Finding 37 (Ref. 100901/02/03/04/06), we present this disclosure finding with no adjustment.

.0000

39. [Ref. 100974] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the students involved are cited in Finding 37 (Ref. 100901/02/03/04/06), we present this disclosure finding with no adjustment.

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(367.0450)

Windy Ridge K-8 School (#1061)

40. [Ref. 106101] The EP was not available at the time of our examination and could not be subsequently located for one ESE student enrolled in the Gifted Program. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

41. [Ref. 106102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We proposed the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

Findings

Windy Ridge K-8 School (#1061) (Continued)

42. [Ref. 106103] One ESE student was not in membership during the February 2019 reporting survey period; therefore, the student was not eligible to be reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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43. [Ref. 106170] One teacher taught Primary Language Arts to classes 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	1.9984	
130 ESOL	(1.9984)	.0000
		(.5000)

Lake Sybelia Elementary School (#1221)

44. [Ref. 122101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

45. [Ref. 122102] One ESE student was not in attendance during the reporting survey period; therefore, the student was not eligible to be reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
		(.5000)

Sunrise Elementary School (#1371)

46. [Ref. 137101] The instructional time reported for five PK ESE students enrolled in a half-day ESE Program was overreported by 60 CMW during the October 2018 or February 2019 reporting survey periods. We propose the following adjustment:

254 ESE Support Level 4	(.2009)	(.2009)
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Findings

Sunrise Elementary School (#1371) (Continued)

47. [Ref. 137170] 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 and Elementary Education but taught a course that also required the PK Disabilities endorsement. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

111 Grades K-3 with ESE Services	5.7822	
254 ESE Support Level 4	<u>(5.7822)</u>	.0000
		<u>(.2009)</u>

Wekiva High School (#1542)

48. [Ref. 154201] School records did not evidence that ELL Committees were convened by October 1, only that they were scheduled, to consider five students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	2.2338	
130 ESOL	<u>(2.2338)</u>	.0000

49. [Ref. 154202] The letters notifying parents of four ELL students' ESOL placements were not dated and School records did not otherwise demonstrate that the notifications were timely (i.e., prior to the reporting survey period). In addition, for three of the students: an ELL Committee for one student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS, the English language proficiency of one student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS, and one student met the criteria for exiting the ESOL Program and an ELL committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	2.0016	
130 ESOL	<u>(2.0016)</u>	.0000

50. [Ref. 154203] The files for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.2103	
130 ESOL	<u>(1.2103)</u>	.0000

Findings

Wekiva High School (#1542) (Continued)

51. [Ref. 154204] The IEPs for four ESE students (two students were in our Basic with ESE Services test and two students were in our ESE Support Levels 4 and 5 test) did not evidence the individuals who participated in the development of the students' IEPs. We propose the following adjustment:

103 Basic 9-12	2.9797	
113 Grades 9-12 with ESE Services	(1.4897)	
254 ESE Support Level 4	(1.4900)	.0000

52. [Ref. 154205] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

53. [Ref. 154206] Timecards were not available at the time of our examination and could not be subsequently located for four Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.4039)	(.4039)
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54. [Ref. 154270/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field in Engineering and Technology Education (Ref. 154270), Business Education (Ref. 154271), and Biology (Ref. 154272). In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 154270</u>		
103 Basic 9-12	.2158	
254 ESE Support Level 4	(.2158)	.0000

<u>Ref. 154271</u>		
103 Basic 9-12	3.8122	
300 Career Education 9-12	(3.8122)	.0000

<u>Ref. 154272</u>		
103 Basic 9-12	1.9961	
130 ESOL	(1.9961)	.0000

(.4039)

Findings

Dr. Phillips Elementary School (#1591)

55. [Ref. 159101] One ELL student met the criteria to exit the ESOL Program and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8279	
130 ESOL	(.8279)	.0000

56. [Ref. 159170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 120 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	1.3788	
130 ESOL	(1.3788)	.0000
		.0000

William Frangus Elementary School (#1611)

57. [Ref. 161101] The IEP for one ESE student did not evidence the individuals who participated in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

58. [Ref. 161102] The letters notifying parents of three ELL students' ESOL placements were not dated and School records did not otherwise demonstrate that the notification letters were timely (i.e., prior to the reporting survey period). We propose the following adjustment:

101 Basic K-3	1.2197	
102 Basic 4-8	.4167	
130 ESOL	(1.6364)	.0000

59. [Ref. 161103] An ELL Committee for one ELL student was not convened by October 1 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	.8299	
130 ESOL	(.8299)	.0000

Findings

William Frangus Elementary School (#1611) (Continued)

60. [Ref. 161104] The instructional time reported for three PK students (810 CMW or .3375 FTE) enrolled in a half-day ESE Program (2,250 CMW or .9375 FTE) was underreported by 1,440 CMW during the October 2018 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	<u>.6000</u>	.6000
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61. [Ref. 161105] One 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

62. [Ref. 161106] Three ESE students were not in membership during the February 2019 reporting survey period; therefore, the students were not eligible to be reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.9440)</u>	(.9440)
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63. [Ref. 161107] The *Matrix of Services* form for one ESE student incorrectly included 3 special consideration points. The points were designated for PK students reported for less than .5000 FTE; however, the student was in kindergarten. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5093	
254 ESE Support Level 4	<u>(.5093)</u>	.0000

64. [Ref. 161170/71] Two teachers taught Primary Language Arts to classes that included ELL students but had earned only 60 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. We propose the following adjustments:

<u>Ref. 161170</u>		
102 Basic 4-8	.3999	
130 ESOL	<u>(.3999)</u>	.0000

<u>Ref. 161171</u>		
101 Basic K-3	2.9424	
130 ESOL	<u>(2.9424)</u>	.0000

(.3440)

Findings

Cypress Creek High School (#1651)

65. [Ref. 165101/03] Timecards for 14 Career Education 9-12 students (Ref. 165101 -13 students and Ref. 165103 – 1 student) who participated in OJT had the following exceptions: timecards were not available at the time of our examination and could not be subsequently located for 11 students (Ref. 165101), timecards for 2 students were not signed by the students’ employers (Ref. 165101 – 1 student and Ref. 165103 – 1 student), and the timecard for 1 student did not specify the dates and hours worked (Ref. 165101). We propose the following adjustments:

<u>Ref. 165101</u>		
300 Career Education 9-12	<u>(3.0975)</u>	(3.0975)

<u>Ref. 165103</u>		
300 Career Education 9-12	<u>(.1331)</u>	(.1331)

66. [Ref. 165102] More work hours were reported than were supported by the timecards for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.1250)</u>	(.1250)
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67. [Ref. 165104] Two students (one student was in our Basic with ESE Services test and one student was in our ESOL test) were not in attendance during the reporting survey period; therefore, the students were not eligible to be reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1630)	
113 Grades 9-12 with ESE Services	(.4900)	
130 ESOL	<u>(.3570)</u>	(1.0100)

68. [Ref. 165170] One teacher taught Primary Language Arts to a class that included an ELL student but was not approved by the School Board to teach such students out of field. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

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

69. [Ref. 165171] 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Cypress Creek High School (#1651) (Continued)

103 Basic 9-12	1.0609	
130 ESOL	(1.0609)	.0000
		(4.3656)

Freedom High School (#1662)

70. [Ref. 166201] An IEP for one ESE student covering the October 2018 reporting survey was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4768	
113 Grades 9-12 with ESE Services	(.4768)	.0000

71. [Ref. 166202] The EPs for two ESE students lacked the required professional signatures documenting participation in the development of the students' EPs. We propose the following adjustment:

103 Basic 9-12	1.9317	
113 Grades 9-12 with ESE Services	(1.9317)	.0000

72. [Ref. 166203] ELL Committees for two ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.2469	
130 ESOL	(1.2469)	.0000

73. [Ref. 166204] One ELL student scored English language proficient on the Spring 2018 English Language Proficiency Assessment and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3645	
130 ESOL	(.3645)	.0000

74. [Ref. 166205] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3125	
254 ESE Support Level 4	.1978	
255 ESE Support Level 5	(.5103)	.0000

Findings

Freedom High School (#1662) (Continued)

75. [Ref. 166206] Four ESE students were not in attendance during the reporting survey periods; therefore, the students were not eligible to be reported for FEFP funding. In addition, the signature page of one student's IEP reported in another reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4900	
254 ESE Support Level 4	(.4900)	
255 ESE Support Level 5	<u>(2.0000)</u>	(2.0000)

76. [Ref. 166207] Timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.2022)</u>	(.2022)
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77. [Ref. 166270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Agriculture. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	11.9374	
300 Career Education 9-12	<u>(11.9374)</u>	.0000
		<u>(2.2022)</u>

Eagle Creek Elementary School (#1921)

78. [Ref. 192101] One ESE student was not in attendance during the February 2019 reporting survey period; therefore, the student was not eligible to be reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.3231)</u>	(.3231)
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79. [Ref. 192102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

Findings

Eagle Creek Elementary School (#1921) (Continued)

80. [Ref. 192103] The instructional time reported (2,505 CMW or 1.0438 FTE) for three PK students (one student was in our Basic with ESE Services test and two students were in our ESE Support Levels 4 and 5 test) enrolled in a half-day ESE Program (2,325 CMW or .9688 FTE) was overreported by 180 CMW in the October 2018 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0250)	
254 ESE Support Level 4	<u>(.0500)</u>	(.0750)

81. [Ref. 192170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 240 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:

102 Basic 4-8	1.0176	
130 ESOL	<u>(1.0176)</u>	.0000
		<u>(.3981)</u>

OCVS Virtual Franchise (#7004)

82. [Ref. 700401] School records did not demonstrate that ten ESE students reported in Program No. 113 (Grades 9-12 with ESE Services) or Program No. 112 (Grades 4-8 with ESE Services) were students with disabilities under the IDEA. We propose the following adjustment:

102 Basic 4-8	.1668	
103 Basic 9-12	.8719	
112 Grades 4-8 with ESE Services	(.1668)	
113 Grades 9-12 with ESE Services	<u>(.8719)</u>	.0000

83. [Ref. 700402] Three virtual education students (one student was in our Basic test and two students were in our Basic with ESE Services test) were not enrolled in virtual education courses until after the February 2019 reporting survey period and the courses were not completed until after the end of the 180-day school year. In addition, the two students in our Basic with ESE Services test were incorrectly reported in ESE Programs as School records did not evidence that the students were students with disabilities under the IDEA. We propose the following adjustment:

102 Basic 4-8	(.1443)	
103 Basic 9-12	.2177	
112 Grades 4-8 with ESE Services	(.1330)	
113 Grades 9-12 with ESE Services	<u>(.2901)</u>	(.3497)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

OCVS Virtual Franchise (#7004) (Continued)

84. [Ref. 700403] The course schedule for one ESE virtual education student included a course that School records did not evidence had been successfully completed. The student did not receive a passing grade in a semester long course; therefore, the course was not eligible to be reported for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0940)	(.0940)
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85. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that also required the Reading endorsement. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2650	
113 Grades 9-12 with ESE Services	(.2650)	.0000
		(.4437)

OCVS Virtual Instruction (Course Offerings) (#7006)

86. [Ref. 700601] School records did not demonstrate that four virtual education students (three students were reported in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were students with disabilities under the IDEA. We propose the following adjustment:

102 Basic 4-8	.3584	
103 Basic 9-12	.1668	
112 Grades 4-8 with ESE Services	(.3584)	
255 ESE Support Level 5	(.1668)	.0000
		.0000

Proposed Net Adjustment		<u>(380.3417)</u>
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SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Orange County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored, timely completed, and evidence review when students' new IEPs are prepared; (3) schedules for students enrolled in the Hospital and Homebound Program are reported in the appropriate FEFP Program for the correct number of instructional minutes, and as supported by timely prepared Physicians' statements; (4) students who are assessed as English language proficient and meet the criteria to exit the ESOL Program are exited from the ESOL Program or ELL Committees are convened and adequately document the criteria considered in the recommendation of the students' continued ESOL placements; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (6) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (7) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESOL and ESE Programs; (8) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (9) IEPs and EPs are timely prepared and evidence the individuals who participated in the development of the IEPs or EPs; (10) parents are timely notified of their children's ESOL placements; (11) *ELL Student Plans* are timely prepared, complete, and includes the students' instructional schedules; (12) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (13) only virtual instruction courses that are documented as successfully completed by the earning of a passing grade or credits earned are reported for funding and courses are completed by the end of the regular school year if the course enrollment date is after the February 2019 reporting survey period; (14) all teachers, including the teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE Rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (15) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and 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 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Orange 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 Orange 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 Orange County.

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 212 schools other than charter schools, 41 charter schools, 2 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$619.4 million was provided through the FEFP to the District for the District-reported 206,450.84 unweighted FTE as recalibrated, which included 15,461.24 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

The 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. 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

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 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>
Districtwide – Reporting of Bell Schedules	1
1. Hospital Homebound	2 through 6
2. Edgewater High School	7 through 9
3. Pinecrest Preparatory Charter School*	10 through 12
4. UCP Transitional Learning Academy High Charter School*	13 through 16
5. Lake Gem Elementary School	17 and 18
6. Colonial High School	19 through 24
7. Oak Ridge High School	25 through 31
8. Hiawassee Elementary School	32 through 36
9. Bridgeprep Academy Charter School*	37 through 39
10. Windy Ridge K-8 School	40 through 43
11. Lake Sybelia Elementary School	44 and 45
12. Sunrise Elementary School	46 and 47
13. Wekiva High School	48 through 54
14. Dr. Phillips Elementary School	55 and 56
15. William Frangus Elementary School	57 through 64
16. Cypress Creek High School	65 through 69
17. Freedom High School	70 through 77
18. Eagle Creek Elementary School	78 through 81
19. OCVS Virtual Franchise	82 through 85
20. OCVS Virtual Instruction (Course Offerings)	86
* Charter School	



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
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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 Orange 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, 2019. 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 2018-19 (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

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Orange County District School Board complied, in all material respects, 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, 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 weaknesses⁸ 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 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 students' reported ridership classification or eligibility for State transportation funding. 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

⁸ 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.

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. 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.

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
June 5, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Orange 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, 2019. (See NOTE B.) The population of vehicles (2,048) 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 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (139,381) 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	103
Hazardous Walking	693
IDEA – PK through Grade 12, Weighted	4,593
All Other FEFP Eligible Students	<u>133,992</u>
Total	<u>139,381</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 52 of 491 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 1, 2, 3, 7, 8, 9, 10, and 11 on *SCHEDULE G.*

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(8)	-	-
Our tests included 491 of the 139,381 students reported as being transported by the District.	-	52	(20)
In conjunction with our general tests of student transportation we identified certain issues related to 118 additional students.	-	<u>118</u>	<u>(102)</u>
Total	<u>(8)</u>	<u>170</u>	<u>(122)</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

Orange 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 2018-19 (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 October 2018 reporting survey period and the February and June 2019 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 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 17 students (1 student was in our test) were incorrectly reported in the Hazardous Walking ridership category. The students were enrolled in middle school; therefore, the students were not eligible for reporting in this ridership category. We determined that 16 students were eligible for reporting in All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking	(8)	
All Other FEFP Eligible Students	8	

February 2019 Survey

90 Days in Term

Hazardous Walking	(9)	
All Other FEFP Eligible Students	<u>8</u>	(1)

Findings

2. [Ref. 52/59] Nineteen students (18 students were in our test) were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students’ IEPs 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 17 of the students (Ref. 52 – 1 student and Ref. 59 – 16 students) were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 2 students (Ref. 59) were not otherwise eligible for State transportation funding. We propose the following adjustments:

Ref. 52

October 2018 Survey

90 Days in Term

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

Ref. 59

October 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	7	

February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	5	

June 2019 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>4</u>	(2)

3. [Ref. 53/62] Thirty-one students (9 students were in our test) were incorrectly reported in the June 2019 reporting survey period. Only students with disabilities under the IDEA whose IEPs indicate the need for ESY transportation services or students enrolled in a nonresidential DJJ Program are eligible to be reported for transportation funding in the summer surveys. We determined that 27 of the students (26 students reported in the ALL Other FEFP Eligible Students ridership category and 1 student reported in the Teenage Parents and Infants ridership category) were not students with disabilities under the IDEA (Ref. 53 – 27 students) and the IEPs for 4 students (Ref. 62) (3 of whom were reported in the ALL Other FEFP Eligible Students ridership category and 1 student who
(Finding Continues on Next Page)

Findings

was reported in the IDEA – PK through Grade 12, Weighted ridership category) did not document the need for ESY services; therefore, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

Ref. 53

June 2019 Survey

16 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>(26)</u>	(27)

Ref. 62

June 2019 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(3)</u>	(4)

4. [Ref. 54] Our general tests disclosed that nine students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were home schooled students and were not provided transportation services; therefore, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	
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February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(7)</u>	(9)
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5. [Ref. 55] The number of DIT were incorrectly reported for 48 students. The students were reported for 4, 8, 19, 20, 60, or 80 DIT but should have been reported for 16 or 90 DIT in accordance with the District’s regular school year and summer school instructional calendars. We propose the following adjustments:

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	4	
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80 Days in Term

All Other FEFP Eligible Students	(3)	
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60 Days in Term

All Other FEFP Eligible Students	(1)	
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		Students Transported Proposed Net Adjustments
<u>Findings</u>		
February 2019 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>19 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
June 2019 Survey		
<u>20 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	18	
All Other FEFP Eligible Students	25	
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(18)	
All Other FEFP Eligible Students	(22)	
<u>4 Days in Term</u>		
All Other FEFP Eligible Students	(2)	0

6. [Ref. 56] Our general tests disclosed that the reported number of buses in operation was overstated by eight buses. Two of the vehicles reported as buses were contracted vans, two buses were coded with invalid bus numbers due to data entry errors, and four buses (involving 60 students) were not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

October 2018 Survey			
Number of Buses in Operation	(1)		
February 2019 Survey			
Number of Buses in Operation	(7)		
	(8)		
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(12)		
All Other FEFP Eligible Students	(48)	(60)	

7. [Ref. 57] Two students in our test were incorrectly reported in the Teenage Parents and Infants ridership category. While District records did not evidence that the students were enrolled in the Teen Parent Program, we determined that the students
(Finding Continues on Next Page)

Findings

were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	1	

February 2019 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

8. [Ref. 58] Three students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	1	

February 2019 Survey

90 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

9. [Ref. 60] Our general tests disclosed that 15 students (5 students were in our test) were either not listed on the supporting bus drivers' reports (7 students) or were not marked by the bus drivers as riding their assigned bus (8 students) during the reporting survey periods. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(8)	

February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(3)</u>	(15)

**Students
Transported
Proposed Net
Adjustments**

Findings

10. [Ref. 61] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(4)	(4)
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11. [Ref. 63] Ten students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. However, the students' IEPs indicated that the students met at least one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustment:

June 2019 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	10	
All Other FEFP Eligible Students	(10)	<u>0</u>

Proposed Net Adjustment		<u>(122)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Orange County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students who live 2 miles or more from their assigned schools or who are enrolled in middle or high schools are not reported in the Hazardous Walking ridership category; (2) students are reported in the IDEA - PK through Grade 12, Weighted ridership category only when the students' IEPs indicate one of the five criteria required for weighted reporting and the students are transported on a school bus; (3) only ESE students attending ESY Programs as authorized on the students' IEPs or students attending a nonresidential DJJ Program are reported for State transportation funding in the summer reporting survey periods; (4) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; (5) the number of DIT is accurately reported and documentation is maintained to support that reporting; (6) the number of buses in operation is accurately reported and the data input of the bus numbers is reviewed for accuracy; (7) only students that are documented as being enrolled in a Teenage Parent Program are reported in the Teenage Parents and Infants ridership category; (8) only those students who are enrolled in school during the survey week and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; and (9) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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 2018-19 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Orange 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 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 Orange County

For the fiscal year ended June 30, 2019, the District received \$30.7 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>
October 2018	875	68,601	849
February 2019	866	69,017	820
June 2019	<u>307</u>	<u>1,763</u>	<u>829</u>
Totals	<u>2,048</u>	<u>139,381</u>	<u>2,498</u>

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, 2019. 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



445 W. Amelia Street • Orlando, Florida 32801 • (407) 317-3200 • www.ocps.net

May 21, 2020

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

Attn: J. David Hughes

Subject: 2018-2019 FTE Audit Findings - Preliminary Report Response

Dear Ms. Norman,

We have reviewed the findings and recommendations to the preliminary and tentative audit results of the FTE audit conducted by your office for the period ending June 30, 2019 and our responses are below.

Districtwide:

- 1) [Ref-24102/66104/100905/106104/122103/161108] Reporting of Bell schedules: *Findings noted. We will review our procedures and work to ensure student minutes for FEFP funding are reported in alignment with the school's bell schedule. A new Student Information System, Skyward, has been implemented. Bell Schedules used to calculate instructional minutes are setup and entered at the District level. Schools are required to receive approval by the Academic and Guidance Services department to modify the Bell Schedule. Documentation and procedures for setting up the Master Schedules which are directly linked to the Bell schedules are posted on the district's documentation intranet site (ccdoks.ocps.net). Open labs for individual school assistance are scheduled on a monthly basis. Daily assistance is provided by Academic and Guidance Services through service requests, email, and by phone.*

Teacher Certification:

- 2) Teacher Certification- *Findings noted. We will verify that all teachers cleared to work out of field will be approved by the appropriate governing board prior to FTE Survey dates.*
 - a) 0011 Hospital Homebound-(6) Ref.1170
 - b) 0121 Edgewater-(9) Ref.12170/71
 - c) 0241 Lake Gem-(18) Ref.24170
 - d) 0061 Colonial HS-(23) Ref. 66171/72
 - e) 0691 Oak Ridge HS-(29) Ref.69170
 - f) 0881 Hiawassee ES-(35) Ref. 88170/72
 - g) 1371 Sunrise ES-(47) Ref.137170
 - h) 1542 Wekiva HS-(54) Ref.154270/71/72
 - i) 1651 Cypress Creek HS-(68) Ref.165170
 - j) 1662 Freedom HS-(77) Ref.166270
 - k) 7004 OCVS Virtual Franchise-(85) Ref.700470
- 3) Teacher Certification ESOL In-service training points: *Findings noted. When processing certificate renewal applications or approving Summer School employment forms, verify that the teachers have completed the required 60 hour ESOL Compliance Course before approving.*
 - l) 0661 Colonial HS-(22) Ref.66170

"The Orange County School Board is an equal opportunity agency."

- m) 0691 Oak Ridge HS-(30) Ref.69171, (31) Ref. 69172
- n) 0881 Hiawassee ES-(36) Ref.88171
- o) 1651 Cypress Creek HS-(69) Ref.165171
- p) 1061 Windy Ridge K-8-(43) Ref.106170
- q) 1591 Dr. Phillips ES-(56) Ref.159170
- r) 1611 William Frangus ES-(64) Ref.161170/71
- s) 1921 Eagle Creek ES-(81) Ref.192170

- 4) Teacher Certification-Out of Field Parent Notification: *Findings noted. We will verify that the school or work location attached the parent notification letter with a date prior to FTE Survey week when the out of field letters are returned to our department.*
- t) 0661 Colonial HS-(24) Ref. 66173

FTE Student Enrollment:

Attendance

- 5) Attendance-Membership Reporting: *Findings noted. We will review our procedures and work to ensure only students who are in attendance at least 1 day in the 11-day reporting period are reported for FEFP funding. All principals are required to receive Attendance Policy and Procedures training, which outlines district procedures and state policy for attendance recordkeeping and maintenance of supporting documentation. All principals are required to maintain supporting documentation for attendance taken during each survey period to ensure that only students who are in attendance at least one day in the 11 day reporting period are reported for FEFP funding. Enhancement to the Attendance Policy and Procedures Handbook will include additional Skyward reports to supplement documentation. Principal's signature verifies that proper attendance recordkeeping has transpired and maintenance of sufficient documentation to support the Attendance Verification Certificate is available and maintained. The Attendance Verification Certificate is submitted to the district office at the end of each survey period.*
- a) 0061 Colonial HS-(19) Ref. 66101
- b) 0691 Oak Ridge HS-(26) Ref.69102
- c) 0881 Hiawassee ES-(34) Ref. 88103
- d) 1061 Windy Ridge K-8-(42) Ref. 106103
- e) 1221 Lake Sybelia ES-(45) Ref.122102
- f) 1611 William Frangus ES-(62) Ref.161106
- g) 1651 Cypress Creek HS-(67) Ref.165104
- h) 1662 Freedom HS-(75) Ref.166206
- i) 1921 Eagle Creek ES-(78) Ref. 192101

OJT Timecards

- 6) Career Education-OJT Timecards: *Findings noted. We will review our procedures and work to ensure on the job training is documented through time cards that are accurate, signed and kept on file. The District will provide in-depth training for Career Specialists and Teachers, update the OJT manual, revise the OJT form to include a reconciliation process, develop and implement an attendance monitoring process and develop and implement a process to transition and remove students who are not in compliance.*
- a) 0121 Edgewater HS- (8) Ref. 12102
- b) 1542 Wekiva HS-(53) Ref.154206
- c) 1651 Cypress Creek HS- (65) Ref.165101/03, (66) Ref. 165102
- d) 1662 Freedom HS- (76) Ref. 166207

ESE

- 7) ESE-Matrix of Services: *Findings noted. We will review our procedures and monitoring to ensure Matrix of Services are completed timely and accurate according to the services documented on the students' IEPs. Staff trainings are renewed each school year.*
- a) 0011 Hospital Homebound – (2) Ref. 1101
- b) 0241 Lake Gem- (17) Ref. 24101
- c) 0661 Colonial HS-(20) Ref.66102
- d) 0881 Hiawassee ES-(32) Ref. 88101, (33) Ref. 88102
- e) 1061 Windy Ridge ES-(41) Ref.106102

- f) 1221 Lake Sybelia ES-(44) Ref.122101
 - g) 1542 Wekiva HS-(52) Ref.154205
 - h) 1611 William Frangus ES-(61) Ref.161105, (63) Ref.161107
 - i) 1662 Freedom HS-(74) Ref.166205
 - j) 1921 Eagle Creek ES-(79) Ref.192102
- 8) ESE-IEP availability: *Findings noted. We will review our procedures and monitoring to ensure Matrix of Services forms are kept on file in the student's folder.*
- a) 0661 Colonial HS-(21) Ref.66103
 - b) 1662 Freedom HS-(70) Ref.166201
 - c) 1061 Windy Ridge K-8 -(40) Ref.106101
- 9) ESE-IEP Signatures: *Findings noted. We will review our procedures and monitoring to ensure evidence is maintained of all required members of the IEP development team. Documentation of participation is also be kept in the student's file.*
- a) 1542 Wekiva HS- (51) Ref.154204
 - b) 1611 William Frangus ES-(57) Ref. 161101
- 10) ESE-Schedules Instructional Minutes PK half-day ESE: *Findings noted. We will review our procedures and monitoring to ensure the Class Minutes Weekly reported for Full-time PK agree with the student schedule and the Class Minutes Weekly reported for Part-time PK are reported with the correct Class Minutes Weekly.*
- a) 1371 Sunrise ES-(46) Ref.137101
 - b) 1611 William Frangus ES- (60) Ref.161104
 - c) 1921 Eagle Creek ES- (80) Ref.192103
- 11) ESE-Education Plans: *Findings noted. We will review our procedures and monitoring to ensure Education Plans covering the survey period are maintained in the student's file.*
- a) 0691 Oak Ridge HS-(25) Ref.69101
 - b) 1662 Freedom HS-(71) Ref.166202

ELL

- 12) ELL-Student Plans & Committee Meetings: *Findings noted. We will review our procedures and work to ensure that ESOL Program Specialists and Program Assistants provide professional development twice per semester during the 2020-2021 school year. Professional Development is supported by referenced videos. The topics in the referenced videos include IPT Administration. The IPT Administration videos will ensure that potential ELL tests are administered in the initial language assessment according to the requirements established by FDOE. The Education Compliance Specialists at the school level will receive professional development training as well. The professional development training for the ECS will explain how to consider ELL students for continuation of ESOL placement beyond the initial 3-year base period. This will include the students whose DEUSS date falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS anniversary dates. Effective ELL Committee trainings in accordance to FLDOE statutes will also take place, to reiterate the importance of properly documenting during the ELL Committee meetings and accurately dating the forms. An ELL Procedural Handbook will be developed aligning ESOL compliance procedures with the new student management information platform (Skyward). Collaboration will continue with the Skyward team, to complete any necessary updates to the ELL Skyward training docs in accordance with FLDOE statutes. In collaboration with the Skyward team, an ELL Canvas course will continue to be available and updated as needed. The CANVAS course is available to assist ESOL Compliance Specialists (ECS) with compliance procedures in Skyward. District ESOL Compliance staff will continue to use a monitoring tool to address registration and placement procedures, exit criteria, extension of instruction, and FTE funding.*
- a) 0121 Edgewater HS-(7) Ref. 12101
 - b) 0691 Oakridge HS-(27) Ref. 69103
 - c) 0691 Oakridge HS-(28) Ref. 69104
 - d) 1542 Wekiva HS-(48) Ref. 154201
 - e) 1591 Dr.Phillips ES-(55) Ref.159101

- f) 1611 Frangus ES-(59) Ref.161103
- g) 1662 Freedom HS-(72) Ref.166203, (73) Ref.166204

13) ELL-File availability: *Findings noted. School-based ESOL Compliance Specialists will receive professional development. Professional Development will cover topics such as organizing ELL Plans and reviewing the District record keeping policy requiring the schools to keep the ELL Plans in the CUM folders at all times. Through Monthly school visits, ESOL Program Specialists and Program Assistants will monitor and ensure that ELL Plans are available for review at any given time during the school year.*

- a) 1542 Wekiva HS-(50) Ref. 154203

14) ELL-Parent Notification: *Findings noted. We will review our procedures and work to provide district-wide professional development to school-based ECSs that includes: Specific instructions on how parents must be notified in a timely manner of their children's ESOL placement, the importance of preparing and completing the ELL Student Plans and ELL students' instructional schedules during FTE week.*

- b) 1542 Wekiva HS-(49) Ref.154202
- c) 1611 William Frangus ES-(58) Ref. 161102

Virtual

15) Virtual-Student Reported for FEFP Funding: *Findings noted. We will review our procedures and work to ensure virtual students are reported under the correct FEFP program. We will ensure that students are enrolled and scheduled prior to the February reporting period.*

- a) 7004 OCVS Virtual Franchise-(82) Ref.700401, (83) Ref.700402, (86) Ref.700601

16) Virtual- Course Completion: *Findings noted. We will review our procedures and work to ensure only virtual students with passing grades are reported for FEFP funding.*

- a) 7004 OCVS Virtual Franchise-(84) Ref. 700403

Hospital Homebound

17) Hospital Homebound-Teleclass: *Findings noted. We will review our procedures and work to ensure students are reported in the programs relative to the instruction they receive. A Staffing to Services Green Tracking Form has been established. This form tracks the workflow process from the time a student is staffed into HH to the time instructional services begin. This document allows us to internally audit the workflow to assure both timely and accurate alignment of IEP, Scheduling and Delivery of Services.*

- a) 0011 Hospital Homebound-(3) Ref.1102, (4) Ref.1103

18) Hospital Homebound-Contact Logs: *Findings noted. We will review our procedures and work to ensure instructor's contact logs are maintained to document the services according to the students' IEPs. The HH Assistant Principal will sign off on the monthly contact logs and will monitor the logs to make sure they are complete and accurate according to the Master Schedule for each teacher and as accurately aligned with the IEP.*

- a) 0011 Hospital Homebound-(5) Ref.1105

Charter FTE Student Enrollment:

As for the findings from Charters schools, the district will continue to provide support, training, procedural documentation, and software systems that charter schools can utilize. This will enable each charter school to ensure they are compliant with FTE reporting requirements.

19) Teacher Certification-Out of Field ESOL

- a) 0155 Pinecrest Preparatory Charter-(11) Ref. 15570/72

20) Teacher Certification-Approved by Charter School Board Teach Out of field

- a) 0155 Pinecrest Preparatory Charter-(12) Ref.15571
- b) 0183 UCP Transitional Learning- (15) 18370
- c) 1009 Bridgeprep Academy Charter-(38) Ref.100970/71/72/73/75/76/77

21) Teacher Certification-No Valid Teaching Certificate

- a) 0183 UCP Transitional Learning-(16) Ref.18371
- b) 1009 Bridgeprep Academy Charter-(39) Ref. 100974

22) Attendance-Records

- a) 1009 Bridgeprep Academy Charter School-(37) Ref. 100901/02/03/04/06
 - i) Ref. 100906 Bridgeprep Academy Charter disagrees with the finding. It is the School's intent to request through its Sponsor an informal hearing. Please refer to the letter shared with the auditor initially on January 30, 2020 when the issue first arose and the School's position will be consistent with its initial response.

23) ESE-Schedule

- a) 0183 UCP Transitional Learning Academy Charter-(14) Ref.18302

24) ESE-Physician Statement, Hospital Homebound Placement

- a) 0183 UCP Transitional Learning Academy Charter-(13) Ref.18301

25) ELL-Student Plans & Committee Meetings

- a) 0155 Pinecrest Preparatory Charter- (10) Ref.15501

Student Transportation:

26) Transportation-Ridership Not Supported: *Findings noted. We will review our procedures and work to ensure only students who have documented ridership during the 11-day reporting window are reported.*

- a) Trans- (9) Ref. 60

27) Transportation-Ridership Category: *Findings noted. We will review our procedures and work to ensure students submitted for transportation have the correct ridership category reported.*

- a) Trans- (2) Ref.52/59, (4) Ref.54, (7) Ref.57, (8) Ref. 58, (10) Ref.61, (11) Ref.63

28) Transportation-Hazardous Walking: *Findings noted. We will review our procedures and work to ensure students beyond 2 miles are reported in the correct ridership category.*

- a) Trans- (1) Ref. 51

29) Transportation-ESE Students: *Findings noted. We will review our procedures and work to ensure IEPs are available, document transportation services, and the criteria for the weighted ridership category.*

- a) Trans- (3) Ref. 53/62

30) Transportation-Days in Term: *Findings noted. We will review our procedures and work to ensure the correct Days in Term is reported according to the schools' instructional calendars.*

- a) Trans- (5) Ref. 55

31) Transportation-Number of Buses: *Findings noted. We will review our procedures and work to ensure the number of buses used to transport students is accurately reported.*

- a) Trans- (6) Ref. 56

We wish to thank your office for the respect, professionalism, and courtesy your staff displayed during our audit. Each time we are audited, we improve and gain from the feedback we are provided.

Sincerely,



Barbara M. Jenkins, Ed.D.
Superintendent
Orange County Public Schools