

Report No. 2022-120  
February 2022

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**POLK 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, Jacqueline M. Byrd served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Billy Townsend	1
Lori Cunningham, Chair from 11-12-19, Vice Chair through 11-11-19	2
Sarah Fortney	3
Sara Beth Reynolds	4
Kay Fields	5
Lynn Wilson, Vice-Chair from 11-12-19, Chair through 11-11-19	6
Lisa Miller	7

The team leader was Bernice Rivas, 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](mailto:aileenpeterson@aud.state.fl.us) or by telephone at (850) 412-2972.

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**POLK COUNTY DISTRICT SCHOOL BOARD  
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# **POLK COUNTY DISTRICT SCHOOL BOARD**

## **LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and Career Education 9-12, the Polk 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 (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 35 of the 147 teachers in our test. Twenty-seven (18 percent) of the 147 teachers in our test taught at charter schools and 7 (20 percent) of the 35 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic	150	24	16%	15	13	87%
Basic with ESE Services	122	25	20%	20	11	55%
ESOL	155	15	10%	45	14	31%
ESE Support Levels 4 and 5	50	25	50%	16	4	25%
Career Education 9-12	60	-	NA	36	-	NA
<b>Totals</b>	<b><u>537</u></b>	<b><u>89</u></b>	<b><u>17%</u></b>	<b><u>132</u></b>	<b><u>42</u></b>	<b><u>32%</u></b>

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 19 of the 290 students in our student transportation test, as well as exceptions for 61 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 72 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 66.2157 (8.7006 applicable to District schools other than charter schools and 57.5151 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 136.9271

(52.9494 applicable to District schools other than charter schools and 83.9777 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 51 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 \$585,978 (negative 136.9271 times \$4,279.49), of which \$226,596 is applicable to District schools other than charter schools and \$359,382 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 Polk 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 Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 124 District schools other than charter schools, 30 charter schools, 3 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$494.5 million was provided through the FEFP to the District for the District-reported 106,781.57 unweighted FTE as recalibrated, which included 16,324.75 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 survey<sup>1</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

## **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

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

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 \$24 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Polk 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, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Polk 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 weaknesses<sup>2</sup> 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

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<sup>2</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
February 10, 2022

# **SCHEDULE A**

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## **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 Polk County District School Board (District) reported to the DOE 106,781.57 unweighted FTE as recalibrated, which included 16,324.75 unweighted FTE as recalibrated for charter schools, at 124 District schools other than charter schools, 30 charter schools, 3 cost centers, and 4 virtual education cost centers.

### **Schools and Students**

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (161) 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 (11,827) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 15 of the 150 students in our Basic test,<sup>3</sup> 20 of the 122 students in our Basic with ESE Services test,<sup>4</sup> 45 of the 155 students in our ESOL test,<sup>5</sup> 16 of the 50 students in our ESE Support Levels 4 and 5 test,<sup>6</sup> and 36 of the 60 students in our Career Education 9-12 test.<sup>7</sup> Twenty-four (16 percent) of the 150 in our Basic test attended charter schools and 13 of the 15 (87 percent) students with exceptions attended charter schools. Twenty-five (20 percent) of the 122 students in our Basic with ESE Services test attended charter schools and 11 (55 percent) of the 20 students with exceptions attended charter schools. Fifteen (10 percent) of the 155 students in our ESOL test attended charter schools and 14 (31 percent) of the 45 students with exceptions attended charter schools. Twenty-five (50 percent) of the 50 students in our ESE Support Levels 4 and 5 test attended charter schools and 4 (25 percent) of the 16 students with exceptions attended charter schools. None of the 60 students in our Career Education 9-12 test attended charter schools.

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<sup>3</sup> For Basic, the material noncompliance is composed of Findings 21, 51, 63, and 68 on *SCHEDULE D*.

<sup>4</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 9, 46, 62, 63, and 66 on *SCHEDULE D*.

<sup>5</sup> For ESOL, the material noncompliance is composed of Findings 2, 3, 12, 13, 14, 23, 30, 36, 40, 43, 56, 61, and 63 on *SCHEDULE D*.

<sup>6</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 11, 29, 37, 44, 45, 55, and 69 on *SCHEDULE D*.

<sup>7</sup> For Career Education 9-12, the material noncompliance is composed of Findings 6, 7, 8, 38, 47, 48, and 49 on *SCHEDULE D*.

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

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With Exceptions</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>		<b>Population</b>	<b>Test</b>	
Basic	152	14	8,763	150	15	76,489.2800	121.0895	19.0474
Basic with ESE Services	157	15	2,320	122	20	20,035.8100	110.6019	(4.2534)
ESOL	130	12	581	155	45	6,337.4600	114.3880	(51.5736)
ESE Support Levels 4 and 5	61	9	64	50	16	758.6500	39.9116	(17.6881)
Career Education 9-12	32	3	<u>99</u>	<u>60</u>	<u>36</u>	<u>3,160.3700</u>	<u>12.6161</u>	<u>(11.7480)</u>
All Programs	161	15	<u>11,827</u>	<u>537</u>	<u>132</u>	<u>106,781.5700</u>	<u>398.6071</u>	<u>(66.2157)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (465, of which 380 are applicable to District schools other than charter schools and 85 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 35 of the 147 teachers in our test.<sup>8</sup> Twenty-seven (18 percent) of the 147 teachers in our test taught at charter schools and 7 (20 percent) of the 35 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.

<sup>8</sup> For teachers, the material noncompliance is composed of Findings 10, 15, 16, 18, 19, 22, 24, 25, 26, 27, 28, 31, 32, 33, 34, 39, 42, 52, 53, 54, 57, 58, 59, 64, 65, 67, 70, 71, and 72 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	12.2244	1.120	13.6913
102 Basic 4-8	33.3095	1.000	33.3095
103 Basic 9-12	6.0264	1.005	6.0565
111 Grades K-3 with ESE Services	1.4366	1.120	1.6090
112 Grades 4-8 with ESE Services	.9949	1.000	.9949
113 Grades 9-12 with ESE Services	.6215	1.005	.6246
130 ESOL	(47.8882)	1.181	(56.5560)
254 ESE Support Level 4	(.4172)	3.637	(1.5174)
255 ESE Support Level 5	(7.8739)	5.587	(43.9915)
300 Career Education 9-12	(7.1346)	1.005	(7.1703)
Subtotal	(8.7006)		(52.9494)

<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	.3080	1.120	.3450
102 Basic 4-8	6.1149	1.000	6.1149
103 Basic 9-12	(38.9358)	1.005	(39.1305)
111 Grades K-3 with ESE Services	2.0277	1.120	2.2710
112 Grades 4-8 with ESE Services	1.5000	1.000	1.5000
113 Grades 9-12 with ESE Services	(10.8341)	1.005	(10.8883)
130 ESOL	(3.6854)	1.181	(4.3525)
254 ESE Support Level 4	(8.8719)	3.637	(32.2671)
255 ESE Support Level 5	(.5251)	5.587	(2.9337)
300 Career Education 9-12	(4.6134)	1.005	(4.6365)
Subtotal	(57.5151)		(83.9777)

<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	12.5324	1.120	14.0363
102 Basic 4-8	39.4244	1.000	39.4244
103 Basic 9-12	(32.9094)	1.005	(33.0740)
111 Grades K-3 with ESE Services	3.4643	1.120	3.8800
112 Grades 4-8 with ESE Services	2.4949	1.000	2.4949
113 Grades 9-12 with ESE Services	(10.2126)	1.005	(10.2637)
130 ESOL	(51.5736)	1.181	(60.9085)
254 ESE Support Level 4	(9.2891)	3.637	(33.7845)
255 ESE Support Level 5	(8.3990)	5.587	(46.9252)
300 Career Education 9-12	(11.7480)	1.005	(11.8068)
Total	(66.2157)		(136.9271)

Notes: (1) See NOTE A7.

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

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

## SCHEDULE C

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0051</u>	<u>#0231</u>	
101 Basic K-3	.....	.....	1.7262	1.7262
102 Basic 4-8	.....	9.4314	.2704	9.7018
103 Basic 9-12	3.1467	.....	.....	3.1467
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.9084	.....	.9084
113 Grades 9-12 with ESE Services	.3465	.....	.....	.3465
130 ESOL	(1.2043)	(9.4314)	(1.9966)	(12.6323)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	(2.2889)	(.9084)	.....	(3.1973)
300 Career Education 9-12	<u>(.4364)</u>	<u>.....</u>	<u>.....</u>	<u>(.4364)</u>
Total	<u>(.4364)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4364)</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>#0531</u>	<u>#0571</u>	<u>#0651</u>	<u>#0791</u>	
101	1.7262	(.0645)	.....	8.5364	.....	10.1981
102	9.7018	.....	10.9862	5.3708	.8568	26.9156
103	3.1467	.....	.....	.....	.....	3.1467
111	.0000	.4960	.....	.....	.....	.4960
112	.9084	.....	.....	.9617	.3336	2.2037
113	.3465	.....	.....	.....	.....	.3465
130	(12.6323)	(.4315)	(10.9862)	(13.4900)	(.8568)	(38.3968)
254	.0000	.....	.....	(.4172)	.....	(.4172)
255	(3.1973)	.....	.....	(.9617)	(.3336)	(4.4926)
300	<u>(.4364)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0312)</u>	<u>(.4676)</u>
Total	<u>(.4364)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0312)</u>	<u>(.4676)</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>#0932*</u>	<u>#1131</u>	<u>#1371</u>	<u>#1381</u>	
101	10.1981	.....	.....	.2808	.....	10.4789
102	26.9156	.7500	.....	.7107	.....	28.3763
103	3.1467	.....	2.7369	.....	.1428	6.0264
111	.4960	.....	.....	.....	.....	.4960
112	2.2037	.....	.....	.....	.....	2.2037
113	.3465	.....	.2750	.....	.....	.6215
130	(38.3968)	(.7500)	(.5712)	(1.4915)	.....	(41.2095)
254	(.4172)	.....	.....	.....	.....	(.4172)
255	(4.4926)	.....	(2.4407)	.....	.....	(6.9333)
300	<u>(.4676)</u>	<u>.....</u>	<u>(6.5242)</u>	<u>.....</u>	<u>(.1428)</u>	<u>(7.1346)</u>
Total	<u>(.4676)</u>	<u>.0000</u>	<u>(6.5242)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(7.4918)</u>

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

\*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#1521</u>	<u>#1721*</u>	<u>#7006</u>	<u>#8008*</u>	
101	10.4789	1.7455	.....	.....	.3080	12.5324
102	28.3763	5.6832	.....	.....	5.3649	39.4244
103	6.0264	.....	(39.1322)	.....	.1964	(32.9094)
111	.4960	.9406	.....	.....	2.0277	3.4643
112	2.2037	.....	.....	(1.2088)	1.5000	2.4949
113	.6215	.....	(10.8341)	.....	.....	(10.2126)
130	(41.2095)	(7.4287)	(2.9354)	.....	.....	(51.5736)
254	(.4172)	.....	.....	.....	(8.8719)	(9.2891)
255	(6.9333)	(.9406)	.....	.....	(.5251)	(8.3990)
300	<u>(7.1346)</u>	<u>.....</u>	<u>(4.6134)</u>	<u>.....</u>	<u>.....</u>	<u>(11.7480)</u>
Total	<u>(7.4918)</u>	<u>.0000</u>	<u>(57.5151)</u>	<u>(1.2088)</u>	<u>.0000</u>	<u>(66.2157)</u>

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

\*Charter School

# SCHEDULE D

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

### Overview

Polk 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)**

### Lakeland Senior High School (#0031)

1. [Ref. 3111] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

2. [Ref. 3101] 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	.5000	
130 ESOL	(.5000)	.0000

3. [Ref. 3102] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lakeland Senior High School (#0031) (Continued)**

4. [Ref. 3103/05] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placements in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustments:

<u>Ref. 3103</u>			
113	Grades 9-12 with ESE Services	.9068	
255	ESE Support Level 5	<u>(.9068)</u>	.0000
<u>Ref. 3105</u>			
113	Grades 9-12 with ESE Services	.9068	
255	ESE Support Level 5	<u>(.9068)</u>	.0000

5. [Ref. 3104] 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:

103	Basic 9-12	.4753	
255	ESE Support Level 5	<u>(.4753)</u>	.0000

6. [Ref. 3106] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300	Career Education 9-12	<u>(.2817)</u>	(.2817)
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7. [Ref. 3107] The timecard for one Career Education 9-12 student who participated in OJT was not signed and dated by the student or the student's employer. We propose the following adjustment:

300	Career Education 9-12	<u>(.0714)</u>	(.0714)
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8. [Ref. 3108] The timecard for one Career Education 9-12 student who participated in OJT was not signed by the student. We propose the following adjustment:

300	Career Education 9-12	<u>(.0833)</u>	(.0833)
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**Findings**

**Lakeland Senior High School (#0031)** (Continued)

9. [Ref. 3110] The IEPs for three ESE students during the October 2019 reporting survey period (two students) and February 2020 reporting survey period (one student) were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.4671	
113 Grades 9-12 with ESE Services	<u>(1.4671)</u>	.0000

10. [Ref. 3171] One teacher taught English 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:

103 Basic 9-12	.2043	
130 ESOL	<u>(.2043)</u>	<u>.0000</u>
		<u>(.4364)</u>

**Southwest Middle School (#0051)**

11. [Ref. 5101] 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. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9084	
255 ESE Support Level 5	<u>(.9084)</u>	.0000

12. [Ref. 5102] ELL Committees were not convened for three ELL students by October 1 (two students) or within 30 school days prior to the students’ 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 of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	2.3566	
130 ESOL	<u>(2.3566)</u>	.0000

**Findings**

**Southwest Middle School (#0051)** (Continued)

13. [Ref. 5103] The letter notifying parents of one ELL student’s ESOL placement was not dated; consequently, we were unable to determine if the parents were timely notified. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000

14. [Ref. 5104] The letter notifying parents of one ELL student’s ESOL placement was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	.0000

15. [Ref. 5171/72] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. 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 vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members 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 adjustments:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Southwest Middle School (#0051)** (Continued)

<u>Ref. 5171</u>			
102 Basic 4-8		.7827	
130 ESOL		<u>(.7827)</u>	.0000
<u>Ref. 5172</u>			
102 Basic 4-8		.4284	
130 ESOL		<u>(.4284)</u>	.0000

16. [Ref. 5173] One teacher was approved by the School Board to teach out of field in Reading on September 9, 2014; however, the teacher had earned none of the college credits or equivalents toward certification required by SBE Rule 6A-1.0503(3)(b)1, FAC. We also noted that the students’ parents were not notified of the teacher’s out-of-field status until January 10, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8		4.5785	
130 ESOL		<u>(4.5785)</u>	.0000
			<u>.0000</u>

**Southwest Elementary School (#0231)**

17. [Ref. 23101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

18. [Ref. 23171/72] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. 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 vacancy providing direct instructional services to students.

*(Finding Continues on Next Page)*

**Findings**

**Southwest Elementary School (#0231)** (Continued)

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members 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 adjustments:

<u>Ref. 23171</u>		
102 Basic 4-8	.2704	
130 ESOL	<u>(.2704)</u>	.0000
<u>Ref. 23172</u>		
101 Basic K-3	1.2948	
130 ESOL	<u>(1.2948)</u>	.0000

19. [Ref. 23173] One teacher taught Primary Language Arts and Basic subject area classes that included an ELL student but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and 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:

101 Basic K-3	.4314	
130 ESOL	<u>(.4314)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Frank E. Brigham Academy (#0531)**

20. [Ref. 53102] Our examination of the School’s attendance records disclosed that the School did not retain student *Tardy Slips*. SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 11, provide that in all cases where a student is tardy or absent, the principal or principal’s designee shall ensure that documentary evidence be maintained on each individual student showing tardies. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

21. [Ref. 53101] The course schedule of one Basic student was incorrectly reported in Program No. 101 (Basic K-3). The School’s records included a valid IEP that supported the student’s placement in an ESE program; therefore, the student’s schedule should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(.4960)	
111 Grades K-3 with ESE Services	<u>.4960</u>	.0000

22. [Ref. 53171] 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 vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members 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  
*(Finding Continues on Next Page)*

**Findings**

**Frank E. Brigham Academy (#0531)** (Continued)

type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

101 Basic K-3	.4315	
130 ESOL	<u>(.4315)</u>	<u>.0000</u>
		<u>.0000</u>

**Westwood Middle School (#0571)**

23. [Ref. 57101] ELL Committees were not convened for six ELL students by October 1 (three students) or within 30 school days prior to the students’ DEUSS anniversary dates (three students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency for three of the students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

102 Basic 4-8	3.9270	
130 ESOL	<u>(3.9270)</u>	<u>.0000</u>

24. [Ref. 57171/75/76] Our testing of teacher qualifications disclosed that three teachers did not hold a valid Florida teaching certificate. 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 vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members 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  
*(Finding Continues on Next Page)*

**Findings**

**Westwood Middle School (#0571)** (Continued)

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 adjustments:

<u>Ref. 57171</u>		
102 Basic 4-8	2.1420	
130 ESOL	<u>(2.1420)</u>	.0000
 <u>Ref. 57175</u>		
102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000
 <u>Ref. 57176</u>		
102 Basic 4-8	.6426	
130 ESOL	<u>(.6426)</u>	.0000

25. [Ref. 57172] One teacher taught Reading to a class that included ELL students but was not properly certified and was not approved by the School Board to teach out of field in ESOL until October 22, 2019, which was after the October 2019 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	1.9898	
130 ESOL	<u>(1.9898)</u>	.0000

26. [Ref. 57173] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	.0000

**Findings**

**Westwood Middle School (#0571)** (Continued)

27. [Ref. 57174] One teacher taught Middle/Junior Language Arts 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-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

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

28. [Ref. 57177] One teacher was not properly certified and was not approved by the School Board to teach Math out of field until January 28, 2020, which was after the October 2019 reporting survey period. We also noted that the students’ parents were not notified of the teacher’s out-of-field status until February 3, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	.0000
		<u>.0000</u>

**Lake Alfred Elementary School (#0651)**

29. [Ref. 65101] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placements in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9617	
255 ESE Support Level 5	<u>(.9617)</u>	.0000

30. [Ref. 65102] ELL Committees for 14 students were not convened by October 1 (13 students) or within 30 school days prior to the student’s DEUSS anniversary date (1 student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency for 2 of the students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

101 Basic K-3	6.4995	
102 Basic 4-8	4.7652	
130 ESOL	<u>(11.2647)</u>	.0000

**Findings**

**Lake Alfred Elementary School (#0651)** (Continued)

31. [Ref. 65171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Physical Education but taught courses that required certification in Elementary Education and ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.6056	
130 ESOL	<u>(.6056)</u>	.0000

32. [Ref. 65172] One teacher was not properly certified and was not approved by the School Board to teach ELL students out of field in ESOL until October 22, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.0398	
130 ESOL	<u>(1.0398)</u>	.0000

33. [Ref. 65173] 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 vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members 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.

*(Finding Continues on Next Page)*

**Findings**

**Lake Alfred Elementary School (#0651)** (Continued)

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

101 Basic K-3	.4172	
254 ESE Support Level 4	(.4172)	.0000

34. [Ref. 65174] One teacher taught Language Arts 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 October 22, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5799	
130 ESOL	(.5799)	.0000
		<u>.0000</u>

**Fort Meade Middle/Senior High School (#0791)**

35. [Ref. 79104] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

36. [Ref. 79101] 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:

102 Basic 4-8	.8568	
130 ESOL	(.8568)	.0000

37. [Ref. 79102] 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 student’s on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Fort Meade Middle/Senior High School (#0791)** (Continued)

112 Grades 4-8 with ESE Services	.3336	
255 ESE Support Level 5	<u>(.3336)</u>	.0000

38. [Ref. 79103] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0312)</u>	<u>(.0312)</u>
		<u>(.0312)</u>

**Compass Middle Charter School (#0932)**

39. [Ref. 93271] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. Since the student was adjusted in Finding 40 (Ref. 93201), we present this disclosure finding with no proposed adjustment. .0000

40. [Ref. 93201] The *ELL Student Plans* for two ELL students were not prepared until February 7, 2020, which was after the October 2019 survey period. We propose the following adjustment:

102 Basic 4-8	.7500	
130 ESOL	<u>(.7500)</u>	<u>.0000</u>
		<u>.0000</u>

**Mulberry Senior High School (#1131)**

41. [Ref. 113106] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers and student sign-in and sign-out sheets. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

42. [Ref. 113172] One teacher was not properly certified and was not approved by the School Board to teach out of field until December 10, 2019, which was after the *(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Mulberry Senior High School (#1131)** (Continued)

October 2019 reporting survey period. The teacher was certified in Chemistry but taught a course that required certification in Biology. Since the student was adjusted in Finding No. 44 (Ref. 113104), we present this disclosure finding with no proposed adjustment. .0000

43. [Ref. 113101] 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	.5712	
130 ESOL	<u>(.5712)</u>	.0000

44. [Ref. 113102/04] Three ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placements in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We also noted that one of the student's IEP was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

<u>Ref. 113102</u>		
113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

<u>Ref. 113104</u>		
103 Basic 9-12	.1600	
113 Grades 9-12 with ESE Services	.9607	
255 ESE Support Level 5	<u>(1.1207)</u>	.0000

45. [Ref. 113103] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3200	
255 ESE Support Level 5	<u>(.3200)</u>	.0000

46. [Ref. 113105] The IEPs for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.0057	
113 Grades 9-12 with ESE Services	<u>(2.0057)</u>	.0000

**Findings**

**Mulberry Senior High School (#1131)** (Continued)

47. [Ref. 113107] The timecards for 23 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(4.0370)</u>	(4.0370)
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48. [Ref. 113108] We noted the following for three Career Education 9-12 students who participated in OJT:

- a. Timecards for two students were not signed by the student or the student’s employer for the October 2019 reporting survey period. In addition, the students’ timecards for the February 2020 reporting survey period were not available at the time or our examination and could not be subsequently located.
- b. One student’s timecard did not include the place of employment for the October 2019 reporting survey period and the timecard reported during the February 2020 reported survey period was not signed and dated by the student’s employer.

We propose the following adjustment:

300 Career Education 9-12	<u>(1.0624)</u>	(1.0624)
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49. [Ref. 113109] Timecards for three Career Education 9-12 students who participated in OJT were signed but not dated by the student or employer; consequently, the signatures did not attest to the accuracy of the hours and days reported as worked for the October 2019 reporting survey period. We also noted that the timecards for these three students were not available at the time or our examination and could not be subsequently located for the February 2020 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(1.4248)</u>	<u>(1.4248)</u>
		<u>(6.5242)</u>

**Spook Hill Elementary School (#1371)**

50. [Ref. 137103] Our examination disclosed that the School did not retain *Tardy Slips* to support the recorded attendance. SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance (Finding Continues on Next Page)*

**Findings**

**Spook Hill Elementary School (#1371)** (Continued)

*Recordkeeping System Handbook*, pages 6 through 11, provide that in all cases where a student is tardy or absent, the principal or principal’s designee shall ensure that documentary evidence be maintained on each individual student showing tardies. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

51. [Ref. 137102] One PK student was incorrectly reported for FEFP funding. The student was not an IDEA student and the student’s parents were not enrolled in a Teenage Parent Program. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)
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52. [Ref. 137171/72] Two teachers taught Language Arts classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field in ESOL. We also noted that the students’ parents were not notified of one of the teacher’s (Ref. 137172) out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 137171</u>		
101 Basic K-3	.2054	
130 ESOL	(.2054)	.0000

<u>Ref. 137172</u>		
101 Basic K-3	.2054	
130 ESOL	(.2054)	.0000

53. [Ref. 137173/74] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. 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 vacancy providing direct instructional services to students. Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members assigned  
*(Finding Continues on Next Page)*

**Findings**

**Spook Hill Elementary School (#1371)** (Continued)

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 adjustments:

<u>Ref. 137173</u>		
101 Basic K-3	.3700	
130 ESOL	<u>(.3700)</u>	.0000
<u>Ref. 137174</u>		
102 Basic 4-8	.7107	
130 ESOL	<u>(.7107)</u>	.0000
		<u>(.5000)</u>

**Roosevelt Academy (#1381)**

54. [Ref. 138171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math but taught a course that required certification in Business Education. We propose the following adjustment:

103 Basic 9-12	.1428	
300 Career Education 9-12	<u>(.1428)</u>	.0000
		<u>.0000</u>

**Oscar J. Pope Elementary School (#1521)**

55. [Ref. 152101] 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 (*Finding Continues on Next Page*)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Oscar J. Pope Elementary School (#1521)** (Continued)

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	.9406	
255 ESE Support Level 5	(.9406)	.0000

56. [Ref. 152102/03] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustments:

<u>Ref. 152102</u>		
101 Basic K-3	.4429	
130 ESOL	(.4429)	.0000

<u>Ref. 152103</u>		
101 Basic K-3	.4342	
130 ESOL	(.4342)	.0000

57. [Ref. 152171] One teacher taught Primary Language Arts and Basic subject area courses to an ELL student but was not properly certified to teach this student and was not approved by the School Board to teach out of field until October 22, 2019, which was after the October 2019 reporting survey period. We also noted that the teacher had earned none of the 120 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8684	
130 ESOL	(.8684)	.0000

58. [Ref. 152172] One teacher taught Language Arts 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 December 10, 2019, which was after the October 2019 reporting survey period. We also noted the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	3.0784	
130 ESOL	(3.0784)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Oscar J. Pope Elementary School (#1521) (Continued)**

59. [Ref. 152173] One teacher taught Language Arts 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. We propose the following adjustment:

102 Basic 4-8	2.6048	
130 ESOL	<u>(2.6048)</u>	<u>.0000</u>
		<u>.0000</u>

**Lake Wales Senior High School (#1721) Charter School**

60. [Ref. 172103] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers and student sign-in and sign-out sheets. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

61. [Ref. 172101] ELL Committees for two ELL students were not convened within 30 days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.5474	
130 ESOL	<u>(.5474)</u>	<u>.0000</u>

62. [Ref. 172102] An Educational Plan for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

**Findings**

**Lake Wales Senior High School (#1721) Charter School** (Continued)

63. [Ref. 172104] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the FTE General Instructions 2019-20, pages 1 and 2. Specifically, we noted that students’ schedules included 2 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up the 2 days. As a result, the District overreported the FTE for 1,576 students (11 students were in our Basic test, 11 students were in our Basic with ESE Services test of which 1 student is also cited in Finding 62 [Ref. 172102], and 12 students were in our ESOL test of which 2 students were also cited in Finding 61 [Ref. 172101]). Our recalculation of the FTE and hours of instruction disclosed that only 867.17 hours (or .9635 FTE) of the required 900 hours of instruction were provided for the 2019-20 school year. We also noted that the students were reported for 1,950 CMW of instruction; however, the School’s Bell Schedule supported 1,485 CMW of instruction. We propose the following adjustment:

103 Basic 9-12	(42.3771)	
113 Grades 9-12 with ESE Services	(9.8341)	
130 ESOL	(.6905)	
300 Career Education 9-12	<u>(4.6134)</u>	(57.5151)

64. [Ref. 172172] 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 full-time 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 vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers including substitute teachers, are staff members 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 *(Finding Continues on Next Page)*

**Findings**

**Lake Wales Senior High School (#1721) Charter School** (Continued)

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

103 Basic 9-12	.0833	
130 ESOL	<u>(.0833)</u>	.0000

65. [Ref. 172174] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in English or ESOL. In addition, the ELL students’ parents were not notified of the teacher’s out-of-field status in English. We also noted that the teacher 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:

103 Basic 9-12	1.6142	
130 ESOL	<u>(1.6142)</u>	.0000

(57.5151)

**Polk Virtual (Course Offerings) (#7006)**

66. [Ref. 700601] The FTE for three ESE virtual education students was incorrectly reported. School records did not demonstrate that the students had successfully completed the courses; consequently, the courses were not eligible for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(1.2088)</u>	<u>(1.2088)</u>
		<u>(1.2088)</u>

**Language and Literacy Academy For Learning (#8008) Charter School**

67. [Ref. 800872] One teacher did not hold a valid teaching certificate and was not otherwise qualified to teach. Since the students were adjusted in Finding 69 (Ref. 800802), we present this disclosure finding with no proposed adjustment.

.0000

**Findings**

**Language and Literacy Academy For Learning (#8008) Charter School** (Continued)

68. [Ref. 800801] The course records for two Basic students were incorrectly reported in Program No. 101 (Basic K-3) or Program No. 102 (Basic 4-8). The School's records included valid IEPs that supported each student's placement in ESE programs; 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	(.5278)	
102 Basic 4-8	(.5000)	
111 Grades K-3 with ESE Services	.5278	
112 Grades 4-8 with ESE Services	<u>.5000</u>	.0000

69. [Ref. 800802] Four students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.4999	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.4999)</u>	.0000

70. [Ref. 800871] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Athletic Coaching but taught courses that required certification in Physical Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2142	
103 Basic 9-12	.1964	
254 ESE Support Level 4	(.3570)	
255 ESE Support Level 5	<u>(.0536)</u>	.0000

71. [Ref. 800873] 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 vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff

*(Finding Continues on Next Page)*

**Findings**

**Language and Literacy Academy For Learning (#8008) Charter School** (Continued)

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

102 Basic 4-8	5.6507	
254 ESE Support Level 4	(5.1792)	
255 ESE Support Level 5	<u>(.4715)</u>	.0000

72. [Ref. 800874] One teacher was not properly certified and was not approved by the Charter School Board to teach out-of-field. The teacher held certification in Marketing but taught courses that required certification in Elementary Education, ESE, and Art. We also noted that the student’s parents were not notified of the teacher’s out-of-field status in Elementary Education and Art. We propose the following adjustment:

101 Basic K-3	.8358	
254 ESE Support Level 4	<u>(.8358)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net Adjustment** **(66.2157)**

## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that Polk County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation that includes *ELL Student Plans*, Educational Plans, and IEPs are retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs and these documents are maintained in the students' files; (5) schedules for students enrolled concurrently or intermittently in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (7) parents are timely notified of their child's ESOL placement; (8) student course schedules are fully funded only when students are provided the minimum required annual hours of instruction; (9) only virtual education courses that are successfully completed are reported for FEFP funding; (10) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; (11) out-of-field teachers earn college credit or in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (12) only PK students who are students with a disability under IDEA or whose parents are enrolled in a Teenage Parent Program are reported for FEFP funding.

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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Polk 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 Polk 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 Polk County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 124 schools other than charter schools, 30 charter schools, 3 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$494.5 million was provided through the FEFP to the District for the District-reported 106,781.57 unweighted FTE as recalibrated, which included 16,324.75 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*

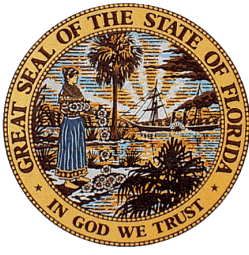
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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. Lakeland Senior High School	1 through 10
2. Southwest Middle School	11 through 16
3. Southwest Elementary School	17 through 19
4. Frank E. Brigham Academy	20 through 22
5. Westwood Middle School	23 through 28
6. Lake Alfred Elementary School	29 through 34
7. Fort Meade Middle/Senior High School	35 through 38
8. Compass Middle Charter School*	39 and 40
9. Mulberry Senior High School	41 through 49
10. Spook Hill Elementary School	50 through 53
11. Roosevelt Academy	54
12. Oscar J. Pope Elementary School	55 through 59
13. Lake Wales Senior High School *	60 through 65
14. Polk Virtual (Course Offerings)	66
15. Language and Literacy Academy for Learning*	67 through 72

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



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

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Polk 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 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**

In our opinion, the Polk County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses<sup>9</sup> 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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<sup>9</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

## 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 10, 2021

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Polk 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 (1,188) 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 (99,086) 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	55
IDEA – PK through Grade 12, Weighted	4,654
All Other FEFP Eligible Students	<u>94,377</u>
Total	<u>99,086</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.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 290 of the 99,086 students reported as being transported by the District.	19	(4)
In conjunction with our general tests of student transportation we identified certain issues related to 61 additional students.	<u>61</u>	<u>(47)</u>
Total	<u>80</u>	<u>(51)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Polk 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*.

### 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 2020<sup>10</sup> 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 the student ridership disclosed that 49,776 students were reported for an incorrect number of DIT. The students were reported for 90 DIT rather than 88 DIT in accordance with the District's instructional calendar. We propose the following adjustments:

#### **October 2019 Survey**

##### 90 Days in Term

Teenage Parents and Infants	(27)	
IDEA - PK through Grade 12, Weighted	(2,274)	
All Other FEFP Eligible Students	(47,475)	

##### 88 Days in Term

Teenage Parents and Infants	27	
IDEA - PK through Grade 12, Weighted	2,274	
All Other FEFP Eligible Students	<u>47,475</u>	0

**Students  
Transported  
Proposed Net  
Adjustments**

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<sup>10</sup> Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

2. [Ref. 52] Six students in our test were incorrectly reported in Teenage Parent and Infants ridership category. School records did not demonstrate that the students in Grades 8 through 11 were enrolled in the District’s Teenage Parent Program. We determined that the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

Teenage Parents and Infants	(4)	
All Other FEFP Eligible Students	4	

**February 2020 Survey**

90 Days in Term

Teenage Parents and Infants	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

3. [Ref. 53] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student’s assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

**October 2019 Survey**

88 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
----------------------------------	------------	-----

4. [Ref. 54] Ten students in our test were incorrectly reported in the IDEA - PK through 12, Weighted ridership category. The IEPs for nine students did not indicate the students met at least one of the five criteria required for reporting in a weighted ridership category and the IEP for the remaining student was not prepared until May 7, 2020, which was after the February 2020 reporting survey. We determined that nine students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	4	

**February 2020 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>5</u>	(1)

**Findings**

5. [Ref. 55] One student in our test was not marked as riding the bus during the October 2019 reporting survey period. We propose the following adjustment:

**October 2019 Survey**

88 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

6. [Ref. 56] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a Virtual Instruction Program which did not require transportation services. We propose the following adjustment:

**February 2020 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

7. [Ref. 57] Our general tests disclosed that three students were either not marked as riding the bus (two students) or were not listed on a bus driver’s report (one student) during the applicable reporting survey periods. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

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

**February 2020 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(3)
----------------------------------	-----	-----

8. [Ref. 58] Our general tests disclosed that seven PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Two students were enrolled in a Teenage Parent Program and should have been reported in the Teen Parent and Infants ridership category. The remaining five students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(4)	

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2020 Survey**

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	<u>(3)</u>	(5)

9. [Ref. 59] Our general tests disclosed that six PK students were incorrectly reported in the Non-FEFP Fundable PK through Grade 12 Students ridership category. District records evidenced that students were classified as students with disabilities under IDEA and the students' IEPs authorized weighted transportation services. Consequently, the students should have been reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

IDEA - PK through Grade 12, Weighted	5	
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**February 2020 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	<u>1</u>	6
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10. [Ref. 60] Our general tests of students utilizing the Universal Access Transportation Program (i.e., city buses) as a means of conveyance disclosed that 45 students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We noted for the New Beginnings High School the student participation form was not signed by the School's students or administration verifying receipt of the bus passes, and the pass type (i.e., weekly, 30-day, annual, etc.) was not indicated on the participation form in accordance with the DOE's guidance to the Districts titled *Technical Assistance Note: Guidance for School Districts and Charter Schools that Provide Transportation Passes to Students, No. 2015-02* dated December 14, 2015. We further noted that 2 of these students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

All Other FEFP Eligible Students	(15)	
----------------------------------	------	--

**February 2020 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(30)</u>	<u>(45)</u>
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**Proposed Net Adjustment**

**(51)**

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Polk County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported and documentation is maintained to support that reporting; (2) only students enrolled in the Teen Parent Program are reported in the Teen Parent and Infant ridership category and documentation is retained to support that reporting; (3) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP and transported on a school bus; (5) IEPs to support students' ridership eligibility under IDEA are retained in readily accessible files; (6) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible Program on at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (7) students enrolled full-time in a Virtual Instruction Program are not reported for State transportation funding; (8) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; and (9) documentation to support student ridership on city buses is maintained in accordance with DOE guidance.

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

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

### 1. Student Eligibility

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

### 2. Transportation in Polk County

For the fiscal year ended June 30, 2020, the District received \$24 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2019	591	49,776	3,415
February 2020	<u>597</u>	<u>49,310</u>	<u>3,445</u>
Totals	<u>1,188</u>	<u>99,086</u>	<u>6,860</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*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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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



**POLK COUNTY  
PUBLIC SCHOOLS**

## BOARD MEMBERS

**Sara Beth Wyatt**  
*Board Chairman*  
District 4

**Lisa Miller**  
*Board Vice-Chairman*  
District 7

**William Allen**  
District 1

**Lori Cunningham**  
District 2

**Sarah Fortney**  
District 3

**Key Fields**  
District 5

**Lynn Wilson**  
District 6

**C. Wesley Bridges, II**  
*General Counsel*

## ADMINISTRATION

**Frederick R. Heid**  
*Superintendent*

February 10, 2022

Sherrill F. Norman, CPA  
Auditor General  
State of Florida  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

We have reviewed the Preliminary and Tentative Report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the Polk County School District, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020.

After reviewing the preliminary and tentative audit report, the District concurs with all findings. The individual findings for Attendance Reporting, Teacher Certification, ESE, ESOL, Career Education On-the Job Training (OJT), Pre-K Student Reporting, and Virtual Courses have been reviewed by the appropriate Department leaders. On-going training efforts in these areas will be emphasized to avoid further findings in future audits. The District also concurs with the findings related to charter schools. The findings for these schools have been shared with the appropriate charter personnel and the District will provide guidance for on-going training in the areas of Teacher Certification, Attendance, Instructional Minutes, ESOL, and ESE reporting to avoid future audit findings.

In addition to the on-going comprehensive training efforts by District staff in the appropriate areas, the following responses will serve as the District corrective action plan:

**Attendance Reporting Finding 1, 17, 20, 35, 41, 50, 60 [Ref. 3111, 23101, 53102, 79104, 113106, 137103, 172103]:** All schools received corrective training on the need to maintain substitute rosters with proper signatures from substitutes for all teacher absences, not just during the survey windows. In addition, instructions for the retention of tardy slips/documentation is also emphasized in training documents. The Information Services Department will continue to hold yearly training sessions for FTE documentation as it relates to Attendance.

STUDENTS FIRST



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Bartow, FL 33830



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Bartow, FL 33831



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polkschoolsfl.com

**Teacher Certification Findings** 10, 15, 16, 18, 19, 22, 24, 25, 26, 27, 28, 31, 32, 33, 34, 39, 42, 52, 53, 54, 57, 58, 59, 64, 65, 67, 70, 71, 72 [Ref. 3171, 5171/72, 5173, 23171/72, 23173, 53171, 57171/75/76, 57172, 57173, 57174, 57177, 65171, 65172, 65173, 65174, 93271, 113172, 137171/72, 137173/74, 138171, 152171, 152172, 152173, 172172, 172174, 800872, 800871, 800873, 800874 ]: The Office of Certification will work closely with school sites to ensure teachers are properly certified for the assignments they are requested to fill, or if they are out-of-field that they are properly approved to teach out-of-field in a timely manner. In addition, they will work collaboratively with school-based administrators to ensure the parents of the students taught by the out-of-field teachers are notified of their out-of-field status with a properly dated Parent Notification letter. The Office will work closely with the ESOL department to monitor the completion of ESOL Plans of Study for teachers deemed out-of-field in this area. The Certification Office will work closely with the Human Resources Department to find qualified, certified teachers to fill open positions prior to Survey's 2 and 3 to eliminate the need for substitutes to provide direct instructional services to students.

**ESE Findings** 4, 5, 9, 11, 21, 29, 37, 44, 45, 46, 55, 62, 66, 68, 69 [Ref. 3103/05, 3104, 3110, 5101, 53101, 65101, 79102, 113102/04, 113103, 113105, 152101, 172102, 700601, 800801, 800802]: The ESE department will continue training with District and School-based staff to ensure that valid IEP and matching matrix of service paperwork are readily available in the correct filing places so that they can be located upon request. Additionally, detailed training on the correct coding for students being served in both traditional schools and the Hospital Homebound Program was provided and will be documented in writing for all District Staffing Specialists and school-based LEA Facilitators. Corrections to data not being completely coded caused the errors in not reporting ESE students in the correct FEFP program codes. Additional training on FTE error corrections will be provided to all District Staffing Specialists and school-based LEA Facilitators. The Information Services staff will work with the Virtual School administrators to ensure the proper coding of coursework and final grades for ESE students in our system so that course records will match with grades records for proper reporting of Virtual Education FTE.

**ESOL Findings** 2, 3, 12, 13, 14, 23, 30, 36, 40, 43, 56, 61 [Ref. 3101, 3102, 5102, 5103, 5104, 57101, 65102, 79101, 93201, 113101, 152102/03, 172101]: The ESOL Department will provide annual training for school-based staff with an emphasis on: compliance with ELL Committee meetings concerning continued ESOL placements beyond the 3 year anniversary of each student's DEUSS; the compliance of ELL Committee meetings within 30 days of the students' DEUSS anniversary date; the timely printing and maintaining of ELL Plans; and, the correct notification documentation for parents for student placement or continuation in the program



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**OJT Findings 6, 7, 8, 38, 47, 48, 49** [Ref. 3106, 3107, 3108, 79103, 113107, 113108, 113109]: The Workforce Education Department will work with school-based OJT instructors to ensure accurate timecards are kept by students, signed by students and supervisors with their company name clearly visible, and made available for review upon request. In addition, school administrators will be reminded of the need to match hours worked to OJT hours scheduled to ensure the proper participation is reported for FTE.

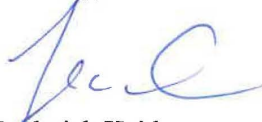
**PK Student Reporting Finding 51** [Ref. 137102]: Additional reviews of Pre-K student reporting will be conducted by the Information Services Department to ensure that only pre-K students in IDEA or Teen-Parent programs are reported for FTE.

**Instructional Calendar Finding 63** [Ref. 172104]: A thorough review of the Instructional Calendars of all Charter Schools was undertaken to ensure that they are complying with the provision of 180 school days or 900 Instructional Hours for secondary grade levels. Training was provided for the school administrators and master schedulers so that they understood the correlation of school days, class minutes weekly of instruction and their bell schedule. The same review of all public schools is undertaken each academic year prior to the start of the school year.

**Student Transportation Findings 2, 3, 4, 6, 8, 9** [Ref. 52/ 53/ 54/ 56/ 58/ 59] Transportation Reporting staff will receive additional training to ensure the reporting of student riders in the correct ridership category. Finding 1 [Ref. 51] will be addressed with a renewed commitment to careful review of the correct reporting of DIT for the instructional calendar. Findings 5, 7, 10 [Ref. 55, 57, 60] Transportation Reporting staff will receive additional training to ensure the correct monitoring of students in ridership during the survey period and the proper completion of documentation from the school-based personnel monitoring city bus ridership through the Universal Access Transportation Program.

We appreciate your review of our management procedures in FTE reporting and compliance.

Sincerely,



Frederick Heid  
Superintendent



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