

Report No. 2022-195
April 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**PASCO 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, Kurt S. Browning served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Allen Altman, Vice Chair from 11-19-19	1
Colleen Beaudoin, Chair from 11-19-19, Vice Chair through 11-18-19	2
Cynthia Armstrong	3
Alison Crumbley, Chair through 11-18-19	4
Megan Harding	5

The team leader was Mary Anne Pekkala, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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PASCO COUNTY DISTRICT SCHOOL BOARD
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PASCO COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
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 Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Pasco 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 English for Speakers of Other Languages (ESOL) strategies were not met for 42 of the 230 teachers in our test. Nineteen (8 percent) of the 230 teachers in our test taught at charter schools and 5 (12 percent) of the 42 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 48 of the 187 students in our ESE Support Levels 4 and 5 test and 29 of the 170 students in our Career Education 9-12 test. Twenty-four (13 percent) of the 187 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (4 percent) of the 48 students with exceptions attended charter schools. None of the 170 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 125 of the 374 students in our student transportation test, as well as exceptions for 525 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 86 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 14.7641 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 94.9636 (93.2290 applicable to District schools other than charter schools and 1.7346 applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 443 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 \$406,396 (negative 94.9636 times \$4,279.49), of which \$398,973 is applicable to District schools other than charter schools and \$7,423 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 Pasco 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 Pasco County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 87 schools other than charter schools, 10 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$345.2 million was provided through the FEFP to the District for the District-reported 76,214.29 unweighted FTE as recalibrated, which included 5,411.46 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of

class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$17.4 million for student transportation as part of the State funding through the FEFP.

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Pasco 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 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 Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12, the Pasco County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

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

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Tallahassee, Florida
April 5, 2022

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2020, the Pasco County District School Board (District) reported to the DOE 76,214.29 unweighted FTE as recalibrated, which included 5,411.46 unweighted FTE as recalibrated for charter schools, at 87 District schools other than charter schools, 10 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (100) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (27,099) 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 48 of the 187 students in our ESE Support Levels 4 and 5 test³ and 29 of the 170 students in our Career Education 9-12 test.⁴ Twenty-four (13 percent) of the 187 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (4 percent) of the 48 students with exceptions attended charter schools. None of the 170 students in our Career Education 9-12 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	99	19	21,311	226	9	57,325.2800	170.2990	28.5896
Basic with ESE Services	99	20	4,731	191	11	14,454.0900	150.1678	5.7343
ESOL	92	17	469	154	12	2,010.2500	102.5336	(20.0497)
ESE Support Levels 4 and 5	76	14	211	187	48	1,044.9100	145.9513	(24.6210)
Career Education 9-12	22	4	<u>377</u>	<u>170</u>	<u>29</u>	<u>1,379.7600</u>	<u>38.8832</u>	<u>(4.4173)</u>
All Programs	100	20	<u>27,099</u>	<u>928</u>	<u>109</u>	<u>76,214.2900</u>	<u>607.8349</u>	<u>(14.7641)</u>

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 6, 10, 11, 12, 13, 16, 23, 24, 27, 28, 32, 33, 38, 39, 40, 44, 45, 46, 47, 51, 52, 53, 57, 61, 62, 68, 74, and 75 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 17, 34, 64, 65, 66, 67, 82, and 83 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (761, of which 725 are applicable to District schools other than charter schools and 36 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 towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 42 of the 230 teachers in our test.⁵ Nineteen (8 percent) of the 230 teachers in our test taught at charter schools and 5 (12 percent) of the 42 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

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

⁵ For teachers, the material noncompliance is composed of Findings 4, 7, 8, 14, 18, 19, 20, 21, 25, 26, 29, 30, 35, 36, 41, 42, 48, 49, 55, 56, 58, 59, 60, 63, 69, 70, 72, 73, 76, 77, 81, and 84 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.0095	1.120	2.2506
102 Basic 4-8	14.5964	1.000	14.5964
103 Basic 9-12	9.0371	1.005	9.0823
111 Grades K-3 with ESE Services	9.6742	1.120	10.8351
112 Grades 4-8 with ESE Services	(3.1078)	1.000	(3.1078)
113 Grades 9-12 with ESE Services	(1.3421)	1.005	(1.3488)
130 ESOL	(17.1231)	1.181	(20.2224)
254 ESE Support Level 4	(17.2930)	3.637	(62.8946)
255 ESE Support Level 5	(6.7980)	5.587	(37.9804)
300 Career Education 9-12	(4.4173)	1.005	(4.4394)
Subtotal	(14.7641)		(93.2290)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.0604	1.120	2.3076
102 Basic 4-8	.6006	1.000	.6006
103 Basic 9-12	.2856	1.005	.2870
113 Grades 9-12 with ESE Services	.5100	1.005	.5126
130 ESOL	(2.9266)	1.181	(3.4563)
254 ESE Support Level 4	(.5000)	3.637	(1.8185)
255 ESE Support Level 5	(.0300)	5.587	(.1676)
Subtotal	.0000		(1.7346)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	4.0699	1.120	4.5582
102 Basic 4-8	15.1970	1.000	15.1970
103 Basic 9-12	9.3227	1.005	9.3693
111 Grades K-3 with ESE Services	9.6742	1.120	10.8351
112 Grades 4-8 with ESE Services	(3.1078)	1.000	(3.1078)
113 Grades 9-12 with ESE Services	(.8321)	1.005	(.8362)
130 ESOL	(20.0497)	1.181	(23.6787)
254 ESE Support Level 4	(17.7930)	3.637	(64.7131)
255 ESE Support Level 5	(6.8280)	5.587	(38.1480)
300 Career Education 9-12	(4.4173)	1.005	(4.4394)
Total	(14.7641)		(94.9636)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0102</u>	<u>#0113</u>	<u>#0122</u>	
101 Basic K-3	.....	.....	.8452	.8452
102 Basic 4-8	.2451	.....	.2273	.4724
103 Basic 9-12	.....	1.8355	.....	1.8355
111 Grades K-3 with ESE Services	.....	.....	4.0000	4.0000
112 Grades 4-8 with ESE Services	(.5000)	.....	.0002	(.4998)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.2451)	(1.8355)	(1.0725)	(3.1531)
254 ESE Support Level 4	.5000	.....	(1.5802)	(1.0802)
255 ESE Support Level 5	.....	(.2502)	(2.5000)	(2.7502)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(.2502)</u>	<u>(.0800)</u>	<u>(.3302)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0123</u>	<u>#0125</u>	<u>#0128</u>	<u>#0131</u>	
101	.8452	.....	5.2522	.....	.....	6.0974
102	.4724	1.6755	.....	.....	.....	2.1479
103	1.8355	2.4549	.....	.7216	.4540	5.4660
111	4.0000	.....	1.0000	.....	.....	5.0000
112	(.4998)	.....	(.9998)	.....	.....	(1.4996)
113	.0000	.2460	.....	.3586	1.8284	2.4330
130	(3.1531)	(4.1304)	(.8218)	(.3480)	(.4918)	(8.9451)
254	(1.0802)	.....	(4.4306)	(.4998)	(.9949)	(7.0055)
255	(2.7502)	(.5000)	.....	(.3736)	(.8335)	(4.4573)
300	<u>.0000</u>	<u>(.6307)</u>	<u>.....</u>	<u>.....</u>	<u>(.7705)</u>	<u>(1.4012)</u>
Total	<u>(.3302)</u>	<u>(.8847)</u>	<u>.0000</u>	<u>(.1412)</u>	<u>(.8083)</u>	<u>(2.1644)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0201</u>	<u>#0261</u>	<u>#0341</u>	<u>#0461</u>	
101	6.0974	3.4587	.....	(8.0010)	.....	1.5551
102	2.1479	.5918	3.7340	3.3408	2.4800	12.2945
103	5.4660	.....	.....	.....	.....	5.4660
111	5.0000	1.4230	.....	1.2512	.....	7.6742
112	(1.4996)	.....	(.4581)	.5000	.5000	(.9577)
113	2.4330	.....	.....	.....	.....	2.4330
130	(8.9451)	(1.9408)	(3.7340)	(.2847)	(.6732)	(15.5778)
254	(7.0055)	(2.1968)	.9582	(5.0573)	(.9916)	(14.2930)
255	(4.4573)	(1.3359)	(.5201)	.....	(1.3152)	(7.6285)
300	<u>(1.4012)</u>	.....	.....	.....	.....	<u>(1.4012)</u>
Total	<u>(2.1644)</u>	<u>.0000</u>	<u>(.0200)</u>	<u>(8.2510)</u>	<u>.0000</u>	<u>(10.4354)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0501</u>	<u>#0801</u>	<u>#4301*</u>	<u>#4326*</u>	
101	1.5551	.4544	.....	1.2300	.8304	4.0699
102	12.2945	.....	.....	.....	.5806	12.8751
103	5.4660	.....	.3332	.....	.2856	6.0848
111	7.6742	2.0000	.....	.....	.....	9.6742
112	(.9577)	.....	.....	.....	.....	(.9577)
113	2.4330	.....	.1695	.....	.....	2.6025
130	(15.5778)	(.4544)	(.3332)	(1.2300)	(1.6966)	(19.2920)
254	(14.2930)	(3.0000)	.....	.....	.....	(17.2930)
255	(7.6285)	1.0000	(.1695)	.....	.....	(6.7980)
300	<u>(1.4012)</u>	.....	<u>(2.6034)</u>	.....	.....	<u>(4.0046)</u>
Total	<u>(10.4354)</u>	<u>.0000</u>	<u>(2.6034)</u>	<u>.0000</u>	<u>.0000</u>	<u>(13.0388)</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>#4328*</u>	<u>#7004</u>	<u>#7006</u>	<u>#7071</u>	
101	4.0699	.....	.....	.....	.....	4.0699
102	12.8751	.0200	.0127	.8647	1.4245	15.1970
103	6.0848	.....	(.3629)	3.2676	.3332	9.3227
111	9.6742	.....	.....	.....	.....	9.6742
112	(.9577)	.....	(.2854)	(.8647)	(1.0000)	(3.1078)
113	2.6025	.5100	(.1496)	(3.7950)	.....	(.8321)
130	(19.2920)	.....	.....	.....	(.7577)	(20.0497)
254	(17.2930)	(.5000)	.....	.....	.....	(17.7930)
255	(6.7980)	(.0300)	.....	.....	.....	(6.8280)
300	<u>(4.0046)</u>	.....	.....	<u>(.4127)</u>	.....	<u>(4.4173)</u>
Total	<u>(13.0388)</u>	<u>.0000</u>	<u>(.7852)</u>	<u>(.9401)</u>	<u>.0000</u>	<u>(14.7641)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Pasco 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)**

Districtwide-Attendance Procedures

1. [Ref. 11303/12206/12304/12504/12803/13105/20105/26106/50103/80106/430101/432601/432803/707103] Our review of District attendance procedures disclosed that 14 of the 17 non-virtual schools tested did not always retain signed and dated manual documentation (i.e., source records prepared by the person in the classroom) when attendance was not recorded in Focus, the District's attendance Web-based student information system, by the teacher of record (14 schools), and 9 of those schools also did not timely record period-by-period attendance contrary to District attendance procedures for students in Grades 6-12 and State requirements for students in Grades 9-12. Since our review allowed us to determine that each of our test students was recorded in attendance at least 1 day of the reporting survey periods except as cited in Findings 6 (Ref. 11302), 12 (Ref. 12205), and 31 (Ref. 13101), we present this disclosure finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Raymond B. Stewart Middle School (#0102)

2. [Ref. 10201] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

3. [Ref. 10202] Two ESE students included in our Program No. 254 (ESE Support Level 4) test were incorrectly reported in Program No. 112 (Grades 4-8 with ESE Services) and not in accordance with the students' *Matrix of Services* forms. District personnel determined that the students' cost factors were not timely provided for data entry. We propose the following adjustment:

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

4. [Ref. 10271] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2451	
130 ESOL	<u>(.2451)</u>	.0000
		<u>.0000</u>

Anclote High School (#0113)

5. [Ref. 11301] ELL Committees were not convened for three ELL students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the ELL Committee convened for one of the students did not use the correct English language proficiency score results when considering the student's continued placement. We propose the following adjustment:

103 Basic 9-12	1.4978	
130 ESOL	<u>(1.4978)</u>	.0000

6. [Ref. 11302] One ESE student in the Hospital and Homebound Program was not provided any services during the February 2020 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2502)</u>	(.2502)
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Findings

Anclote High School (#0113) (Continued)

7. [Ref. 11370] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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	.0830	
130 ESOL	<u>(.0830)</u>	.0000

8. [Ref. 11371] One teacher taught a Basic subject area course to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2547	
130 ESOL	<u>(.2547)</u>	.0000
		<u>(.2502)</u>

Findings

Wiregrass Elementary School (#0122)

9. [Ref. 12201] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s initial ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8452	
130 ESOL	<u>(.8452)</u>	.0000

10. [Ref. 12202/04] Our review of School records for five ESE students disclosed that four students were not reported in accordance with the students’ *Matrix of Services* (Matrix) forms and the other student’s Matrix form was not reviewed when the student’s new IEP was prepared. We propose the following adjustments:

<u>Ref. 12202</u>		
111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	(2.0001)	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

<u>Ref. 12204</u>		
112 Grades 4-8 with ESE Services	(.4999)	
254 ESE Support Level 4	<u>.4999</u>	.0000

11. [Ref. 12203] A signed and dated *IEP Meeting Participants* page for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

12. [Ref. 12205] One ESE student in the Hospital and Homebound Program was not reported in accordance with the student’s *Matrix of Services* form during the October 2019 reporting survey period. In addition, the homebound teacher’s contact log for the February 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

254 ESE Support Level 4	(.0800)	
255 ESE Support Level 5	<u>.0000</u>	(.0800)

13. [Ref. 12207] The *Matrix of Services* form for one ESE student enrolled in the Hospital and Homebound Program was not reviewed when the student’s new IEPs were prepared. We noted that the student was scheduled for both homebound and
(Finding Continues on Next Page)

Findings

Wiregrass Elementary School (#0122) (Continued)

online instruction; however, the online instruction was not provided in a one-on-one instructional setting as specified in the student’s IEPs and 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	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

14. [Ref. 12270] 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. We propose the following adjustment:

102 Basic 4-8	.2273	
130 ESOL	<u>(.2273)</u>	.0000
		<u>(.0800)</u>

Cypress Creek High School (#0123)

15. [Ref. 12301] The English language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3248	
130 ESOL	<u>(.3248)</u>	.0000

16. [Ref. 12302] 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 both online instruction and homebound instruction; however, the online instruction was not provided in a one-on-one instructional setting and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). In addition, the student was incorrectly reported for three on-campus courses that were not part of the intended schedule identified on the student’s IEP. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2460	
255 ESE Support Level 5	<u>(.5000)</u>	(.2540)

17. [Ref. 12303] 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
(Finding Continues on Next Page)

Findings

Cypress Creek High School (#0123) (Continued)

subsequently located. In addition, one student’s training agreement and timecard for the October 2019 reporting survey period were not signed or dated by the student’s employer; consequently, we were unable to determine employment or that the employer verified the accuracy of the hours recorded. We propose the following adjustment:

300 Career Education 9-12	(.6307)	(.6307)
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18. [Ref. 12370/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Social Science but taught courses that required certification in Science (Ref. 12370), English (Ref. 12371), or Biology (Ref. 12372). We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 12370</u>		
102 Basic 4-8	.0812	
103 Basic 9-12	.4060	
130 ESOL	(.4872)	.0000

<u>Ref. 12371</u>		
102 Basic 4-8	.5852	
130 ESOL	(.5852)	.0000

<u>Ref. 12372</u>		
103 Basic 9-12	.8511	
130 ESOL	(.8511)	.0000

19. [Ref. 12373] The parents of ELL students taught by one out-of-field teacher were not properly notified of the teacher’s out-of-field status in English. We propose the following adjustment:

102 Basic 4-8	.0812	
103 Basic 9-12	.5684	
130 ESOL	(.6496)	.0000

20. [Ref. 12374] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.6294	
130 ESOL	(.6294)	.0000

Findings

Cypress Creek High School (#0123) (Continued)

21. [Ref. 12375] One teacher taught Language Arts to classes that included ELL students but was not properly certified or 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 the teacher’s out-of-field status.

District staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c), and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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 and did not hold the proper certification, we propose the following adjustment:

102 Basic 4-8	.6031	
130 ESOL	<u>(.6031)</u>	<u>.0000</u>
		<u>(.8847)</u>

Bexley Elementary School (#0125)

22. [Ref. 12501] An ELL Committee was not convened to consider the continued ESOL placement for one ELL student who met the criteria to exit the ESOL Program based on the scores received on the Spring 2019 *Assessing Comprehension and Communication in English State-to-State (ACCESS) for ELLs*. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bexley Elementary School (#0125) (Continued)

101 Basic K-3	.4109	
130 ESOL	<u>(.4109)</u>	.0000

23. [Ref. 12502] The *Matrix of Services* forms for two ESE students covering the October 2019 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

24. [Ref. 12503] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.9998)	
254 ESE Support Level 4	<u>.9998</u>	.0000

25. [Ref. 12570] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in PK/Primary Education but taught courses that also required certification in ESE and an Autism Spectrum Disorder Endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	4.4304	
254 ESE Support Level 4	<u>(4.4304)</u>	.0000

26. [Ref. 12571] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c), and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

(Finding Continues on Next Page)

Findings

Bexley Elementary School (#0125) (Continued)

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:

101 Basic K-3	.4109	
130 ESOL	<u>(.4109)</u>	<u>.0000</u>
		<u>.0000</u>

Wendell Krinn Technical High School (#0128)

27. [Ref. 12801] The *Matrix of Services* form for one ESE student covering the October 2019 reporting survey period was not available at the time of our examination and could not be subsequently located. In addition, the student was scheduled to attend school for 3 days per week during the February 2020 reporting survey period; however, the student was reported for FTE based on a 5 days per week schedule. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3586	
254 ESE Support Level 4	<u>(.4998)</u>	(.1412)

28. [Ref. 12802] The *Hospital Homebound Medical Report* form for one ESE student in the Hospital and Homebound Program was signed by an Advanced Registered Nurse Practitioner; however, the name of the licensed physician was not noted on the form. In addition, the student's FTE 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 to be provided both online instruction and homebound instruction; however, the online instruction was not provided in a one-on-one instructional setting and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.3736	
255 ESE Support Level 5	<u>(.3736)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Wendell Krinn Technical High School (#0128) (Continued)

29. [Ref. 12870] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Reading. We propose the following adjustment:

103 Basic 9-12	.1426	
130 ESOL	(.1426)	.0000

30. [Ref. 12871/72] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 12871</u>		
103 Basic 9-12	.0660	
130 ESOL	(.0660)	.0000

<u>Ref. 12872</u>		
103 Basic 9-12	.1394	
130 ESOL	(.1394)	.0000

(.1412)

Zephyrhills High School (#0131)

31. [Ref. 13101] School records did not demonstrate that one ELL student marked present for only one period in the middle of the day had signed in late or checked out early. Consequently, we were unable to determine that the student was in attendance during the February 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1715)	
130 ESOL	(.3284)	(.4999)

32. [Ref. 13102] The FTE for 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 to be provided both online instruction and homebound instruction; however, the online instruction was not provided in a one-on-one instructional setting and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3336	
255 ESE Support Level 5	(.3336)	.0000

Findings

Zephyrhills High School (#0131) (Continued)

33. [Ref. 13103] The IEPs for three ESE students were not accompanied by *Matrix of Services* (Matrix) forms and School records did not demonstrate that prior Matrix forms were reviewed when the IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.4948	
254 ESE Support Level 4	(.9949)	
255 ESE Support Level 5	(.4999)	.0000

34. [Ref. 13104] The records for three Career Education 9-12 students who participated in OJT disclosed that two students were reported for more work hours than were supported by the students' timecards. The timecard for the remaining student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.3084)	(.3084)
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35. [Ref. 13170] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1634	
130 ESOL	(.1634)	.0000

36. [Ref. 13171] 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 requiring a district-issued Aerospace certification. We also noted that the students' parents were not notified of the teacher's out-of-field status.

School staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

Findings

Zephyrhills High School (#0131) (Continued)

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 and did not hold the proper certification, we propose the following adjustment:

103 Basic 9-12	.4621	
300 Career Education 9-12	<u>(.4621)</u>	.0000
		<u>(.8083)</u>

Connerton Elementary School (#0201)

37. [Ref. 20101] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4128	
130 ESOL	<u>(.4128)</u>	.0000

38. [Ref. 20102/06] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustments:

<u>Ref. 20102</u>		
111 Grades K-3 with ESE Services	(1.0001)	
254 ESE Support Level 4	<u>1.0001</u>	.0000
<u>Ref.20206</u>		
111 Grades K-3 with ESE Services	(.5001)	
254 ESE Support Level 4	<u>.5001</u>	.0000

39. [Ref. 20103] *Matrix of Services* forms for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0001	
254 ESE Support Level 4	<u>(2.0001)</u>	.0000

Findings

Connerton Elementary School (#0201) (Continued)

40. [Ref. 20104] The *Matrix of Services* form for one ESE student in the October 2019 reporting survey period was not reviewed and updated when the student’s new IEP was prepared. In addition, the student’s FTE 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 to be provided both online instruction and homebound instruction; however, the online instruction was not provided in a one-on-one instructional setting and 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	.9231	
255 ESE Support Level 5	<u>(.9231)</u>	.0000

41. [Ref. 20170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in PK/Primary Education but taught courses that also required certification in ESE. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	2.1097	
254 ESE Support Level 4	(1.6969)	
255 ESE Support Level 5	<u>(.4128)</u>	.0000

42. [Ref. 20171/72] The parents of ELL students taught by two out-of-field teachers were not notified of the teachers’ out-of-field status in ESOL. We also noted that one teacher (Ref. 20172) had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 20171</u>		
102 Basic 4-8	.5918	
130 ESOL	<u>(.5918)</u>	.0000

<u>Ref. 20172</u>		
101 Basic K-3	.9362	
130 ESOL	<u>(.9362)</u>	<u>.0000</u>

.0000

Findings

Gulf Middle School (#0261)

43. [Ref. 26101] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school 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:

102 Basic 4-8	.8426	
130 ESOL	<u>(.8426)</u>	.0000

44. [Ref. 26102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5140	
254 ESE Support Level 4	<u>(.5140)</u>	.0000

45. [Ref. 26103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.9721)	
254 ESE Support Level 4	<u>.9721</u>	.0000

46. [Ref. 26104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5). The student's *Matrix of Services* form incorrectly included one special consideration point for which the student was not eligible. We recalculated the rating and determined that the student was eligible for reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

254 ESE Support Level 4	.5001	
255 ESE Support Level 5	<u>(.5001)</u>	.0000

47. [Ref. 26105] The homebound teacher's contact log for one ESE student was altered for the survey week and did not clearly document the student's anticipated schedule. The following week's log supported 3 hours of instructional time scheduled with the parent, and we noted that the student was not provided more than 3 hours of service during either the survey week or the following week. Accordingly, we propose the following adjustment:

255 ESE Support Level 5	<u>(.0200)</u>	(.0200)
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Findings

Gulf Middle School (#0261) (Continued)

48. [Ref. 26170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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	.3152	
130 ESOL	<u>(.3152)</u>	.0000

49. [Ref. 26171/72/73] Three teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 26171</u>		
102 Basic 4-8	.6850	
130 ESOL	<u>(.6850)</u>	.0000
 <u>Ref. 26172</u>		
102 Basic 4-8	.9456	
130 ESOL	<u>(.9456)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gulf Middle School (#0261) (Continued)

<u>Ref. 26173</u>		
102 Basic 4-8	.9456	
130 ESOL	(.9456)	.0000
		<u>(.0200)</u>

Schrader Elementary School (#0341)

50. [Ref. 34101] School records to evidence the students’ attendance for 17 students (students were not in our test) in the October 2019 reporting survey period were not available at the time of our examination and could not be subsequently located. Our review of attendance procedures disclosed that the School did not retain manual documentation (i.e., source records prepared by the person in the classroom) when attendance was not recorded in the District’s attendance Web-based student information system (Focus) by the teacher of record. One teacher was absent during the October 2019 survey period and attendance entries input by the Data Entry Operator were not supported by written documentation for the 17 students. We propose the following adjustment:

101 Basic K-3	(8.0010)	
111 Grades K-3 with ESE Services	(.4998)	(8.5008)

Follow-up to Management’s Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated that, “the district has reviewed the electronic Food and Nutrition Services lunch records for these 17 students pertaining to the time period, and has established that 16 of these students were in fact present on the school campus at some point during the 11 day attendance window, thereby offering adequate evidence of fulfilling survey attendance requirements, in lieu of signed and retained sub-attendance rosters.” As noted in the finding, School attendance records for 17 students were not available for our review. While Food and Nutrition Services lunch records may evidence the students’ presence on school campus, the records do not evidence attendance in the classroom. Accordingly, our finding stands as presented. Any resulting adjustment will need to be resolved by the Department of Education through an informal hearing conference.

51. [Ref. 34102] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed when the students’ IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5002	
254 ESE Support Level 4	(1.5002)	.0000

Findings

Schrader Elementary School (#0341) (Continued)

52. [Ref. 34103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0010	
254 ESE Support Level 4	<u>(.0010)</u>	.0000

53. [Ref. 34104] A *Matrix of Services* form for one ESE student during the February 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

54. [Ref. 34105] The IEP for one PK ESE student scheduled full-time daily ESE services; however, the student was reported for FTE based on a part-time schedule. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>.2498</u>	.2498
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55. [Ref. 34170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught courses that required certification in Elementary Education and ESE. 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	3.0561	
254 ESE Support Level 4	<u>(3.0561)</u>	.0000

56. [Ref. 34171] 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 requiring certification in Elementary Education or Math. We also noted that the students' parents were not notified of the teacher's out-of-field status.

School staff indicated that the teacher was hired as a long-term substitute for a teacher on leave; however, our review of the teacher's classroom placement indicated that the teacher was providing direct instructional services to students.

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

Findings

Schrader Elementary School (#0341) (Continued)

personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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 and did not hold the proper certification, we propose the following adjustment:

102 Basic 4-8	.2847	
130 ESOL	<u>(.2847)</u>	<u>.0000</u>
		<u>(8.2510)</u>

Thomas E. Weightman Middle School (#0461)

57. [Ref. 46101] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

58. [Ref. 46170] The parents of ESE students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Elementary Education. We propose the following adjustment:

102 Basic 4-8	1.8068	
254 ESE Support Level 4	(.4916)	
255 ESE Support Level 5	<u>(1.3152)</u>	<u>.0000</u>

59. [Ref. 46171/72] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Thomas E. Weightman Middle School (#0461) (Continued)

<u>Ref. 46171</u>		
102 Basic 4-8	.0790	
130 ESOL	<u>(.0790)</u>	.0000
<u>Ref. 46172</u>		
102 Basic 4-8	.4325	
130 ESOL	<u>(.4325)</u>	.0000

60. [Ref. 46173] One teacher taught a Middle/Junior Language Arts course to a class that included ELL students but was not approved by the School Board to teach out of field in 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	.1617	
130 ESOL	<u>(.1617)</u>	<u>.0000</u>
		<u>.0000</u>

Hudson Primary Academy (#0501)
(Formerly Northwest Elementary School)

61. [Ref. 50101] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

62. [Ref. 50102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed when the student’s new IEP was prepared. We propose the following adjustment:

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

63. [Ref. 50170] One teacher taught Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach these students out of field. We also noted that the student’s parents were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.4544	
130 ESOL	<u>(.4544)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Land O’ Lakes High School (#0801)

64. [Ref. 80101] Our review of the OJT records for four Career Education 9-12 students who participated in OJT disclosed that the students were reported for more work hours than were supported by the students’ timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.5974)</u>	(.5974)
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65. [Ref. 80102] The timecards for 11 Career Education 9-12 students who participated in OJT were either not signed and dated (1 student) or were not dated (10 students) by the students’ employers; consequently, the students’ work hours were not adequately supported. In addition, we noted that training agreements for two of the students 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>(1.8549)</u>	(1.8549)
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66. [Ref. 80103] Our review of the OJT records for one Career Education 9-12 student who participated in OJT disclosed that the student was not employed during the October 2019 reporting survey period and School records did not demonstrate that the student was otherwise engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.0738)</u>	(.0738)
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67. [Ref. 80104] The timecard for one Career Education 9-12 student who participated in OJT indicated the names of two separate employers on the same timecard. One employer signed the timecard; however, the date was altered. In addition, a training agreement for one of the noted employers was not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine which employer signed the timecard, or when, or whether the student’s recorded work hours were for more than one job. We propose the following adjustment:

300 Career Education 9-12	<u>(.0773)</u>	(.0773)
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68. [Ref. 80105] Instruction provided to one ESE student in the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 5). The student was scheduled for both online instruction and homebound instruction; however, the online instruction was not provided in a one-on-one instructional setting and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Land O’ Lakes High School (#0801) (Continued)

113 Grades 9-12 with ESE Services	.1695	
255 ESE Support Level 5	(.1695)	.0000

69. [Ref. 80170/71] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 80170</u>		
103 Basic 9-12	.1666	
130 ESOL	(.1666)	.0000

<u>Ref. 80171</u>		
103 Basic 9-12	.1666	
130 ESOL	(.1666)	.0000

(2.6034)

Dayspring Academy (#4301) Charter School

70. [Ref. 430170] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified and was not approved by the Charter School Board to teach these students out of field. 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:

101 Basic K-3	1.2300	
130 ESOL	(1.2300)	.0000

.0000

Classical Preparatory School (#4326) Charter School

71. [Ref. 432602] The course schedules for elementary students were incorrectly reported. The School’s daily instructional schedule supported 1,800 CMW and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,625 CMW to 1,675 CMW. We also noted overall differences for some secondary students ranging from 5 CMW to 25 CMW and period differences for some middle school students ranging from 5 CMW to 50 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s daily instructional schedule. Since most of the students were reported at only one school for the entire school year
(Finding Continues on Next Page)

Findings

Classical Preparatory School (#4326) Charter School (Continued)

and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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72. [Ref. 432670/71] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. District staff indicated that the teachers were hired as long-term substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), but were instead hired to fill open teacher vacancies 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 who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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. 432670</u>		
101 Basic K-3	.8304	
130 ESOL	<u>(.8304)</u>	.0000
<u>Ref. 432671</u>		
102 Basic 4-8	.5806	
130 ESOL	<u>(.5806)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Classical Preparatory School (#4326) Charter School (Continued)

73. [Ref. 432672] One teacher taught an English course to a class that included ELL students but was not properly certified and was not approved by the Charter School Board to teach these students out of field in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	<u>.0000</u>
		<u>.0000</u>

Pepin Academies of Pasco County (#4328) Charter School

74. [Ref. 432801] The *Matrix of Services* form for one ESE student in the Hospital and Homebound Program was prepared after the October 2019 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0100	
255 ESE Support Level 5	<u>(.0100)</u>	<u>.0000</u>

75. [Ref. 432802] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>

76. [Ref. 432870] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in ESE but taught a course that also required certification in English. In addition, the student's parents were not notified of the teacher's out-of-field status. School management indicated that the last information listed for the teacher was for the 2013-14 school year. We propose the following adjustment:

102 Basic 4-8	.0200	
255 ESE Support Level 5	<u>(.0200)</u>	<u>.0000</u>
		<u>.0000</u>

Pasco Eschool-Virtual Franchise (#7004)

77. [Ref. 700470] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since all the students were reported for Basic funding, we present this disclosure finding with no proposed adjustment.

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Findings

Pasco Eschool-Virtual Franchise (#7004) (Continued)

78. [Ref. 700401] School records did not demonstrate that all required personnel participated in the EP meeting for one ESE student as the general education teacher’s planning notes were not dated. We propose the following adjustment:

102 Basic 4-8	.0751	
112 Grades 4-8 with ESE Services	<u>(.0751)</u>	.0000

79. [Ref. 700402] One ESE student receiving part-time virtual instruction was incorrectly reported in Program No. 103 (Basic 9-12) for one virtual course. We propose the following adjustment:

103 Basic 9-12	(.0742)	
113 Grades 9-12 with ESE Services	<u>.0742</u>	.0000

80. [Ref. 700403] Nine virtual education students (four in our Basic test and five in our Basic with ESE Services test) were incorrectly reported for courses that were not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2019-20*. In addition, School records did not demonstrate that all required personnel participated in the EP meeting for one Gifted student as the general education teacher’s planning notes were not dated. We propose the following adjustment:

102 Basic 4-8	(.0624)	
103 Basic 9-12	(.2887)	
112 Grades 4-8 with ESE Services	(.2103)	
113 Grades 9-12 with ESE Services	<u>(.2238)</u>	<u>(.7852)</u>
		<u>(.7852)</u>

Follow-up to Management’s Response

In his written response, the Superintendent requested that, “the Auditor General consider the flexibility around school calendars afforded to districts under the guidance on the emergency orders Issued to mitigate the spread of COVID-19 which permitted districts to extend their calendars until June 30, 2020. Given the disruption to school function caused by this necessary action, students needed additional flexibility in selecting courses and options, and struggled (at times) to connect with school counselors and staff to request virtual courses.” Notwithstanding the extension of the school calendar through June 30, 2020, the courses noted in our finding were not scheduled and completed during the 180-day school year nor completed under the exceptions provided in the FTE General Instructions 2019-20. Accordingly, our finding stands as presented. Any additional flexibility in scheduling and completing classes in relation to the applicable survey periods will need to be resolved by the Department of Education through an informal hearing conference.

Findings

Pasco Virtual Instruction (Course Offerings) (#7006)

81. [Ref. 700670] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Hearing Impaired but taught a course that also required an American Sign Language Endorsement. In addition, the teacher taught out of field in the 2018-19 school year but had earned none of the six credits toward the Endorsement required by SBE Rule 6A-1.0503, FAC, and the teacher’s training timeline. Since all the students were reported for Basic funding, we present this disclosure finding with no proposed adjustment. .0000

82. [Ref. 700601] Ten virtual education students (five students were in our Basic test, two students were in our Basic with ESE Services test, and three students were in our Career Education 9-12 test) were incorrectly reported for courses that were not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2019-20*. We propose the following adjustment:

103 Basic 9-12	(.3841)	
113 Grades 9-12 with ESE Services	(.1433)	
300 Career Education 9-12	<u>(.2723)</u>	(.7997)

83. [Ref. 700602] The supporting documentation for two Career Education 9-12 students who participated in virtual OJT courses disclosed that each student had not completed sufficient work hours for one OJT course. We propose the following adjustment:

300 Career Education 9-12	<u>(.1404)</u>	(.1404)
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Follow-up to Management’s Response

In his written response, the Superintendent stated that, “while most of our students complied with the procedures for submitting alternative assignments, there were no clear guidelines or procedures established by any supervisory body to equate the number of assignments or content of those activities for timecards. Therefore, we request that this proposed adjustment be reconsidered in light of the extenuating circumstances presented by the pandemic.” To complete our audit testing, we considered the School’s procedures and other documents (i.e., the OJT - Business Cooperative Education and Digital Information Technology Overview, the OJT and Diversified Career Technology Overview, and the Questions and Answers document). The Superintendent correctly stated that most of the students complied with the procedures; however, the School’s records did not evidence that the two students mentioned in our finding worked the applicable number of (Follow-Up Continues on Next Page)

Findings

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

hours or submitted additional (alternative) assignments that were allowed by the Department of Education. Therefore, our finding stands as presented. Any resulting adjustment will need to be resolved by the Department of Education through an informal hearing conference.

84. [Ref. 700671/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Hearing Impaired but taught courses that also required an American Sign Language Endorsement. We propose the following adjustments:

<u>Ref. 700671</u>		
102 Basic 4-8	.2826	
103 Basic 9-12	2.0199	
112 Grades 4-8 with ESE Services	(.2826)	
113 Grades 9-12 with ESE Services	<u>(2.0199)</u>	.0000
<u>Ref. 700672</u>		
102 Basic 4-8	.5821	
103 Basic 9-12	1.6318	
112 Grades 4-8 with ESE Services	(.5821)	
113 Grades 9-12 with ESE Services	<u>(1.6318)</u>	.0000
		<u>(.9401)</u>

East Pasco Education Academy (#7071)

(Formerly James Irvin Education Center)

85. [Ref. 707101] A signed and dated *IEP Meeting Participants* page for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

86. [Ref. 707102] ELL Committees were not convened for two ELL students by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider their continued ESOL placements beyond 3 years of each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4245	
103 Basic 9-12	.3332	
130 ESOL	<u>(.7577)</u>	.0000
		<u>.0000</u>

Proposed Net Adjustment

(14.7641)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Pasco 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) 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 are maintained in the students' files; (3) the English language proficiency of students being considered for placement or for continuation of their ESOL placement 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; (4) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (5) IEP or EP meetings include documentation of the required participants and are maintained in the students' files; (6) students in the Hospital and Homebound Program are reported in the proper FEFP funding categories for the scheduled instructional time as supported by the students' IEPs, valid Physicians' statements, timely and properly completed *Matrix of Services* forms, and homebound teachers' contact logs are properly maintained; (7) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained with signed and dated training agreements in readily accessible files, or based on documented job searches; (8) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (9) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (10) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (11) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (12) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; and (13) out-of-field teachers earn in-service training points or the college credits required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply

with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 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

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

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 87 schools other than charter schools, 10 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$345.2 million was provided through the FEFP to the District for the District-reported 76,214.29 unweighted FTE as recalibrated, which included 5,411.46 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*

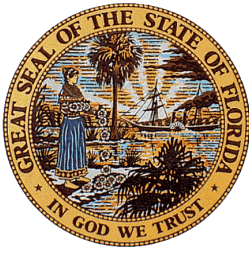
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>
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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>
Districtwide-Attendance Procedures	1
1. Raymond B. Stewart Middle School	2 through 4
2. Anclote High School	5 through 8
3. Wiregrass Elementary School	9 through 14
4. Cypress Creek High School	15 through 21
5. Bexley Elementary School	22 through 26
6. Wendell Krinn Technical High School	27 through 30
7. Zephyrhills High School	31 through 36
8. Connerton Elementary School	37 through 42
9. Gulf Middle School	43 through 49
10. Schrader Elementary School	50 through 56
11. Thomas E. Weightman Middle School	57 through 60
12. Hudson Primary Academy <i>(Formerly Northwest Elementary School)</i>	61 through 63
13. Land O' Lakes High School	64 through 69
14. Dayspring Academy*	70
15. Classical Preparatory School*	71 through 73
16. Pepin Academies of Pasco County*	74 through 76
17. Pasco Eschool-Virtual Franchise	77 through 80
18. Pasco Virtual Instruction (Course Offerings)	81 through 84
19. Pasco Virtual Instruction Program (District Provided)	NA
20. East Pasco Education Academy <i>(Formerly James Irvin Education Center)</i>	85 and 86

* Charter School



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 Student Transportation

We have examined the Pasco County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Pasco County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁶ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
April 5, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Pasco 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 the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2020. (See NOTE B.) The population of vehicles (1,025) 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 (73,474) 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	37
Hazardous Walking	3,086
IDEA – PK through Grade 12, Weighted	3,379
All Other FEFP Eligible Students	<u>66,972</u>
Total	<u>73,474</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 125 of 374 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 7, 11, and 12 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(1)		
Our tests included 374 of the 73,474 students reported as being transported by the District.	-	125	(94)
In conjunction with our general tests of student transportation we identified certain issues related to 525 additional students.	-	<u>525</u>	<u>(349)</u>
Total	<u>(1)</u>	<u>650</u>	<u>(443)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Pasco County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁸ 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] The number of buses in operation was overstated by one bus due to data entry errors, common identifiers, and coverage of open route groups by otherwise assigned buses. We propose the following adjustment:

February 2020 Survey

Number of Buses in Operation	<u>(1)</u>	
	<u>(1)</u>	0

2. [Ref. 52] Our general tests disclosed that 21 bus driver reports were not appropriately signed and dated by the bus drivers attesting to the accuracy of the ridership reported on the buses and 1 bus driver report was not available at the time of our examination and could not be subsequently located. Consequently, the reported ridership of 260 students (1 student was in our test) was not supported. We propose the following adjustments:

⁸ 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

October 2019 Survey

90 Days in Term

Hazardous Walking	(5)	
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	(46)	

February 2020 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
Hazardous Walking	(6)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(195)</u>	(260)

3. [Ref. 53] Our general review of the bus routes with assigned aides disclosed that 114 students (3 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category as the bus route sheets indicated that no aides had been assigned to the bus routes. We noted that 100 students were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 14 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(59)	
All Other FEFP Eligible Students	51	

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(55)	
All Other FEFP Eligible Students	<u>49</u>	(14)

4. [Ref. 54] Sufficient documentation was not maintained to support the reporting of 88 elementary school students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled Technical Assistance (*Finding Continues on Next Page*)

Findings

Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01, dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations and includes a DOE Hazardous Walking Site Review Checklist (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

While a site review checklist was available in some cases, it was completed prior to the above-noted law’s effective date of July 1, 2015; therefore, it did not include the revised criteria and procedures. An updated site review checklist for each hazardous location was not available at the time of our examination and could not be subsequently located. In addition, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, that a determination was made that the location met the criteria of a hazardous walking location, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that 15 of the 88 students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 73 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking	(45)
All Other FEFP Eligible Students	7

February 2020 Survey

90 Days in Term

Hazardous Walking	(43)	
All Other FEFP Eligible Students	<u>8</u>	(73)

5. [Ref. 55] Our general tests disclosed that 52 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were students with disabilities under IDEA or children of students enrolled in a Teen Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2019 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(27)	
 February 2020 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(25)</u>	(52)
 6. [Ref. 56] Our general tests disclosed that four students were enrolled in the Juvenile Detention Center during the survey membership periods; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:		
October 2019 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(3)	
 February 2020 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(4)
 7. [Ref. 57] Our general tests disclosed that 77 Grade 6 middle school students (2 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6. We determined that 75 of the 77 students were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 2 students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2019 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(49)	
All Other FEFP Eligible Students	47	
 February 2020 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(28)	
All Other FEFP Eligible Students	<u>28</u>	(2)
 8. [Ref. 58] Two PK students in our test were incorrectly reported for 72 and 90 DIT rather than for 54 and 36 DIT in accordance with the students' individual schedules. We propose the following adjustments:		

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2019 Survey

72 Days in Term

IDEA - PK through Grade 12, Weighted (1)

54 Days in Term

IDEA - PK through Grade 12, Weighted 1

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

36 Days in Term

IDEA - PK through Grade 12, Weighted 1 0

9. [Ref. 59] Our general tests disclosed that 12 PK students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6. We determined that 3 of the 12 students were eligible to be reported in the All Other FEFP Eligible Students ridership category, 2 students for 36 DIT, and 1 student for 90 DIT. The remaining 9 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking (6)

36 Days in Term

All Other FEFP Eligible Students 1

February 2020 Survey

90 Days in Term

Hazardous Walking (6)

All Other FEFP Eligible Students 1

36 Days in Term

All Other FEFP Eligible Students 1 (9)

10. [Ref. 60] Our general tests disclosed that seven students were transported home on special bus routes serving only after-school programs; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2019 Survey

90 Days in Term

Hazardous Walking	(5)	
All Other FEFP Eligible Students	(1)	

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(7)
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11. [Ref. 61] Fourteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2019 Survey

90 Days in Term

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

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	<u>9</u>	0

Follow-up to Management's Response

In his written response, the Superintendent provided that, "although the Transportation Service Form is a form that is accessible in the Portal to Exceptional Education Resources (PEER), it is not included in the Individual Education Plan (IEP)." Also, he provided that, "as with the matrix, the transportation service form is not created with the parent but created because of the IEP meeting. The IEP drives the services that are needed on the Transportation Form, just as with a matrix."

SBE Rule 6A-1.0451(5), FAC, states that, "for purposes of transportation, students with disabilities under Section 1011.68(5), Florida Statutes, shall be those students with disabilities for whom school bus transportation is impractical or unavailable for reasons related to the student's individual needs and circumstances. Such needs and circumstances shall be documented on the student's individual education plan. In addition, the Florida Department of Education guidance, 2015 Bureau of Exceptional Education and Student Services, Developing Quality Individual Educational Plans – A Guide for Instructional Personnel and Families, Transportation, pages 112-113, states that, "the (Follow-Up Continues on Next Page)"

Findings

IEP should include information describing the specific services to be received. The district may attach a separate form to document the criteria that have been met to determine the eligibility for weighted transportation funding.”

We reviewed the IEPs from the PEER system and were told that the Transportation Service Form was not saved as part of the IEP and could not be retrieved. As the reviewed IEPs did not indicate, and did not have attached forms documenting, that the 14 students met at least one of the five criteria required for reporting in a weighted ridership category, our finding stands as presented. Any resulting adjustment will need to be resolved by the Department of Education through an informal hearing conference.

12. [Ref. 62] Seventeen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(10)	
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February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(7)	(17)
----------------------------------	-----	------

13. [Ref. 63] Our general tests disclosed that five students were not listed on the supporting bus driver’s report. We propose the following adjustment:

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(5)	(5)
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Proposed Net Adjustment

(443)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Pasco County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) all bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained; (3) only students whose IEPs document at least one of the five criteria required for weighted classification are reported in the weighted ridership category, after verification that the noted criteria (i.e., an aide is assigned to and riding the assigned buses) was provided; (4) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location, grade-level eligibility, and distance from home to school prior to reporting the students in the Hazardous Walking ridership category; (5) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program or as a Program completer reported for State transportation funding; (6) only those students who are in membership and are documented as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding; and (7) 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 or more miles from their assigned schools.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Pasco 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 Pasco County

For the fiscal year ended June 30, 2020, the District received \$17.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	77	-	994
October 2019	475	36,777	2,386
February 2020	<u>473</u>	<u>36,697</u>	<u>2,444</u>
Totals	<u>1,025</u>	<u>73,474</u>	<u>5,824</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE¹



Pasco County Schools

Kurt S. Browning, Superintendent of Schools
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

April 5, 2022

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

Dear Ms. Norman,

The purpose of this letter is to respond to the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation attestation examination for the fiscal year ended June 30, 2020.

The District concurs with the following 83 findings related to Full-time Equivalent (FTE) Student Enrollment: No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 81, 82, 84, 85, 86. Attached is a summary and corrective action plan for each finding, which is provided by finding and reference number.

The District appeals Finding No. 50, 80, 83 that relate to Full-time Equivalent Student Enrollment:

Finding No. 50 (Ref. No. 34101) Schrader Elementary School:

Finding 50: From the Office for Technology and Information Services (OTIS) - While Pasco concurs with Finding No. 1 regarding maintenance and retention of source records pertaining to signed and dated sub attendance rosters, we respectfully disagree with this Finding No. 50. It should not be deduced that these 17 referenced students in membership were not present and not instructionally active at any point during the entire 11-day survey 2 reporting periods for 2019-20, simply because the direct sub-attendance source records were not retained or located by the school 0341.

Although the indirect electronic records maintained and entered into the student information system by the Data Entry Operator may not be sufficient evidence of attendance alone, the district has reviewed the electronic Food and Nutrition Services lunch records for these 17 students pertaining to the time period, and has established that 16 of these students were in fact present on the school campus at some point during the 11 day attendance window, thereby offering adequate evidence of fulfilling survey attendance requirements, in lieu of signed and retained sub-attendance rosters.

Below is a summary:

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¹ Management's response refers to attachments that are not included in this report but may be obtained from the District.

Reference finding #50 - FNS Lunch activity, 11-day Survey 2 2019-2020 Attendance Window

ASID No.	9/27/2019	9/30/2019	10/1/2019	10/2/2019	10/3/2019	10/4/2019	10/7/2019	10/8/2019	10/9/2019	10/10/2019	10/11/2019
18524	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
24746	YES	YES	YES	YES	YES	YES	YES	NO	NO	NO	NO
5691	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
30326	NO	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
47423	YES	YES	YES	YES	YES	YES	YES	YES	NO	YES	YES
80881	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO
82543	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
2049	YES	YES	YES	YES	YES	YES	NO	NO	NO	NO	YES
45653	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
80985	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
81668	YES	YES	YES	YES	YES	YES	NO	YES	YES	YES	NO
10501	YES	YES	YES	NO	YES	YES	YES	YES	YES	NO	NO
47377	YES	YES	YES	YES	YES	YES	YES	NO	YES	YES	YES
37514	NO	YES	NO	NO	YES	YES	NO	YES	YES	YES	YES
37517	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
38193	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	YES
38543	YES	YES	YES	YES	NO	NO	YES	NO	YES	NO	YES

For additional information, please see the detailed response in the OTIS attachment and 17 student lunch records.

Finding No. 80 (Ref. No. 700403) Pasco Eschool-Virtual Franchise:

In reviewing the records for ASID #1214 BS #01, the student registered to take the online course during the spring term but dropped it. If a student is later dropped and re-registers within 30 days, his/her prior gradebook data will repopulate into the new enrollment. The restoration of work is automatically managed by the Learning Management System (LMS) provided under our franchise agreement with FLVS, but the contact logs substantiate the timeline for the drop and re-enrollment (see attachment). The welcome call was completed within the school year, and while the LMS allows for early access by the student, the student completed the required contacts (welcome call, discussion-based assessments, final exam) within the timeframe of the school year. We are unable to block access prior to the completion of a welcome call, unfortunately.

In regards to the records for four other students (ASID #11830/EB 05, ASID #48679/EB 11, ASID #65425/EB 13, ASID #74963/BS 11) which show that the students completed their courses outside of the 180-day calendar previously adopted by the School Board for the 2019-2020 school year: we would petition to have the Auditor General consider the flexibility around school calendars afforded to districts under the guidance on the emergency orders Issued to mitigate the spread of COVID-19 which permitted districts to extend their calendars until June 30, 2020. Given the disruption to school function caused by this necessary action, students needed additional flexibility in selecting courses and options, and struggled (at times) to connect with school counselors and staff to request virtual courses. We would respectfully request that those courses completed under this flexibility be funded in their entirety.

In addition, the outcome of the audit has been shared with our District’s Office for Technology and Information Services, which has allowed them to consider making adjustments to procedures for reporting online enrollments and completions. Please find attached Pasco Eschool-Virtual Franchise’s letter and supporting documentation.

Finding No. 83 (Ref. No. 700602) Pasco Eschool-Virtual Franchise:

We respectfully suggest that the challenges presented by the closure of schools during COVID, coupled with the lack of clear procedures and guidance for students and teachers enrolled in Business Cooperative Education (BCE) and On-the-Job Training (OJT) courses left schools in the uncomfortable situation of trying to create and engage students in meaningful work to earn credit. While most of our students complied with the procedures for submitting alternative assignments, there were no clear guidelines or procedures established by any supervisory body to equate the number of assignments or content of those activities for timecards. Therefore, we request that this proposed adjustment be reconsidered in light of the extenuating circumstances presented by the pandemic.

Guidance documents contained in the K-12 Secondary Career and Technical Education (CTE) Supervisor's Google Drive referenced in the attached FLDOE Guidance (CTE for excerpts) are no longer available in its entirety. No written guidance regarding alternative assignments or how to manage missing timecards/hours was available.

Charter Schools: Findings No. 70-76 that relate to Charter Schools:

District and Charter school management concurs with the finding and their responses are attached. Please refer to the supporting schedules for:

Dayspring Academy
Classical Preparatory School
Pepin Academies of Pasco County

Student Transportation: The District concurs with findings No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 (as it relates to the 5 students reviewed in the October 2019 survey), 12, and 13 that relate to Student Transportation. Transportation management and staff have developed and implemented procedures that will lessen the chance of these type of issues occurring in the future.

The District appeals finding No. 11, which reported nine students' IEPs did not meet at least one of the five criteria required for reporting in a weighted ridership category. Although the Transportation Service Form is a form that is accessible in the Portal to Exceptional Education Resources (PEER), it is not included in the Individual Education Plan (IEP). The PEER portal is the state of Florida's system for IEP management. However, it does include the needed funding information. There are many instances when hand-written information is included, and appropriate due to the way in which PEER is designed. As with the matrix, the transportation service form is not created with the parent but created because of the IEP meeting. The IEP drives the services that are needed on the Transportation Form, just as with a matrix. Additionally, PEER creates a hardship for users due to the limitations of the platform. It is not always accessible to users due to technical difficulties, internet outages, etc. During these instances, users may have to use a manual form. The Florida Department of Education (DOE) is aware of the limitations and is in the process of a complete overhaul of its PEER platform. The state does allow flexibility in using fillable word documents and documents that can be printed and manually created. There has NOT been any guidance on not allowing hand-written information on ANY form, which includes the Transportation Form. This affects the following

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records: ASID 26763, 43168, 9638, 16764, 45345, 82454, 39333, 15868, 16674. Documentation is attached.

As part of the supporting documentation for the district's response, personally identifiable student information is being provided under the administrative use exceptions to FERPA and other applicable state educational records laws. Such information should not be considered a public record, and care must be taken not to re-disclose this information unless otherwise authorized by law.

We appreciate the opportunity to respond to these findings. The District looks forward to a dialogue with the Auditor General's Office and the Department of Education to resolve these issues.

Sincerely,



Kurt S. Browning
Superintendent of Schools

xc: Kevin Shibley, Assistant Superintendent for Administration
Carolyn McGriff, Director, Internal Audit

Attachments: Sent under separate cover