

Report No. 2022-113
February 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**VOLUSIA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Timothy Paul Egnor served as Interim Superintendent through December 1, 2019, and Dr. Ronald "Scott" Fritz served as Superintendent from December 2, 2019, and the following individuals served as Board members:

	<u>District No.</u>
Jamie Haynes	1
Ida Wright, Chair from 11-19-19, Vice Chair through 11-18-19	2
Linda Cuthbert, Vice Chair from 11-19-19	3
Carl Persis, Chair through 11-18-19	4
Ruben Colon	5

The team leader was Gail S. Collier, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager, by e-mail at aileenpeterson@aud.state.fl.us or by telephone at (850) 412-2972.

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VOLUSIA COUNTY DISTRICT SCHOOL BOARD
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VOLUSIA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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
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 Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), and student transportation, the Volusia County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020. 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 33 of the 181 teachers in our test. Twelve (7 percent) of the 181 teachers in our test taught at charter schools and 1 (3 percent) of the 33 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 38 of the 142 students in our Basic with ESE Services test and 30 of the 128 students in our ESOL test. Ten (7 percent) of the 142 students in our Basic with ESE Services test attended charter schools and 3 (8 percent) of the 38 students with exceptions attended charter schools. Similarly, 10 (8 percent) of the 128 students in our ESOL test attended charter schools and 1 (3 percent) of the 30 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 79 of the 445 students in our student transportation test, as well as, exceptions for 292 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 68 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.9656 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 32.8272, (32.7791 applicable to District schools other than charter schools and .0481 applicable to charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 371 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, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$140,484 (negative 32.8272 times \$4,279.49), of

which \$140,278 is applicable to District schools other than charter schools and \$206 is applicable to charter schools.

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

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

THE DISTRICT

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

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

For the fiscal year ended June 30, 2020, State funding totaling \$208.4 million was provided through the FEFP to the District for the District-reported 62,120.82 unweighted FTE as recalibrated, which included 2,549.92 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 IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$10.7 million for student transportation as part of the State funding through the FEFP.

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 Volusia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. 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 2019-20* 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 modified 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, waste, 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 Volusia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

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 waste 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

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.

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 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 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
February 2, 2022

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, 2020, the Volusia County District School Board (District) reported to the DOE 62,120.82 unweighted FTE as recalibrated, which included 2,549.92 unweighted FTE as recalibrated for charter schools, at 79 District schools other than charter schools, 7 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (91) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, 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 (17,199) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 38 of the 142 students in our Basic with ESE Services test³ and 30 of the 128 students in our ESOL test.⁴ Ten (7 percent) of the 142 students in our Basic with ESE Services test attended charter schools and 3 (8 percent) of the 38 students with exceptions attended charter schools. Similarly, 10 (8 percent) of the 128 students in our ESOL test attended charter schools and 1 (3 percent) of the 30 students with exceptions attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	90	15	13,170	175	9	45,354.3800	137.5555	22.0194
Basic with ESE Services	89	15	3,442	142	38	12,063.2500	102.7834	17.5684
ESOL	78	15	379	128	30	2,099.2500	77.1587	(26.2085)
ESE Support Levels 4 and 5	61	11	186	146	11	766.8800	97.7795	(10.3497)
Career Education 9-12	15	3	22	19	1	1,837.0600	4.1149	(4.9952)
All Programs	91	15	<u>17,199</u>	<u>610</u>	<u>89</u>	<u>62,120.8200</u>	<u>419.3920</u>	<u>(1.9656)</u>

³ For Basic with ESE Services, the material noncompliance is composed of Findings 1, 4, 7, 14, 15, 24, 25, 35, 43, 50, 54, 62, and 68 on *SCHEDULE D*.

⁴ For ESOL, the material noncompliance is composed of Findings 5, 8, 9, 16, 20, 21, 36, 37, 44, 49, 51, 55, 57, 58, 59, 63, 64, and 68 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (574, of which 539 are applicable to District schools other than charter schools and 35 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 33 of the 181 teachers in our test.⁵ Twelve (7 percent) of the 181 teachers in our test taught at charter schools and 1 (3 percent) of the 34 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.

⁵ For teachers, the material noncompliance is composed of Findings 3, 6, 11, 12, 13, 18, 19, 23, 26, 27, 28, 30, 31, 32, 33, 34, 38, 39, 40, 41, 46, 47, 53, 56, 60, 61, 66, and 67, on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.1512	1.120	3.5293
102 Basic 4-8	4.5172	1.000	4.5172
103 Basic 9-12	15.3087	1.005	15.3852
111 Grades K-3 with ESE Services	4.4268	1.120	4.9580
112 Grades 4-8 with ESE Services	7.4482	1.000	7.4482
113 Grades 9-12 with ESE Services	4.1932	1.005	4.2141
130 ESOL	(25.6660)	1.181	(30.3115)
254 ESE Support Level 4	(10.4227)	3.637	(37.9074)
255 ESE Support Level 5	.0730	5.587	.4079
300 Career Education 9-12	(4.9952)	1.005	(5.0201)
Subtotal	(1.9656)		(32.7791)

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.4175	1.120	.4676
102 Basic 4-8	(1.3752)	1.000	(1.3752)
112 Grades 4-8 with ESE Services	1.5002	1.000	1.5002
130 ESOL	(.5425)	1.181	(.6407)
Subtotal	.0000		(.0481)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.5687	1.120	3.9969
102 Basic 4-8	3.1420	1.000	3.1420
103 Basic 9-12	15.3087	1.005	15.3852
111 Grades K-3 with ESE Services	4.4268	1.120	4.9580
112 Grades 4-8 with ESE Services	8.9484	1.000	8.9484
113 Grades 9-12 with ESE Services	4.1932	1.005	4.2141
130 ESOL	(26.2085)	1.181	(30.9522)
254 ESE Support Level 4	(10.4227)	3.637	(37.9074)
255 ESE Support Level 5	.0730	5.587	.4079
300 Career Education 9-12	(4.9952)	1.005	(5.0201)
Total	(1.9656)		(32.8272)

- 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>#0734</u>	<u>#0821</u>	<u>#1551</u>	
101 Basic K-3	(2.0000)	.1913	.....	(1.8087)
102 Basic 4-8	(.1570)	.5974	.....	.4404
103 Basic 9-12	.....	.....	2.9462	2.9462
111 Grades K-3 with ESE Services	2.4268	1.0000	.....	3.4268
112 Grades 4-8 with ESE Services	.4998	.9996	.....	1.4994
113 Grades 9-12 with ESE Services	.....	.....	1.7992	1.7992
130 ESOL	(.3428)	(1.2173)	(4.7984)	(6.3585)
254 ESE Support Level 4	.....	(1.5710)	(.4998)	(2.0708)
255 ESE Support Level 5	(.4268)	.....	.4998	.0730
300 Career Education 9-12	.....	.....	<u>.0530</u>	<u>.0530</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#4235</u>	<u>#4621</u>	<u>#4941</u>	<u>#6234</u>	
101	(1.8087)	.....	1.9645	.....	2.2598	2.4156
102	.4404	(1.0016)	.1714	.....	3.2192	2.8294
103	2.9462	.....	.....	3.3985	.....	6.3447
111	3.4268	.....	1.0000	.....	.....	4.4268
112	1.4994	3.0012	.....	.....	.....	4.5006
113	1.7992	.....	.....	.0053	.....	1.8045
130	(6.3585)	(.9996)	(2.1359)	(1.0703)	(1.3288)	(11.8931)
254	(2.0708)	(1.0000)	(1.0000)	(.5000)	(4.1502)	(8.7210)
255	.0730	.....	.....	.....	.....	.0730
300	<u>.0530</u>	<u>.....</u>	<u>.....</u>	<u>(2.8284)</u>	<u>.....</u>	<u>(2.7754)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9949)</u>	<u>.0000</u>	<u>(.9949)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#6633</u>	<u>#6881</u>	<u>#7001</u>	<u>#7006</u>	
101	2.4156	.....	.....	.....	.....	2.4156
102	2.8294	.9255	.....	.7272	.0847	4.5668
103	6.3447	2.8117	6.5117	(.0166)	(.0146)	15.6369
111	4.4268	.....	.....	.....	.....	4.4268
112	4.5006	.....	.....	.....	.....	4.5006
113	1.8045	.5258	1.5002	.....	.4782	4.3087
130	(11.8931)	(2.0137)	(7.0833)	(.7272)	(.2917)	(22.0090)
254	(8.7210)	.....	(1.0000)	.....	(.6385)	(10.3595)
255	.0730	.....	.....	.....	.....	.0730
300	<u>(2.7754)</u>	<u>(2.2493)</u>	<u>.0714</u>	<u>.....</u>	<u>.....</u>	<u>(4.9533)</u>
Total	<u>(.9949)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0166)</u>	<u>(.3819)</u>	<u>(1.3934)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#7621*</u>	<u>#7761</u>	<u>#7791</u>	<u>#9817</u>	
101	2.4156	.4175	.7356	.....	.....	3.5687
102	4.5668	(1.3752)	1.3501	(1.3700)	(.0297)	3.1420
103	15.6369	.....	.....	.....	(.3282)	15.3087
111	4.4268	.....	.....	.....	.....	4.4268
112	4.5006	1.5002	.....	3.0040	(.0564)	8.9484
113	4.3087	.....	.....	.....	(.1155)	4.1932
130	(22.0090)	(.5425)	(2.0857)	(1.5708)	(.0005)	(26.2085)
254	(10.3595)	.....	.....	(.0632)	.....	(10.4227)
255	.0730	.....	.....	.....	.....	.0730
300	<u>(4.9533)</u>	.....	.....	.....	<u>(.0419)</u>	<u>(4.9952)</u>
Total	<u>(1.3934)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5722)</u>	<u>(1.9656)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Volusia County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2019-20* 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 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Tomoka Elementary School (#0734)

1. [Ref. 73401] The course schedules for five ESE students were incorrectly reported in Program No. 101 (Basic K-3) or Program No. 102 (Basic 4-8) during the February 2020 reporting survey period. The School's records included valid EPs that supported each student's placement in the Gifted Program; therefore, the students' schedules should have been reported in Program No. 111 (Grades K-3 with ESE Services) or Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

101 Basic K-3	(2.0000)	
102 Basic 4-8	(.4998)	
111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	<u>.4998</u>	.0000

2. [Ref. 73402] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.4268	
255 ESE Support Level 5	<u>(.4268)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tomoka Elementary School (#0734) (Continued)

3. [Ref. 73470] One teacher taught Language Arts to a class that included an ELL student but had earned only 60 of the 120 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	.3428	
130 ESOL	<u>(.3428)</u>	<u>.0000</u>
		<u>.0000</u>

Pine Trail Elementary School (#0821)

4. [Ref. 82101] The course schedules of four ESE students were incorrectly reported in Program No. 101 (Basic K-3) or Program No. 102 (Basic 4-8) during the February 2020 reporting survey period. The School’s records included valid EPs that supported each student’s placement in the Gifted Program; therefore, the students’ schedules should have been reported in Program No. 111 (Grades K-3 with ESE Services) or Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

101 Basic K-3	(1.0000)	
102 Basic 4-8	(.9996)	
111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	<u>.9996</u>	<u>.0000</u>

5. [Ref. 82102] ELL Committees for three ELL students were not convened by October 1 (one student) or upon enrollment in the District from another state (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4057	
102 Basic 4-8	.8116	
130 ESOL	<u>(1.2173)</u>	<u>.0000</u>

6. [Ref. 82170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in Elementary Education. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.7856	
102 Basic 4-8	.7854	
254 ESE Support Level 4	<u>(1.5710)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

University High School (#1551)

7. [Ref. 155101] The course schedules for four ESE students were incorrectly reported in Program No. 103 (Basic 9-12) or Program No. 300 (Career Education 9-12) during the February 2020 reporting survey period. The School's records included valid EPs that supported each student's placement in the Gifted Program; therefore, the students' schedules should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(1.5007)	
113 Grades 9-12 with ESE Services	1.7992	
300 Career Education 9-12	<u>(.2985)</u>	.0000

8. [Ref. 155102] Five students (two students were in our Basic test, two students were in our ESOL test, and one student was in our Career Education 9-12 test) were incorrectly reported in Program No. 103 (Basic 9-12). The students had taken courses which DOE's *Course Code Directory* listed under Career and Technical Education Programs, such as Robotic Design Essentials, Robotic Systems, User Interface Design, and Information Technology Fundamentals, and should have been reported in Program No. 300 (Career Education 9-12). We propose the following adjustment:

103 Basic 9-12	(.3515)	
300 Career Education 9-12	<u>.3515</u>	.0000

9. [Ref. 155103] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.4632	
130 ESOL	<u>(.4632)</u>	.0000

10. [Ref. 155104] The *Matrix of Services* (Matrix) form for one ESE student incorrectly excluded one special consideration point in its calculation for which the student was eligible. The point was designated for students with a Matrix score of 21 points and a Level 5 rating in four domains which the student's Matrix indicated and would have resulted in a combined Matrix score of 22 points. Therefore, the student should have been reported in Program No. 255 (ESE Support Level 5) rather than Program No. 254 (ESE Support Level 4) during the February 2020 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	(.4998)	
255 ESE Support Level 5	<u>.4998</u>	.0000

Findings

University High School (#1551) (Continued)

11. [Ref. 155170/72] Two teachers taught English classes that included ELL students but had earned only 240 (Ref. 155170) or 120 (Ref. 155172) of the 300 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. 155170</u>		
103 Basic 9-12	.0651	
130 ESOL	<u>(.0651)</u>	.0000
<u>Ref. 155172</u>		
103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

12. [Ref. 155171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Specifically, the teacher taught Algebra to students during the October 2019 and February 2020 reporting survey periods; however, the teacher's Mathematics Grades 5-9 certification was not issued until October 9, 2020, which was after both reporting survey periods. We propose the following adjustment:

103 Basic 9-12	2.9135	
130 ESOL	<u>(2.9135)</u>	.0000

13. [Ref. 155173] One teacher taught Basic subject area courses 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	1.1424	
130 ESOL	<u>(1.1424)</u>	.0000
		<u>.0000</u>

Ormond Beach Middle School (#4235)

14. [Ref. 423501] The course schedules of five ESE students were incorrectly reported in Program No. 102 (Basic 4-8) during the February 2020 reporting survey period. The School's records included valid EPs that supported each student's placement in the Gifted Program; therefore, the students' schedules should have been reported in Program No. 112 (Grades K-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(2.5010)	
112 Grades 4-8 with ESE Services	<u>2.5010</u>	.0000

Findings

Ormond Beach Middle School (#4235) (Continued)

15. [Ref. 423502] The EP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4998	
112 Grades 4-8 with ESE Services	(.4998)	.0000

16. [Ref. 423503] The English language proficiency was not assessed and ELL Committees were not convened within 30 school days prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.7140	
130 ESOL	(.7140)	.0000

17. [Ref. 423504] The *Matrix of Services* form for one ESE student was not properly completed and did not support the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

18. [Ref. 423572] One teacher taught English to a class that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2856	
130 ESOL	(.2856)	.0000
		<u>.0000</u>

Sugar Mill Elementary School (#4621)

19. [Ref. 462172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a 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), rather the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Findings

Sugar Mill Elementary School (#4621) (Continued)

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

The teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach. However, since the ELL student taught by this teacher was adjusted in Finding 22 (Ref. 462103), we present this disclosure finding with no proposed adjustment.

.0000

20. [Ref. 462101] Two students were incorrectly reported in the ESOL Program. The students were assessed as Fluent English Speaking and were not placed in the ESOL Program. We propose the following adjustment:

101 Basic K-3	1.5716	
130 ESOL	<u>(1.5716)</u>	.0000

21. [Ref. 462102] The English language proficiency of one ELL 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. We propose the following adjustment:

101 Basic K-3	.3929	
130 ESOL	<u>(.3929)</u>	.0000

Findings

Sugar Mill Elementary School (#4621) (Continued)

22. [Ref. 462103] The *Matrix of Services* (Matrix) form for one ESE student incorrectly included three special consideration points during the October 2019 reporting survey period. The points were designated for PK students reported for less than .5000 FTE; however, the student was reported for .5000 FTE. We also noted that the student was not reported in accordance with the student’s Matrix form during the February 2020 reporting survey period. We propose the following adjustment:

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

23. [Ref. 462171] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 180 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1714	
130 ESOL	<u>(.1714)</u>	.0000
		<u>.0000</u>

Atlantic High School (#4941)

24. [Ref. 494101] The course schedule for one ESE student was incorrectly reported in Program No. 103 (Basic 9-12) and Program No. 300 (Career Education 9-12) during the February 2020 reporting survey period. The School’s records included a valid EP that supported the student’s placement in the Gifted Program; therefore, the student’s schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.3574)	
113 Grades 9-12 with ESE Services	.5002	
300 Career Education 9-12	<u>(.1428)</u>	.0000

25. [Ref. 494102] Two ESE students (one student was in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were not in attendance or not in membership during the February 2020 reporting survey period; consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Atlantic High School (#4941) (Continued)

113 Grades 9-12 with ESE Services	(.4949)	
254 ESE Support Level 4	<u>(.5000)</u>	(.9949)

26. [Ref. 494170] One teacher taught English to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until February 25, 2020, which was after the February 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	<u>(.4284)</u>	.0000

27. [Ref. 494171] 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 Grades 6-12 but taught a course that required certification in Law Enforcement. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.6856	
300 Career Education 9-12	<u>(2.6856)</u>	.0000

28. [Ref. 494172] One teacher taught English to classes that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.6419	
130 ESOL	<u>(.6419)</u>	.0000
		<u>(.9949)</u>

South Daytona Elementary School (#6234)

29. [Ref. 623401] The IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

Findings

South Daytona Elementary School (#6234) (Continued)

30. [Ref. 623470] One teacher taught Basic subject area courses to 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:

102 Basic 4-8	1.1574	
130 ESOL	<u>(1.1574)</u>	.0000

31. [Ref. 623471] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.1714	
130 ESOL	<u>(.1714)</u>	.0000

32. [Ref. 623472] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.7857	
102 Basic 4-8	.7548	
254 ESE Support Level 4	<u>(1.5405)</u>	.0000

33. [Ref. 623473] Our test of teacher certification disclosed that one teacher’s identifier number was reported as a contracted services number that was incorrectly associated with three identifiable teachers rather than each teacher being assigned a unique contracted services number. As such, we tested all three teachers’ qualifications and determined that the teachers did not hold valid Florida teaching certificates. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

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

Findings

South Daytona Elementary School (#6234) (Continued)

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

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	.4356	
102 Basic 4-8	1.3070	
254 ESE Support Level 4	<u>(1.7426)</u>	.0000

34. [Ref. 623474] The parents of an ESE student taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Elementary Education. We propose the following adjustment:

101 Basic K-3	.3671	
254 ESE Support Level 4	<u>(.3671)</u>	.0000
		<u>.0000</u>

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

35. [Ref. 663301] The course schedules for two ESE students were incorrectly reported in Program No. 103 (Basic 9-12) in the February 2020 reporting survey period. The School’s records included valid EPs that supported each student’s placement in the Gifted Program; therefore, the students’ schedules should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.5258)	
113 Grades 9-12 with ESE Services	<u>.5258</u>	.0000

Findings

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

36. [Ref. 663302] The English language proficiency of one ELL student was not assessed 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. We propose the following adjustment:

102 Basic 4-8	.4285	
130 ESOL	<u>(.4285)</u>	.0000

37. [Ref. 663303] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

38. [Ref. 663370] 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:

102 Basic 4-8	.3542	
130 ESOL	<u>(.3542)</u>	.0000

39. [Ref. 663371] One teacher taught English to classes that included ELL students but was not properly certified and was not approved by the School Board to teach ESOL out of field. We propose the following adjustment:

103 Basic 9-12	.6426	
130 ESOL	<u>(.6426)</u>	.0000

40. [Ref. 663372] 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 also noted the teacher had earned only 126 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:

103 Basic 9-12	.2314	
130 ESOL	<u>(.2314)</u>	.0000

41. [Ref. 663373] Our review disclosed that one teacher taught an Intensive Reading course to classes that included ELL students but was not certified to teach ELL students
(*Finding Continues on Next Page*)

Findings

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

and was not approved by the School Board to teach these students out of field during the October 2019 reporting survey period. In addition, this teacher taught vocational courses (e.g., Carpentry, Building Trades and Construction Design Technology, and Cabinet Making) to students who participated in Career Education 9-12 during the February 2020 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL or the vocational courses noted above. We propose the following adjustment:

102 Basic 4-8	.1428	
103 Basic 9-12	2.2493	
130 ESOL	(.1428)	
300 Career Education 9-12	<u>(2.2493)</u>	<u>.0000</u>
		<u>.0000</u>

Pine Ridge High School (#6881)

42. [Ref. 688101] One student in our Basic test was incorrectly reported in Program No. 103 (Basic 9-12) for courses designated as Career Education in the DOE *Course Code Directory and Instructional Personnel Assignments* document. The courses should have been reported in Program No. 300 (Career Education 9-12). We propose the following adjustment:

103 Basic 9-12	(.0714)	
300 Career Education 9-12	<u>.0714</u>	<u>.0000</u>

43. [Ref. 688102] The course schedule for one ESE student was incorrectly reported in Program No. 103 (Basic 9-12) during the February 2020 reporting survey period. The School's records included a valid EP that supported the student's placement in the Gifted Program; therefore, the student's schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.5002)	
113 Grades 9-12 with ESE Services	<u>.5002</u>	<u>.0000</u>

44. [Ref. 688103] ELL Committees for six students were not convened by October 1 (five students) 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 also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pine Ridge High School (#6881) (Continued)

103 Basic 9-12	3.4587	
130 ESOL	<u>(3.4587)</u>	.0000

45. [Ref. 688104] One ESE student was incorrectly reported in Program No. 254 (ESE Support Level 4). The student's *Matrix of Services* form included one special consideration point for which the student was not eligible; therefore, the student should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

46. [Ref. 688170/71/72] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL until January 29, 2020, (Ref. 688170/71) or December 5, 2019, (Ref. 688172), which were after the October 2019 reporting survey period. We propose the following adjustments:

<u>Ref. 688170</u>		
103 Basic 9-12	.0714	
130 ESOL	<u>(.0714)</u>	.0000

<u>Ref. 688171</u>		
103 Basic 9-12	.1378	
130 ESOL	<u>(.1378)</u>	.0000

<u>Ref. 688172</u>		
103 Basic 9-12	3.3370	
130 ESOL	<u>(3.3370)</u>	.0000

47. [Ref. 688173] One teacher taught Language Arts to a class that included an ELL student but was not properly approved by the School Board to teach out of field in ESOL. We also noted that the student's parents were not notified of the teacher's out-of-field status until January 29, 2020, which was after the October 2019 reporting survey period and the teacher 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:

103 Basic 9-12	.0784	
130 ESOL	<u>(.0784)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Volusia County Virtual Instruction Program (#7001)

48. [Ref. 700101] A course for one Basic virtual education student was incorrectly reported. The student was reported for .1000 FTE for a year-long course; however, the student only completed one semester and should have been reported for .0834 FTE. We propose the following adjustment:

103 Basic 9-12	(.0166)	(.0166)
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49. [Ref. 700102] One ELL student’s English language proficiency was not assessed and an ELL Committee 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	.7272	
130 ESOL	<u>(.7272)</u>	.0000
		<u>(.0166)</u>

Volusia Virtual Instruction (Course Offerings) (#7006)

50. [Ref. 700601] The reported course schedules for four students (two students were in our Basic test, one student was in our Basic with ESE Services test, and one student was in our ESE Support Levels 4 and 5 test) incorrectly included courses which were not listed on the transcript (one student), were listed twice in one term (two students), or were for courses that the student had previously earned a full credit (one student). We propose the following adjustment:

103 Basic 9-12	(.2216)	
113 Grades 9-12 with ESE Services	(.0834)	
254 ESE Support Level 4	<u>(.0769)</u>	(.3819)

51. [Ref. 700602] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.0847	
103 Basic 9-12	.0680	
130 ESOL	<u>(.1527)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Volusia Virtual Instruction (Course Offerings) (#7006) (Continued)

52. [Ref. 700603] 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	.5616	
254 ESE Support Level 4	<u>(.5616)</u>	.0000

53. [Ref. 700670] 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	.1390	
130 ESOL	<u>(.1390)</u>	<u>.0000</u>

(.3819)

Ivy Hawn Charter School of the Arts (#7621)

54. [Ref. 762101] The course schedules of three ESE students were incorrectly reported in Program No. 102 (Basic 4-8) in the February 2020 reporting survey period. The School's records included valid EPs that supported each student's placement in the Gifted Program; therefore, the students' schedules should have been reported in Program No. 112 (Grades K-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(1.5002)	
112 Grades 4-8 with ESE Services	<u>1.5002</u>	.0000

55. [Ref. 762102] Documentation to support one ELL student's placement in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4175	
130 ESOL	<u>(.4175)</u>	.0000

56. [Ref. 762170] One teacher taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1250	
130 ESOL	<u>(.1250)</u>	<u>.0000</u>

.0000

Findings

Debary Elementary School (#7761)

57. [Ref. 776101] 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 also noted that the student’s parents were not notified of the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	.7858	
130 ESOL	<u>(.7858)</u>	.0000

58. [Ref. 776102] The Home Language Survey for one ELL student showed a “yes” response to only the first question, “Is a language other than English used in the home?” Therefore, the student should have been reported in Program No.102 (Basic 4-8) pending the assessment of the student’s English language proficiency. We propose the following adjustment:

102 Basic 4-8	.3929	
130 ESOL	<u>(.3929)</u>	.0000

59. [Ref. 776103] One student was incorrectly reported in the ESOL Program. The student was exited from the ESOL Program on August 12, 2019, which was prior to the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3928	
130 ESOL	<u>(.3928)</u>	.0000

60. [Ref. 776170] One teacher taught Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach out of field in ESOL until November 12, 2019, which was after the October 2019 reporting survey period. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.3428	
130 ESOL	<u>(.3428)</u>	.0000

61. [Ref. 776171] One teacher taught Language Arts to a class that included an ELL student 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	.1714	
130 ESOL	<u>(.1714)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Creekside Middle School (#7791)

62. [Ref. 779101] The course schedules of eight ESE students were incorrectly reported in Program No. 102 (Basic 4-8) in the February 2020 reporting survey period. The School’s records included valid EPs that supported each student’s placement in the Gifted Program; therefore, the students’ schedules should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(3.5042)	
112 Grades 4-8 with ESE Services	<u>3.5042</u>	.0000

63. [Ref. 779102] ELL Committees were not convened for two ELL students upon enrollment from an out-of-state school to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.6426	
130 ESOL	<u>(.6426)</u>	.0000

64. [Ref. 779103] The English language proficiency of one ELL student was not assessed 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. We propose the following adjustment:

102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000

65. [Ref. 779104] 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	(.5002)	
254 ESE Support Level 4	<u>.5002</u>	.0000

66. [Ref. 779170] One teacher taught Intensive Reading to classes that included ELL students but had earned none of the 120 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	.3570	
130 ESOL	<u>(.3570)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Creekside Middle School (#7791) (Continued)

67. [Ref. 779171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in English, Math, Science, and Social Science. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.5634	
254 ESE Support Level 4	<u>(.5634)</u>	<u>.0000</u>
		<u>.0000</u>

Daytona Juvenile Residential Facility (#9817)

68. [Ref. 981701] Our examination of the students’ course schedules and the FTE reported for 37 students (3 students were in our Basic test, 2 students were in our Basic with ESE Services test, and 1 student was in our ESOL test) disclosed that the FTE was incorrectly reported in the July 2019 and June 2020 reporting surveys. Specifically, our inquiries with District management and the School’s administrators disclosed that the students’ FTE was incorrectly calculated in the District’s automated attendance software system (Focus), which is also used to report the School’s FTE. The *FTE General Instructions 2019-20*, pages 26 and 27 provides that the calculation of FTE for students in DJJ programs shall be limited to 25 hours per week and based on scheduled instructional days per the calendar approved by the district school board. In addition, the actual number of days reported in Survey 1 and Survey 4 should be dependent on the approved calendar but not to exceed 70 days. The School’s approved instructional calendar supported term lengths of 25 instructional days in the July 2019 reporting survey period (or approximately .1389 FTE per student) and 35 instructional days in the June 2020 reporting survey period (or approximately .1944 FTE per student). However, the School reported .1668 FTE per student in the July 2019 reporting survey and .1950 FTE per student in the June 2020 reporting survey, resulting in both surveys being overreported, for Survey 1 (.0279 FTE) and for Survey 4 (.0006 FTE). We propose the following adjustment:

102 Basic 4-8	(.0297)	
103 Basic 9-12	(.3282)	
112 Grades 4-8 with ESE Services	(.0564)	
113 Grades 9-12 with ESE Services	(.1155)	
130 ESOL	(.0005)	
300 Career Education 9-12	<u>(.0419)</u>	<u>(.5722)</u>

(.5722)

Proposed Net Adjustment

(1.9656)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Volusia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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 the ESOL, ESE, and Career Education Programs; (2) schedules for students enrolled concurrently in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (3) 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, within 30 school days prior to the students' DEUSS anniversary dates, or after students enroll throughout the year, and ELL Committees are timely convened subsequent to these assessments; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored and are maintained in the students' files; (5) IEPs and EPs are timely prepared, and retained in students' files; (6) documentation is on file to support students' placement and reporting in the ESOL Program; (7) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (8) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (9) course schedules and the associated FTE for virtual education students are accurately reported and based on timely completion; (10) FTE is correctly reported for students enrolled in a DJJ Program during the summer reporting survey periods; (11) all teachers, including 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 to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; (12) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (13) parents of ELL students are timely notified of their child's ESOL placement.

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 2019-20

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 2019-20
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 2019-20

Exceptional Education

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

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

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

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

1. The District

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

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

For the fiscal year ended June 30, 2020, State funding totaling \$208.4 million was provided through the FEFP to the District for the District-reported 62,120.82 unweighted FTE as recalibrated, which included 2,549.92 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 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 district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and for applicable schools, Survey 4 was performed June 8 through 12, 2020.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

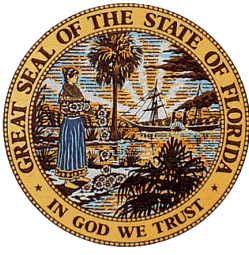
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Tomoka Elementary School	1 through 3
2. Pine Trail Elementary School	4 through 6
3. University High School	7 through 13
4. Ormond Beach Middle School	14 through 18
5. Sugar Mill Elementary School	19 through 23
6. Atlantic High School	24 through 28
7. South Daytona Elementary School	29 through 34
8. T. Dewitt Taylor Middle-High School	35 through 41
9. Pine Ridge High School	42 through 47
10. Volusia County Virtual Instruction Program	48 and 49
11. Volusia Virtual Instruction (Course Offerings)	50 through 53
12. Ivy Hawn Charter School of the Arts*	54 through 56
13. Debary Elementary School	57 through 61
14. Creekside Middle School	62 through 67
15. Daytona Juvenile Residential Facility	68

* Charter School



Sherrill F. Norman, CPA
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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 Volusia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. 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 2019-20 (Appendix G)* 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 modified 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, waste, 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 Volusia 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, 2020.

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 weaknesses⁶ 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 waste 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

⁶ 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
February 2, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Volusia County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under 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, 2020. (See NOTE B.) The population of vehicles (446) 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 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (44,610) 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	159
Hazardous Walking	460
IDEA – PK through Grade 12, Weighted	1,515
All Other FEFP Eligible Students	<u>42,476</u>
Total	<u>44,610</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 79 of 445 students in our student transportation test.⁷

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

Our examination results are summarized below:

Description	Buses	Students	
	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(47)	-	-
Our tests included 445 of the 44,610 students reported as being transported by the District.	-	79	(79)
In conjunction with our general tests of student transportation we identified certain issues related to 292 additional students.	-	<u>292</u>	<u>(292)</u>
Total	<u>(47)</u>	<u>371</u>	<u>(371)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Volusia County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2019-20 (Appendix G)* 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*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁷ 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 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our review of transportation records disclosed that 47 bus driver reports in the July 2019 reporting survey period supporting the ridership of 368 students (77 students were in our test) were not available at the time of our examination and could not be subsequently located. We also noted the following exceptions:

- Our general tests disclosed that one student reported in the All Other FEFP Eligible Students ridership category was not classified as a student with disabilities under IDEA and was not enrolled in a non-residential DJJ Program; consequently, the student was not eligible to be reported for State transportation funding during a summer reporting survey period.
- The IEP for one student in our test did not include a recommendation for ESY services; consequently, the student was not eligible to be reported for State transportation funding during a summer reporting survey period.
(*Finding Continues on Next Page*)

⁸ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

<u>Findings</u>		Students Transported Proposed Net Adjustments
February 2020 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(1)	(1)
4. [Ref. 54] The number of DIT was incorrectly reported for one student attending the PACE Center for Girls during the October 2019 reporting survey period. The student was reported for 87 DIT but should have been reported for 89 DIT, in accordance with the School's instructional calendar. We propose the following adjustments:		
October 2019 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>87 Days in Term</u>		
All Other FEFP Eligible Students	(1)	0
Proposed Net Adjustment		<u>(371)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Volusia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all original bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership and are retained in readily accessible files; (2) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service, or students attending a non-residential DJJ Program are reported for State transportation funding during the summer reporting survey periods; (3) only students whose IEPs document one of the five criteria required for weighted classification are reported in a weighted ridership category; (4) students are reported in the correct ridership categories and for the correct number of DIT, in accordance with instructional calendars; (5) students enrolled in programs that do not require transportation services such as a residential DJJ Program are not reported for State transportation funding; and (6) only students who live less than 2 miles from their assigned school and whose path to school crosses an approved hazardous walking area are reported in the Hazardous Walking ridership category.

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 2019-20 (Appendix G)

NOTES TO SCHEDULES

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

1. Student Eligibility

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

2. Transportation in Volusia County

For the fiscal year ended June 30, 2020, the District received \$10.7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	47	389	1,423
October 2019	203	22,181	490
February 2020	<u>198</u>	<u>22,040</u>	<u>530</u>
Totals	<u>448</u>	<u>44,610</u>	<u>2,443</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
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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, 2020. 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



Dr. Scott Fritz
Superintendent of Schools

School Board of Volusia County

Mr. Ruben Colón, Chairman
Ms. Jamie M Haynes, Vice Chairman
Mrs. Linda Cuthbert
Mrs. Anita Burnette
Mr. Carl Persis

February 2, 2022

Sherrill F. Norman, CPA
Auditor General, State of Florida
Claude Denson Pepper Building, Suite 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

RE: Preliminary and Tentative Report for Fiscal Year Ended June 30, 2020, FEFP FTE and Student Transportation

Dear Ms. Norman:

Volusia County Schools appreciates the professional and timely examination conducted by the representatives of the Florida Auditor General. The recommendations expressed by the Auditor General have been carefully reviewed to inform current and future practices that will bolster our adherence to the compliance standards commensurate to the expectations of both the Florida Department of Education, and the Florida Auditor General.

The included corrective action statement is being submitted in response to findings and recommendations specifically associated with the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation audit for Fiscal Year ended June 30, 2020.

District Procedures

In conjunction with the noted failure to present documents necessary for compliance in ESE and ESOL programs, as well as notification letters referencing the Out-of-field assignment of teachers, the district has implemented two procedures effective school year 2021-2022.

The first procedure is a district-mandated, unified structure of document retention providing the expected location for storage, and the organization of documents on every district campus. Each reporting institution/program was provided an Audit Box with specific requirements regarding state reported document retention. The district identified which documents to retain, as well as reports to verify the completeness and accuracy of each document. To alleviate confusion resulting from staff turnover, all institutions/programs are expected to store the Audit Box under lock and key in the cumulative folder room.

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The second procedure the district implemented is a tiered Internal Audit process to review the documents in the Audit Box at every school site. At the conclusion of the FTE survey amendment window, the site administrator must review and certify all documentation for accuracy and completeness. Administrators and clerical staff then meet one-on-one with a district compliance team comprised of state reporting subject-matter experts. The documentation required in the Audit Box is scored by the district compliance team, and the results are used to inform additional training or oversight as necessary. More specific information pertaining to the documents to be retained is discussed in each subsequent section of this corrective action statement.

In respect to courses found on the DOE *Course Code Directory* under Career and Technical Education Programs that were mistakenly reported as basic Program No. 103, beginning in survey 2 of SY 2021-2022 the district has incorporated measures to review course Program Numbers on School Master Schedules prior to reporting windows with all 09-12 institutions reported wherein schools will take appropriate action if/when necessary. Additionally, the district has begun development of a programmatic solution to nightly update the courses identified on the DOE's *Course Code Directory* for Career and Technical Education Programs to the appropriate Program Number for SY 2022-2023 through a nightly update job. Post implementation of the nightly job, the district will continue to monitor Career and Technical Education courses to verify the appropriate Program Number is reported.

In response to the finding concerning reported *Days in Term* at the Department of Juvenile Justice (DJJ) institution, the district communicated with the vendor supporting the Student Information System (FOCUS School Software) to clarify the process and computation performed for calculating "reported Days in Term". This clarification precipitated an amendment to the district's procedure for setting *summer* calendars at DJJ facilities to correct the computation of *Days in Term* effective for SY 2020-2021 summer reporting session. Additionally, prior to reporting to the state, the district will manually compute the calculated *Days in Term* to verify the SIS calculation. Collaboration with FOCUS School Software included an amendment to the formula used to calculate the amount of FTE derived from the *Days in Term* during survey reporting to consider 'actual days reported' by the institution's calendar.

Exceptional Student Education (ESE)

As it pertains to findings associated with the inaccurate reporting of gifted students, the ESE department has worked with district Information & Technology Services staff to develop programmatic solutions within the FOCUS Student Information System (SIS) for the proper reporting of gifted students. The error in the process workflow was identified school year 2020-2021 and remedied prior to the closure of the October 2020 survey.

In reference to ESE students reported that were identified as not in attendance or membership, in March 2020 the district developed a report to compare reported students that have been locally modified by school sites causing an invalidation with state reported data. This comparison report, FTE Reported Students No Longer in Membership SIS10183, is regularly reviewed throughout each survey amendment window to address records adjusted after initial transmission for the completion of amendments when/if applicable. In addition, November 2021 the district developed a report, FTE Reported Students Attendance Discrepancy SIS10450, to identify discrepancies from survey reported attendance data to the district's live environment for the purpose of processing an amendment when necessary. Furthermore, the district conducts regular training of school-based personnel to cover the qualifications for students to be reported to the state concerning membership and attendance, this training is ongoing prior to each

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state reporting window and addresses the district's expectation of reviewing membership and attendance in real time to alleviate the necessity of state reporting amendments.

Related to the state's findings of students not reported in accordance with the *Matrix of Services*, the ESE department has instituted several changes for the 2021-2022 school year. Namely, beginning in October 2021 all schools were required to self-audit randomly selected student ESE files, including specific IEP documents and matrix verification. District ESE staff assessed the same records December 2021 and provided school specific feedback and training as needed. In addition, district ESE staff reviewed all students reported with 254/255 matrices to ensure accurate completion and reporting. District-wide training and support is also being provided regarding quality IEP development, matrix completion, and a newly instituted file storage procedure. Training for these items began in August of 2021 and will be provided on an ongoing basis to ensure all staff members understand their roles in ensuring data compliance.

In conjunction with findings for documentation not located during the examination, the ESE department is participating in the district's record retention procedures as defined above under *District Procedures*. School and district staff were trained on the requirements and procedures for storing IEP records beginning in September of 2021. This new storage procedure was implemented district-wide and each school received direct instruction in the procedure and expectations for documentation in ESE folders. District ESE staff will monitor the storage of records with a follow-up meeting with each school starting in March of 2022.

English for Speakers of Other Languages (ESOL)

To address the state's concern for findings pertaining to English Language Learner (ELL) students reported with inaccurate ESOL records, the ESOL Department developed a report in school year 2020-2021 that includes the Date Entered United States School (DEUSS Date) and Re-evaluation date for all ELL students in the district. Schools are expected to review this report monthly to ensure the English language proficiency of students is evaluated regularly and in association with the continuation of ESOL placements beyond the initial 3-year base period. Schools are to review this report by October 1st if the student's

DEUSS date falls within the first 2-weeks of the school year, within 30 school days prior to the student's DEUSS anniversary date, or as new students enroll throughout the year. ELL Committees are convened timely subsequent to these assessments.

Additionally, the district ESOL staff has developed a Canvas training to delineate and provide tools on all ESOL Compliance items. These resources were shared during 6 trainings that took place between August 15-September 9, 2021, and will be offered annually to the applicable staff.

In conjunction with findings for documentation not located during the examination, the ESOL department is participating in the district's record retention procedures as defined above under *District Procedures*. In September 2021, school and district staff were trained on the requirements and procedures for storing ELL Re-Evaluation meeting notes and ELL Student Plans in the district provided Audit Box. The new storage procedure was implemented district-wide and each school received direct instruction in the procedure and expectations for document retention for ESOL records. District ESOL staff will monitor the storage of records with a follow-up meeting with each school starting in March of 2022.

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Teacher Certification

Beginning January 2022, the district commits to generating monthly reports to update the status of teachers in all certification areas, including ESOL endorsement, to address findings associated with teachers reported out-of-field for ESOL. Teachers identified as needing ESOL certification will be emailed quarterly with their status, as well as action needed to gain certification. To assure transparency, principals will be notified of out-of-field teachers associated with their site, and the District Certification Specialist will monitor compliance and report to the Human Resources Director and Chief of Human Resources regularly.

Related to findings pertaining to the reporting of non-certified substitutes for unfilled vacancies, the Human Resources Director began October 2021 contacting principals monthly for current vacancies and monitoring how the vacancies are being covered by the school. The use of a substitute as a rostered teacher will require approval from the Human Resources Director, Assistant Superintendent and Chief of Human Resources. To assess compliance, the Human Resources department will review quarterly a newly created report showing non-certified staff members with students rostered.

In addition, Human Resources will review annually the certification of teachers during the Master Scheduling process for the upcoming year. This review will allow the organic movement of teachers to address potential out-of-field assignments, and the identification of certifications needed in vacant positions. As necessary, teachers will be submitted to the School Board for out-of-field approval, and all documentation related to the compliant reporting of out-of-field teachers will be required for retention in the Audit Box described under the *District Procedures* above. Human Resources serves as a compliance partner on the district review team and will review the documentation annually for accuracy and completeness.

Volusia Online Learning

Pertaining to courses incorrectly funded and/or reported from one of the district's virtual institutions, moving forward the district will work collaboratively with the virtual office to verify the accuracy of the courses being reported and the subsequent amount of FTE derived relative to the course work completed.

In support, starting in SY 2020-2021 schools were provided with training specific to the proper handling of course records when students transfer between schools within the district and the virtual schools. The review of grade transfers occurs regularly to support graduation assurance efforts, as well as address potential duplicate credits entered inaccurately via a process monitored by the district's Teaching, Leading and Learning department.

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Student Transportation Services

To address the state's finding for failure to produce appropriate ridership verification reports with signature, the Student Transportation Services department will continue or institute the following:

- In School Year 2020-2021, Student Transportation Services created a verification ridership report to collect and verify student data.
- In School Year 2021-2022, Student Transportation Services modified the FTE timeline to include scanning all validation records with signature to a district shared drive, in addition to properly retaining documentation in a safe and secure storage location.
- To assure compliance oversight, Student Transportation Services Administration will certify the process above has been completed to ensure successful adherence.

To address the state's concern of reporting a student not meeting criteria nor eligibility for state transportation funding in relation to the Extended School Year (ESY) program, the Student Transportation Services department will institute the following:

- In School Year 2021-2022, the FTE logic process was modified to only include students with "ESY" related service and applied to all applicable student records, including manual write-ins.
- To assure compliance oversight, Student Transportation Services will work collaboratively with the district ESE staff to ensure student data meets criteria per IDEA and state reporting guidelines to ensure successful adherence.

To address the state's concern of reporting accurate student weighted ridership, the Student Transportation Services department will institute the following:

- Beginning in School Year 2020-2021, Student Transportation Services analyzed IEP *primary exceptionality* and *related services* logs to ensure data reflected on the IEP met the state reporting criteria.
- To assure compliance oversight, Student Transportation Services will provide training regarding IDEA and state reporting to ensure successful adherence.
- To assure compliance oversight, Student Transportation Services will work collaboratively with the district ESE team to ensure student data meets criteria per IDEA and state reporting guidelines to ensure successful adherence.

To address the state's concern of incorrectly reporting a student that did not warrant transportation services, the Student Transportation Services department will institute the following:

- In School Year 2021-2022, the FTE logic reflecting *primary exceptionality* and *related services* was modified then applied to all applicable student records, including manual write ins.
- Beginning in School Year 2020-2021, Student Transportation Services analyzed IEP *primary exceptionality* and *related services* logs to ensure data reflected on the IEP met the state reporting criteria.
 - In the event the ESE eligibility of a student is amended after initial transmission to the state, district Information & Technology Services staff will communicate with Student

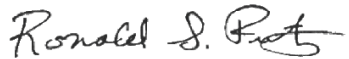
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Transportation Services to assess whether data reported in association with transportation is impacted and updated as applicable.

- To assure compliance oversight, Student Transportation Services will provide training regarding IDEA and state reporting to ensure successful adherence.

To assure compliance oversight, Student Transportation Services will work collaboratively with the district ESE team to ensure student data meets criteria per IDEA and state reporting guidelines to ensure successful adherence.

Respectfully,



Dr. Ronald "Scott" Fritz, Superintendent

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