

Report No. 2021-011  
August 2020

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**FLORIDA AGRICULTURAL  
AND MECHANICAL UNIVERSITY  
DEVELOPMENTAL RESEARCH SCHOOL**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment

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. Patricia Green-Powell, served as Dean of the College of Education for Florida Agricultural and Mechanical University (FAMU), Dr. Kirk E. Gavin served as Interim Superintendent of the FAMU Developmental Research School and the following individuals served as School Advisory Board Members:

Terry V. Watson, Chair  
Dr. Lavetta Henderson, Faculty Representative  
Dr. Serena Roberts, Faculty Representative  
Kendall Jones, Staff Representative  
Dr. Clayton Clark, II, Parent Representative  
Dr. Shawnta Friday-Stroud, Parent Representative  
Cecka Rose Green, Parent Representative  
ZsaZsa Ingram-Fitzpatrick, Parent Representative  
Amyia Debose, Student Representative

The team leader was John Ray Speaks, Jr., 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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY DEVELOPMENTAL  
RESEARCH SCHOOL  
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**FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY DEVELOPMENTAL  
RESEARCH SCHOOL**

**LIST OF ABBREVIATIONS**

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

## SUMMARY

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### 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 and ESOL, the Florida Agricultural and Mechanical University Developmental Research School (School) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted:

- State requirements governing teacher certification, School Advisory Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 3 of the 5 teachers in our test.
- 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 1 of the 3 students in our Basic with ESE Services test and 1 of the 3 students in our ESOL test.

Noncompliance related to the reported FTE student enrollment resulted in 7 findings. The resulting proposed net adjustment to the School's reported, unweighted FTE totaled negative .9174 but has a potential impact on the School's weighted FTE of negative 1.0543.

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 School, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$4,433 (negative 1.0543 times \$4,204.42).

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

### THE SCHOOL

The School was established pursuant to Section 1002.32(2), Florida Statutes, as a developmental research school and is affiliated with the Florida Agricultural and Mechanical University located in Tallahassee, Florida. Section 1002.32(3), Florida Statutes, specifies that developmental research schools are to provide a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning. Additionally, Section 1002.32(3)(a), Florida Statutes, provides that the primary goal of a developmental research school is to enhance instruction and research in specialized subjects that include mathematics, science, computer science, and foreign languages, while also

providing an education in nonspecialized subjects. The School offers instruction in basic education and exceptional education and serve students in PK through 12th-grade.

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

For the fiscal year ended June 30, 2019, State funding totaling \$4.7 million was provided through the FEFP to the School for the School-reported 622.62 unweighted FTE as recalibrated. The primary sources of funding for the School are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts and developmental research schools 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 survey<sup>1</sup> 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.

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

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Sherrill F. Norman, CPA  
Auditor General

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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 Florida Agricultural and Mechanical University Developmental Research School (School'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

School management is responsible for the School'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 School'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 School 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 School 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 School's compliance with State requirements. The legal determination of the School'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 School 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 and English for Speakers of Other Languages 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 and English for Speakers of Other Languages, the Florida Agricultural and Mechanical University Developmental Research School 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 weaknesses<sup>2</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the School'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 School'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 School's compliance with State requirements and not for the purpose of expressing an opinion on the School's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our

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<sup>2</sup> 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.

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 School'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 and English for Speakers of Other Languages. 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 School's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 20, 2020

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2019, the Florida Agricultural and Mechanical University Developmental Research School (School) reported to the DOE 622.62 unweighted FTE as recalibrated for the one school.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (one) consisted of the total number of brick and mortar schools that offered courses in the FEFP-funded programs. The population of students (663) consisted of the total number of students in each program at the school in our tests.

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 1 of the 3 students in our Basic with ESE Services test<sup>3</sup> and 1 of the 3 students in our ESOL test.<sup>4</sup> None of the students who were reported in Career Education 9-12 student data had participated in On-the-Job Training.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	1	1	610	12	1	573.0700	10.3673	(.4418)
Basic with ESE Services	1	1	44	3	1	41.4200	2.4852	.5148
ESOL	1	1	9	3	1	2.9600	.6928	(.9904)
Career Education 9-12	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>5.1700</u>	<u>.0000</u>	<u>.0000</u>
All Programs	1	1	<u>663</u>	<u>18</u>	<u>3</u>	<u>622.6200</u>	<u>13.5453</u>	<u>(.9174)</u>

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (12) consisted of the total number of teachers at the school in our test who taught courses in Career Education 9-12 or taught courses to ELL students.

<sup>3</sup> For Basic with ESE Services, the material noncompliance is disclosed in Finding 4 on *SCHEDULE D*.

<sup>4</sup> For ESOL, the material noncompliance is disclosed in Finding 5 on *SCHEDULE D*.

We noted the following material noncompliance: State requirements governing teacher certification, School Advisory Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 3 of the 5 teachers in our test.<sup>5</sup>

### **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.

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<sup>5</sup> For teachers, the material noncompliance is composed of Findings 6 and 7 on *SCHEDULE D.*

## SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	(.0862)	1.108	(.0955)
102 Basic 4-8	.4284	1.000	.4284
103 Basic 9-12	(.7840)	1.000	(.7840)
111 Grades K-3 with ESE Services	.5148	1.108	.5704
130 ESOL	(.9904)	1.185	(1.1736)
Total	(.9174)		(1.0543)

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

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>	
	<u>#0351</u>	<u>Total</u>
101 Basic K-3	(.0862)	(.0862)
102 Basic 4-8	.4284	.4284
103 Basic 9-12	(.7840)	(.7840)
111 Grades K-3 with ESE Services	.5148	.5148
130 ESOL	(.9904)	(.9904)
Total	(.9174)	(.9174)

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

## SCHEDULE D

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### FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### Overview

Florida Agricultural and Mechanical University Developmental Research School (School) 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*.

#### **Proposed Net Adjustments (Unweighted FTE)**

#### Findings

*Our examination included the October 2018 and the February 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### **Florida A&M University Developmental Research School (#0351)**

1. [Ref. 35101] Our examination of the School's student information and attendance record keeping procedures disclosed that student attendance records were not always complete or accurate, contrary to DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*.

School staff utilized Focus (a computerized software Web-based system for student scheduling and attendance record keeping). Our review of the student information and attendance records, substitute teachers' attendance rosters, and other documentation related to student attendance records disclosed one or more instances of the following:

- The Principal did not certify the completeness and accuracy of the automated student attendance for the 2018-19 school year.
- School records did not evidence that the Teacher Completion report (a report generated from Focus identifying the teachers who did not record student attendance on a given day) was monitored by the School's staff.
- Students marked absent on attendance documentation (i.e., source records prepared by a substitute in the classroom) were incorrectly recorded in Focus as present.

*(Finding Continues on Next Page)*

**Findings**

**Florida A&M University Developmental Research School (#0351) (Continued)**

- Student attendance records in Focus were not updated for students who arrived tardy to school.

Despite the issues noted above, we were able to determine that each of our test students were recorded in attendance at least 1 day of the reporting survey periods. Consequently, we present this disclosure finding with no proposed adjustment.

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2. [Ref. 35102] Student course schedules were incorrectly reported. The School’s bell schedule supported between 1,650 and 1,750 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 150-250 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s instructional bell schedule. Since most of the students were reported within the School for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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3. [Ref. 35103] Our examination and review of supporting documentation for seven students (one student was in our Basic test) who participated in a Dual Enrollment Program at Lively Technical Center and were also reported for one or two courses in an optional 8th period on School’s campus, disclosed that the substitute teacher’s manual attendance records used to document the students’ attendance for one of the two courses during the February 2019 reporting survey period, were not retained and no attendance was recorded in Focus for this course during this time. In addition, the attendance activity for the other course also in the February 2019 reporting survey period only recorded one day of attendance; however, this attendance was recorded in Focus prior to the start of the class period. Consequently, we were unable to validate that the students had been in attendance for this 8th period or the eligibility for these courses to be reported for FEFP funding during the February 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.9174)	(.9174)
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4. [Ref. 35104] The course schedule for one ESE student was incorrectly reported in Program No. 101 (Basic K-3) for the October 2018 reporting survey period. We propose the following adjustment:

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b>Florida A&amp;M University Developmental Research School (#0351) (Continued)</b>		
101 Basic K-3	(.5148)	
111 Grades K-3 with ESE Services	<u>.5148</u>	.0000
5. [Ref. 35105] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:		
103 Basic 9-12	.1334	
130 ESOL	<u>(.1334)</u>	.0000
6. [Ref. 35171/72] Two 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 School Advisory Board to teach such students out of field. We also noted one teacher (Ref. 35171) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline, and the parents of the students were not notified of the teachers' out-of-field status (Ref. 35171/72). We propose the following adjustment:		
<u>Ref. 35171</u>		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	.0000
<u>Ref. 35172</u>		
101 Basic K-3	.4286	
130 ESOL	<u>(.4286)</u>	.0000
7. [Ref. 35173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:		
102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000
		<u>(.9174)</u>
<b>Proposed Net Adjustment</b>		<b><u>(.9174)</u></b>

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### RECOMMENDATIONS

We recommend that Florida Agricultural and Mechanical University Developmental Research School (School) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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*; (2) student course schedules are reported in accordance with the school's bell schedules; (3) course schedules for ESE students are reported entirely in ESE; (4) ELL students are not reported in Program No. 130 for more than the 6-year period allowed for State funding of ESOL; (5) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Advisory Board to teach out of field; (6) parents are timely notified in writing when their children are assigned to out-of-field teachers; and (7) teachers earn the required amount of in-service points in ESOL strategies, according to SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline.

The absence of statements in this report regarding practices and procedures followed by the School 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 School'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

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Florida Agricultural and Mechanical University Developmental Research School (School), the FEFP, the FTE, and related areas is provided below.

## 1. The School

The School was established pursuant to Section 1002.32(2), Florida Statutes, as a developmental research school and is affiliated with Florida Agricultural and Mechanical University located in Tallahassee, Florida. Section 1002.32(3), Florida Statutes, specifies that developmental research schools are to provide a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning. Additionally, Section 1002.32(3)(a), Florida Statutes, provides that the primary goal of a developmental research school is to enhance instruction and research in specialized subjects that include mathematics, science, computer science, and foreign languages, while also providing an education in nonspecialized subjects. The School offers instruction in basic education and exceptional education and serves students in PK through 12th-grade.

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

For the fiscal year ended June 30, 2019, State funding totaling \$4.7 million was provided through the FEFP to the School for the School-reported 622.62 unweighted FTE as recalibrated. The primary sources of funding for the School are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

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

## 3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a

numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

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

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

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

## 7. Educational Programs

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

## 8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

<p style="text-align: center;"><b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b></p>
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Our examination procedures for testing provided for the selection of students and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported by the School 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 School'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.

# MANAGEMENT'S RESPONSE

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August 17, 2020

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

Greetings Ms. Norman:

This letter is to confirm receipt of the preliminary and tentative report that includes a list of examination findings, proposed adjustments, and recommendations that may be included in a report to be prepared with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment, including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019, by the Florida Agricultural and Mechanical University Developmental Research School (FAMU DRS).

Pursuant to Section 11.45(4)(d), Florida Statutes, and within the 30-day time limit, we are submitting a written statement of explanation concerning all the findings, including therein actual or proposed corrective actions.

## **Finding: 0351-01**

[Ref. 35101] Examination of the School's student information and attendance record keeping procedures disclosed that student attendance records were not always complete or accurate, contrary to DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*.

School staff utilized Focus (a computerized software Web-based system for student scheduling and attendance record keeping). Our review of the student information and attendance records, substitute teachers' attendance rosters, and other documentation related to student attendance records disclosed one or more instances of the following:

- The Principal did not certify the completeness and accuracy of the automated student attendance for the 2018-19 school year.
- School records did not evidence that the Teacher Completion report (a report generated from Focus identifying the teachers who did not record student attendance on a given day) was monitored by the School's staff.
- Students marked absent on attendance documentation (i.e., source records prepared by a substitute in the classroom) were incorrectly recorded in Focus as present.

**Recommendation:**

Despite the issues noted above, we were able to determine that each of our test students were recorded in attendance at least 1 day of the reporting survey periods. Consequently, we present this disclosure finding with no proposed adjustment.

**Management Response:**

The FAMU DRS will continue to review and follow DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* for compliance. FAMU DRS will also train school administrators and attendance staff of the required Automated Student Attendance Record System standards and protocols and ensure that all requirements are being met district-wide.

**Finding: 0351-02**

[Ref. 35102] Student course schedules were incorrectly reported. The School's bell schedule supported between 1,650 and 1,750 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 150-250 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's instructional bell schedule.

**Recommendation:**

Since most of the students were reported within the School for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

**Management Response:**

The FAMU DRS will coordinate with its Management Information Systems (MIS) and Guidance Department to ensure that student course schedules are correctly reported in the district's Student Information System (SIS) for FTE purposes. FAMU DRS will also work with MIS and Guidance to identify best practices and trainings for staff to ensure that student course schedules are correctly reported in the district's Student Information System (SIS) for FTE purposes district-wide.

**Finding: 0351-03**

[Ref. 35103] Our examination and review of supporting documentation for seven students (one student was in our Basic test) who participated in a Dual Enrollment Program at Lively Technical Center and were also reported for one or two courses in an optional 8th period on School's campus, disclosed that the substitute teacher's manual attendance records used to document the students' attendance for one of the two courses during the February 2019 reporting survey period, were not retained and no attendance was recorded in Focus for this course during this time. In addition, the attendance activity for the other course also in the February 2019 reporting survey period only recorded one day of attendance; however, this attendance was recorded in Focus prior to the start of the class period. Consequently, we were unable to validate that the students had been in attendance for this 8th period or the eligibility for these courses to be reported for FEFP funding during the February 2019 reporting survey period.

**Recommendation:**

We propose the following adjustment:

103 Basic 9-12 (9174)

**Management Response:**

Due to recent COVID-19 events, and the mandatory recommended school shut down during March 2020- May 2020, FAMU DRS staff was unavailable physically on campus to provide adequate records to substantiate attendance records for the 8<sup>th</sup> period as requested during the audit period. FAMU DRS will work district-wide to increase automation systems for such documents to be placed in a central location in the event of future district-wide and school-wide closures.

**Finding: 0351-04**

[Ref. 35104] The course schedule for one ESE student was incorrectly reported in Program No. 101 (Basic K-3) for the October 2018 reporting survey period.

**Recommendation:**

We propose the following adjustment:

101 Basic K-3 (.5148)

111 Grades K-3 with ESE Services .5148

**Management Response:**

The FAMU DRS will coordinate with its Management Information Systems (MIS) and ESE Department to ensure that student course schedules are correctly reported in the district's Student Information System (SIS) for FTE purposes. FAMU DRS will also work with the MIS and ESE Departments to identify best practices and trainings for staff to ensure that identified student are correctly reported in the district's Student Information System (SIS) for FTE purposes district-wide.

**Findings: 0351-05**

Ref. 35105] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL.

**Recommendation:**

103 Basic 9-12 .1334

130 ESOL (.1334)

**Management Response:**

The FAMU DRS will coordinate with its Management Information Systems (MIS) and ESOL/ELL Department to ensure that students are correctly reported in the district's Student Information System (SIS) for FTE purposes. FAMU DRS will also work with the ESOL/ELL Department to identify best practices and trainings for staff to ensure that identified student are correctly reported in the district's Student Information System (SIS) for FTE purposes district-wide.

**Findings: 035171/72**

[Ref. 35171/72] Two 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 School Advisory Board to teach such students out of field. We also noted one teacher (Ref. 35171) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline, and the parents of the students were not notified of the teachers' out-of-field status (Ref. 35171/72).

**Recommendation:**

We propose the following adjustment:

Ref. 35171  
102 Basic 4-8 .2856 130 ESOL (.2856)

Ref. 35172  
101 Basic K-3 .4286 130 ESOL (.4286)

**Management Response:**

The FAMU DRS will coordinate with School Administrators, and its Human Resources, Professional Development and ESOL/ELL Departments to ensure that

all identified teachers are properly certified to teach ELL or are properly vetted by the School Advisory Board to teach said students out-of-field. The district will also ensure that all identified teachers have earned the required 60 in-service training points (or more) in ESOL strategies required by SBE Rule 6A-1.0503, FAC. Also, the parents of the students being taught will be notified immediately of the teachers' out-of-field status via letter and such status will be posted to the FAMU DRS website as required.

**Findings: 035173**

[Ref. 35173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach.

**Recommendation:**

We propose the following adjustment:

102 Basic 4-8 .1428

130 ESOL (.1428)

**Management Response:**

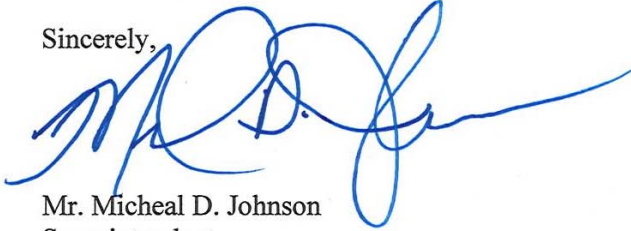
The FAMU DRS will coordinate with School Administrators, and its Human Resources Department to ensure that in cases where teachers are deemed adjunct instructors approved by the Board, that proper documentation is on file with Human Resources for each said teacher.

**FAMU DRS thus accepts the following findings, including therein actual or proposed corrective actions, of the Auditor General's Office:**

***We recommend that Florida Agricultural and Mechanical University Developmental Research School (School) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) student course schedules are reported in accordance with the school's bell schedules; (3) course schedules for ESE students are reported entirely in ESE; (4) ELL students are not reported in Program No. 130 for more than the 6-year period allowed for State funding of ESOL; (5) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Advisory Board to teach out of field; (6) parents are timely notified in writing when their children are assigned to out-of-field teachers; and (7) teachers earn the required amount of in-service points in ESOL strategies, according to SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline.***

Should you have any questions or concerns regarding this response or any contents therein, please do not hesitate to contact me at (850) 412-5939 or email [micheal.johnson@famu.edu](mailto:micheal.johnson@famu.edu).

Sincerely,



Mr. Micheal D. Johnson  
Superintendent  
FAMU DRS

CC: Allyson Watson, Ph.D. – Dean, College of Education, Florida A&M University  
Maurice Edington, Ph.D. – Provost and VP for Academic Affairs, Florida A&M University