

**ORANGE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2021



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Dr. Barbara Jenkins served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Teresa Jacobs, Chair	Districtwide
Angie Gallo	1
Johanna Lopez	2
Linda Kobert	3
Pam Gould, Vice Chair	4
Vicki-Elaine Felder from 11-17-20	5
Kathleen "Kat" Gordon through 11-16-20	5
Dr. Karen Castor Dentel	6
Melissa Byrd	7

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

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

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ORANGE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ACCESS	Assessing Comprehension and Communication in English State-to-State
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Orange County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2021. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 36 of the 268 teachers in our test. Forty-one (15 percent) of the 268 teachers in our test taught at charter schools and 7 (19 percent) of the 36 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Who Attended Charter Schools	Percentage	With Exceptions	Who Attended Charter Schools	Percentage
Basic with ESE Services	166	38	23%	21	5	24%
ESOL	467	48	10%	117	15	13%
ESE Support Levels 4 and 5	145	2	1%	33	2	6%
Totals	<u>778</u>	<u>88</u>		<u>171</u>	<u>22</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 164 of the 503 students in our student transportation test as well as exceptions for 2,750 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 99 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 110.6471 (5.4369 applicable to District schools other than charter schools and 105.2102 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 178.6216 (58.6022 applicable to District schools other than charter schools and 120.0194 applicable to charter schools). Noncompliance related to student transportation resulted in 15 findings and a proposed net adjustment of negative 2,822 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, 2021, was \$4,319.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$771,554 (negative 178.6216 times \$4,319.49), of which \$253,131 is applicable to District schools other than charter schools and \$518,423 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 Orange County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Orange County.

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 220 schools¹ other than charter schools, 41 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$679.7 million was provided through the FEFP to the District for the District-reported 200,494.83 unweighted FTE as recalibrated, which included 15,989.19 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

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported to the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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

² FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$30.5 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Orange County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021. 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 2020-21* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, the Orange County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

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 weaknesses³ 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.

³ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5. 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.

Sherrill F. Norman, CPA
Tallahassee, Florida
January 3, 2023

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, 2021, the Orange County District School Board (District) reported to the DOE 200,494.83 unweighted FTE as recalibrated, which included 15,989.19 unweighted FTE as recalibrated for charter schools, at 220 District schools other than charter schools, 41 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (266) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (36,398) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 21 of the 166 students in our Basic with ESE Services test,⁴ 117 of the 467 students in our ESOL test,⁵ and 33 of the 145 students in our ESE Support Levels 4 and 5 test.⁶ Thirty-eight (23 percent) of the 166 students in our Basic with ESE Services test attended charter schools and 5 (24 percent) of the 21 students with exceptions attended charter schools. Forty-eight (10 percent) of the 467 students in our ESOL test attended charter schools and 15 (13 percent) of the 117 students with exceptions attended charter schools. Similarly, 2 (1 percent) of the 145 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (6 percent) of the 33 students with exceptions attended charter schools.

⁴ For Basic with ESE Services, the material noncompliance is composed of findings 5, 24, 28, 41, 47, 65, 81, 88, 92, and 96 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 1, 3, 4, 8, 9, 10, 11, 16, 17, 22, 26, 27, 28, 38, 42, 43, 44, 48, 49, 52, 53, 57, 58, 66, 71, 78, 89, 93, 94, 95 and 96 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 12, 15, 25, 34, 39, 40, 54, 56, 59, 62, 63, 64, 72, 73, 74, 75, 76, 79, and 80 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	258	20	27,310	240	21	143,090.9900	189.2852	27.5509
Basic with ESE Services	263	20	5,736	166	21	32,064.1000	137.9584	(9.7884)
ESOL	238	19	3,160	467	117	19,518.9500	286.3680	(90.0301)
ESE Support Levels 4 and 5	182	12	192	145	33	3,512.9100	119.1380	(12.2353)
Career Education 9-12	29	-	-	-	-	2,307.8800	.0000	(26.1442)
All Programs	266	20	<u>36,398</u>	<u>1,018</u>	<u>192</u>	<u>200,494.8300</u>	<u>732.7496</u>	<u>(110.6471)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,048, of which 924 are applicable to District schools other than charter schools and 124 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 36 of the 268 teachers in our test.⁷ Forty-one (15 percent) of the 268 teachers in our test taught at charter schools and 7 (19 percent) of the 36 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁷ For teachers, the material noncompliance is composed of Findings 2, 7, 13, 14, 18, 19, 20, 23, 33, 35, 36, 37, 45, 46, 50, 51, 55, 60, 67, 68, 69, 70, 82, 83, 84, 85, 86, 87, 90, 91, 97, 98, and 99 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	1.2704	1.124	1.4279
102 Basic 4-8	45.7136	1.000	45.7136
103 Basic 9-12	64.5956	1.012	65.3708
111 Grades K-3 with ESE Services	2.3329	1.124	2.6222
112 Grades 4-8 with ESE Services	.8997	1.000	.8997
113 Grades 9-12 with ESE Services	(6.4719)	1.012	(6.5496)
130 ESOL	(75.6817)	1.184	(89.6071)
254 ESE Support Level 4	(5.6100)	3.644	(20.4428)
255 ESE Support Level 5	(5.6543)	5.462	(30.8838)
300 Career Education 9-12	<u>(26.8312)</u>	1.012	<u>(27.1531)</u>
Subtotal	<u>(5.4369)</u>		<u>(58.6022)</u>
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	(67.6233)	1.124	(76.0086)
102 Basic 4-8	(19.1724)	1.000	(19.1724)
103 Basic 9-12	2.7670	1.012	2.8002
111 Grades K-3 with ESE Services	(3.1521)	1.124	(3.5430)
112 Grades 4-8 with ESE Services	(2.5029)	1.000	(2.5029)
113 Grades 9-12 with ESE Services	(.8941)	1.012	(.9048)
130 ESOL	(14.3484)	1.184	(16.9885)
254 ESE Support Level 4	(.5000)	3.644	(1.8220)
255 ESE Support Level 5	(.4710)	5.462	(2.5726)
300 Career Education 9-12	<u>.6870</u>	1.012	<u>.6952</u>
Subtotal	<u>(105.2102)</u>		<u>(120.0194)</u>
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	(66.3529)	1.124	(74.5807)
102 Basic 4-8	26.5412	1.000	26.5412
103 Basic 9-12	67.3626	1.012	68.1710
111 Grades K-3 with ESE Services	(.8192)	1.124	(.9208)
112 Grades 4-8 with ESE Services	(1.6032)	1.000	(1.6032)
113 Grades 9-12 with ESE Services	(7.3660)	1.012	(7.4544)
130 ESOL	(90.0301)	1.184	(106.5956)
254 ESE Support Level 4	(6.1100)	3.644	(22.2648)
255 ESE Support Level 5	(6.1253)	5.462	(33.4564)
300 Career Education 9-12	<u>(26.1442)</u>	1.012	<u>(26.4579)</u>
Total	<u>(110.6471)</u>		<u>(178.6216)</u>

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</u> ¹			<u>Balance Forward</u>
	<u>#0072*</u>	<u>#0089*</u>	<u>#0151</u>	
101 Basic K-3	.0259	.....	.....	.0259
102 Basic 4-8	.....	1.2272	14.7423	15.9695
103 Basic 9-12	.....	.0415	.....	.0415
111 Grades K-3 with ESE Services	.3980	.....	.....	.3980
112 Grades 4-8 with ESE Services	.4022	.....	.....	.4022
113 Grades 9-12 with ESE Services	.....	(.4396)	.....	(.4396)
130 ESOL	(.8261)	(2.0161)	(13.9565)	(16.7987)
254 ESE Support Level 4	.....	.....	(.7858)	(.7858)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	<u>.6870</u>	.....	<u>.6870</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.5000)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0245</u>	<u>#0282</u>	<u>#1002*</u>	<u>#1003*</u>	
101	.0259	.....	.....	.....	(67.6492)	(67.6233)
102	15.9695	20.5817	3.7024	.....	(21.7262)	18.5274
103	.0415	.....	.....	2.7255	.....	2.7670
111	.3980	.....	.....	.....	(4.0501)	(3.6521)
112	.4022	.4999	.....	.....	(2.9051)	(2.0030)
113	(.4396)	.....	.....	(.4545)	.....	(.8941)
130	(16.7987)	(20.0818)	(3.7024)	(1.8000)	(8.3796)	(50.7625)
254	(.7858)	.0002	.....	.....	.....	(.7856)
255	.0000	(1.0000)	.....	(.4710)	.....	(1.4710)
300	<u>.6870</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.6870</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(104.7102)</u>	<u>(105.2102)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1010*</u>	<u>#1012</u>	<u>#1411</u>	<u>#1632</u>	
101	(67.6233)	.....	.....	.....	.....	(67.6233)
102	18.5274	1.3266	.8112	.....	.....	20.6652
103	2.7670	.....	.....	3.4583	6.8043	13.0296
111	(3.6521)	.5000	.....	.....	.....	(3.1521)
112	(2.0030)	.....	.....	.....	.....	(2.0030)
113	(.8941)	.....	.....	(.2907)	(1.0598)	(2.2446)
130	(50.7625)	(1.3266)	(.8112)	(4.5844)	(4.4590)	(61.9437)
254	(.7856)	(.5000)	.....	(.6047)	.....	(1.8903)
255	(1.4710)	.....	.....	(1.1398)	.....	(2.6108)
300	<u>.6870</u>	<u>.....</u>	<u>.....</u>	<u>3.1613</u>	<u>(1.2855)</u>	<u>2.5628</u>
Total	<u>(105.2102)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(105.2102)</u>

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

*Charter School

Proposed Adjustments¹

<u>No.</u>	<u>Brought Forward</u>	<u>#1682</u>	<u>#1771</u>	<u>#1791</u>	<u>#1908</u>	<u>Balance Forward</u>
101	(67.6233)	.....	.....	.8204	.....	(66.8029)
102	20.6652	1.9707	.....	1.5426	.....	24.1785
103	13.0296	.....	.....	.....	15.8168	28.8464
111	(3.1521)	.....	.5000	.5000	.....	(2.1521)
112	(2.0030)	.7144	.....	.....	.....	(1.2886)
113	(2.2446)	.....	.....	.....	(2.0000)	(4.2446)
130	(61.9437)	(2.1851)	.....	(2.3630)	(12.3024)	(78.7942)
254	(1.8903)	.....	(.5000)	(.5000)	(1.8457)	(4.7360)
255	(2.6108)	(1.4999)	.....	.....	(.7288)	(4.8395)
300	<u>2.5628</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>2.5628</u>
Total	<u>(105.2102)</u>	<u>(.9999)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0601)</u>	<u>(107.2702)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Total</u>
		<u>#1941</u>	<u>#5711</u>	<u>#7001</u>	<u>#7006</u>	
101	(66.8029)	.....	.....	.4500	.....	(66.3529)
102	24.1785	1.6390	.....	(.2004)	.9241	26.5412
103	28.8464	.....	36.6011	.....	1.9151	67.3626
111	(2.1521)	1.3329	.....	.....	.....	(.8192)
112	(1.2886)	.....	.....	(.1000)	(.2146)	(1.6032)
113	(4.2446)	.....	(2.7352)	.....	(.3862)	(7.3660)
130	(78.7942)	(1.6390)	(4.7247)	(.4500)	(4.4222)	(90.0301)
254	(4.7360)	(1.3740)	.....	.....	.....	(6.1100)
255	(4.8395)	(.3518)	(.9340)	.....	.....	(6.1253)
300	<u>2.5628</u>	.....	<u>(28.7070)</u>	.....	.....	<u>(26.1442)</u>
Total	<u>(107.2702)</u>	<u>(.3929)</u>	<u>(.4998)</u>	<u>(.3004)</u>	<u>(2.1838)</u>	<u>(110.6471)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Orange County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2020-21* 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 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 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)**

Oakland Avenue Charter School (#0072)

1. [Ref. 7201] A portion of the course schedules for two students in our ESOL test were incorrectly reported in Program No. 130 (ESOL). The School’s records supported the students’ being IDEA students with valid IEPs; consequently, the students’ entire schedules should have been reported in Program No. 111 (Grades K-3 with ESE Services) or Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.3980	
112 Grades 4-8 with ESE Services	.4022	
130 ESOL	<u>(.8002)</u>	.0000

2. [Ref. 7271] 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 PK/Primary Education but taught a course that required certification in Elementary Education. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.0259	
130 ESOL	<u>(.0259)</u>	.0000
		<u>.0000</u>

Findings

Orlando Science Middle/High Charter School (#0089)

3. [Ref. 8901] One student in our ESOL test was incorrectly reported. The student withdrew from school on August 20, 2020, prior to the October 2020 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.1399)	
130 ESOL	<u>(.3601)</u>	(.5000)

4. [Ref. 8902] School records did not adequately document that the ELL Committees for two ELL students were convened by October 1 (one student) or within 30 school days (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS in accordance with SBE Rule 6A-6.09022(5), FAC. We also noted that one of these student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS. In addition, the student's course schedule included a Career Education course that was incorrectly reported in Program No. 103 (Basic 9-12) instead of Program No. 300 (Career Education 9-12). We propose the following adjustment:

102 Basic 4-8	.7148	
103 Basic 9-12	.1465	
130 ESOL	(1.0037)	
300 Career Education 9-12	<u>.1424</u>	.0000

5. [Ref. 8903] An EP that supported one ESE student's placement in the Gifted Program during the October 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3770	
113 Grades 9-12 with ESE Services	(.4396)	
300 Career Education 9-12	<u>.0626</u>	.0000

6. [Ref. 8904] The course schedules for three students in our Basic test included Career Education courses that were incorrectly reported in Program No. 103 (Basic 9-12) instead of in Program No. 300 (Career Education 9-12). We propose the following adjustment:

103 Basic 9-12	(.4820)	
300 Career Education 9-12	<u>.4820</u>	.0000

Findings

Orlando Science Middle/High Charter School (#0089) (Continued)

7. [Ref. 8971/73] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 8971</u>			
102 Basic 4-8	.3228		
130 ESOL	<u>(.3228)</u>		.0000
<u>Ref. 8973</u>			
102 Basic 4-8	.3295		
130 ESOL	<u>(.3295)</u>		<u>.0000</u>
			<u>(.5000)</u>

Memorial Middle School (#0151)

8. [Ref. 15101] The English language proficiency of two ELL students was not assessed 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 also noted that an ELL Committee for one of these students was not convened timely to the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.0710		
130 ESOL	<u>(1.0710)</u>		.0000

Follow-Up to Management’s Response

In her written response, the Superintendent acknowledged certain ESOL related findings and indicated that such findings would be appealed to the DOE, including alternative documentation. The District did not provide the alternative documentation for our review; however, the corrective actions provided by the Superintendent demonstrate appropriate actions for our recommendations. Upon appeal, the final resolution of the proposed adjustment will rest with the DOE. Accordingly, our ESOL findings (Finding Nos. 8, 16, 22, 43, 48, 57, 58, 71, and 78) stand as presented.

9. [Ref. 15102] Three ELL students met the criteria to exit the ESOL Program based on scores received on the Spring 2020 ACCESS for ELLs 2.0 assessments and the students’ ELL Committees did not timely convene to consider the students’ continued ESOL placements. Consequently, the students’ continued ESOL placements were not adequately supported. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Memorial Middle School (#0151) (Continued)

102 Basic 4-8	1.9992	
130 ESOL	<u>(1.9992)</u>	.0000

10. [Ref. 15103/06] ELL Committees were not convened for three ELL students by October 1 (two students) or within 30 school days (one student) prior to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, two of the students' (Ref. 15103) *ELL Student Plans* were not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

<u>Ref. 15103</u>		
102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000

<u>Ref. 15106</u>		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	.0000

11. [Ref. 15104] The *ELL Student Plan* for one ELL student was dated October 16, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	.0000

12. [Ref. 15105] The *IEP Meeting Participants* page for one ESE student was not signed or dated by those who participated in the IEP development. We propose the following adjustment:

102 Basic 4-8	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

13. [Ref. 15171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Reading and ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	9.6725	
130 ESOL	<u>(9.6725)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Memorial Middle School (#0151) (Continued)

14. [Ref. 15172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Physical Education but taught courses that required certification in Elementary Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2856	
254 ESE Support Level 4	<u>(.2856)</u>	.0000
		<u>.0000</u>

Freedom Middle School (#0245)

15. [Ref. 24501/02] Two ESE students were not reported correctly in accordance with the students' *Matrix of Services* forms. In addition, a valid IEP for one student (Ref. 24502) covering the October 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

<u>Ref. 24501</u>		
112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
 <u>Ref. 24502</u>		
102 Basic 4-8	.4999	
112 Grades 4-8 with ESE Services	(.5001)	
254 ESE Support Level 4	<u>.0002</u>	.0000

16. [Ref. 24503/04/05] ELL Committees were not convened for six ELL students by October 1 (one student) or within 30 school days (five students) 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 English language proficiency of one of the students (Ref. 24504) was not assessed within 30 school days prior to the student's DEUSS. We further noted that two of these students (Ref. 24505) met the criteria to exit the ESOL Program based on the scores received on the *Spring 2020 ACCESS for ELLs 2.0* assessments. We propose the following adjustments:

<u>Ref. 24503</u>		
102 Basic 4-8	1.3016	
130 ESOL	<u>(1.3016)</u>	.0000
 <u>Ref. 24504</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Freedom Middle School (#0245) (Continued)

<u>Ref. 24505</u>		
102 Basic 4-8	1.7854	
130 ESOL	<u>(1.7854)</u>	.0000

17. [Ref. 24506] The letter notifying parents of one ELL student’s ESOL placement was not dated; consequently, we were unable to determine if the parents were timely notified. We propose the following adjustment:

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

18. [Ref. 24571] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	1.3671	
130 ESOL	<u>(1.3671)</u>	.0000

19. [Ref. 24572/74] Two teachers taught Middle/Junior Intensive Reading to classes that included ELL students but were not properly certified and were not approved by the School Board to teach these students out of field. We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 24572</u>		
102 Basic 4-8	1.7986	
130 ESOL	<u>(1.7986)</u>	.0000

<u>Ref. 24574</u>		
102 Basic 4-8	3.5666	
130 ESOL	<u>(3.5666)</u>	.0000

20. [Ref. 24573] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	8.4057	
130 ESOL	<u>(8.4057)</u>	<u>.0000</u>

.0000

Findings

Apopka Middle School (#0282)

21. [Ref. 28202] Our examination of the School’s attendance records disclosed that the School did not retain student tardy documentation or reports from the School’s Hero system, a platform for tracking student tardies, or upload this information in Skyward. SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 11, provide that in all cases where a student is tardy or absent, the principal or principal’s designee shall ensure that documentary evidence be maintained on each individual student. Since we were able to verify that our test students were in attendance at least 1 day of the applicable reporting survey periods, we present this disclosure finding with no proposed adjustment.

.0000

22. [Ref. 28201] Two ELL students met the criteria to exit the ESOL Program based on scores received on the *Spring 2020 ACCESS for ELLs 2.0* assessments; however, ELL Committees were not convened to consider the students’ continued ESOL placements. We propose the following adjustment:

102 Basic 4-8	1.1424	
130 ESOL	<u>(1.1424)</u>	.0000

23 [Ref. 28271] One teacher taught a Middle/Junior Language Arts course that included ELL students 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 students’ parents were not notified of the teacher’s out-of-field status in ESOL and the teacher had earned only 60 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.5600	
130 ESOL	<u>(2.5600)</u>	<u>.0000</u>

.0000

Econ River High Charter School (#1002)

24. [Ref. 100201] A valid EP for the February 2021 reporting survey period for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4545	
113 Grades 9-12 with ESE Services	<u>(.4545)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Econ River High Charter School (#1002) (Continued)

25. [Ref. 100202] One 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 exited the program on January 6, 2021. We propose the following

103 Basic 9-12	.4710	
255 ESE Support Level 5	(.4710)	.0000

26. [Ref. 100203] ELL Committees were not convened for four 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, two of these students’ English language proficiency was not assessed within 30 school days prior to the students’ DEUSS. We propose the following adjustment:

103 Basic 9-12	1.4000	
130 ESOL	<u>(1.4000)</u>	.0000

27. [Ref. 100204] The *ELL Student Plan* for one ELL student was dated February 12, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>

.0000

Lucious and Emma Nixon Academy Charter School (#1003)

28. [Ref. 100301] Our examination of the school’s attendance records disclosed that teachers did not submit attendance in the District’s Management System (Skyward) and manual attendance records signed and dated by the teachers were not maintained in accordance with the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* attesting to the attendance of 122 students (7 students in our Basic test, 3 students in our Basic with ESE Services test, and 5 students in our ESOL test) reported in the October 2020 and February 2021 reporting survey periods. We propose the following adjustment:

101 Basic K-3	(67.6492)	
102 Basic 4-8	(21.7262)	
111 Grades K-3 with ESE Services	(4.0501)	
112 Grades 4-8 with ESE Services	(2.9051)	
130 ESOL	<u>(8.3796)</u>	(104.7102)

Findings

Lucious And Emma Nixon Academy Charter School (#1003) (Continued)

Follow-Up to Management’s Response

In her written response, the Superintendent stated that, “during the 20-21 school year, with the continuance of COVID 19, the attendance procedures were adjusted to capture students in-person as well as remote learners.” The Superintendent further stated that “the teachers entered daily attendance into an alternative attendance recording system and that daily attendance was subsequently entered into the district’s SIS.” The point of our finding is that the teachers did not submit attendance into Skyward, rather the attendance clerk did, and the manual attendance records that would validate this attendance process were not maintained and provided for our review. Accordingly, our Finding stands.

29. [Ref. 100302] The instructional schedules for two ESE students were not reported in their entirety. The students’ IEPs scheduled Speech or Language Therapy services; however, the services were not reported in the students’ instructional schedules. We also noted that the IEP for one of the students lacked one of the two required professional signatures. Since the students were proposed for adjustment in Finding 28 (Ref. 100301), we present this disclosure finding with no proposed adjustment. .0000

30. [Ref. 100303] 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. Since the student was proposed for adjustment in Finding 28 (Ref. 100301), we present this disclosure finding with no proposed adjustment. .0000

31. [Ref. 100304] The English language proficiency of one ELL student was not assessed and an ELL Committee did not convene by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, a written parental notification of the student’s ESOL placement was not available at the time of our examination and could not be subsequently located. Since the student was proposed for adjustment in Finding 28 (Ref. 100301), we present this disclosure finding with no proposed adjustment. .0000

32. [Ref. 100305] The *ELL Student Plan* for one ELL student was dated February 9, 2021, which was after the October 2020 reporting survey period. Since the student was proposed for adjustment in Finding 28 (Ref. 100301), we present this disclosure finding with no proposed adjustment. .0000

(104.7102)

Findings

Renaissance Charter School At Crown Point (#1010)

33. [Ref. 101073] Our testing of teacher qualifications disclosed that one individual in our test did not hold a valid Florida teaching certificate. The individual was coded as a co-teacher and primary teacher and, as such, required certification in the subject area.

Discussion with the School’s Administrators and review of the employment letter disclosed that the individual was hired as an Elementary/Middle School (MS) Daily Substitute on-call employee with no regular schedule. In addition, we were informed that the substitute teacher was hired as non-instructional staff and filled in throughout the school year when the primary teacher was absent. We were also informed that this coding was needed to avoid an FTE error when there was more than one staff member inside the section.

Notwithstanding, this substitute teacher was coded in Skyward as a co-teacher and primary teacher and did not have the required proper certification. Since the student was proposed for adjustment in Finding 34 (Ref. 101001), we present this disclosure finding with no proposed adjustment.

.0000

34. [Ref. 101001] One ESE student was not reported correctly in accordance with the student’s Matrix of Services form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

35. [Ref. 101071] One teacher taught Language Arts courses that included an ELL student but was not approved by the Charter School Board to teach out of field until February 3, 2021, which was after the October 2020 reporting survey period. We also noted the student’s parents were not notified of the teacher’s out-of-field status in ESOL until January 8, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2302	
130 ESOL	<u>(.2302)</u>	.0000

36. [Ref. 101072] Our testing of teacher qualifications disclosed that one individual in our test did not hold a valid Florida teaching certificate. The individual was coded as a co-teacher and primary teacher and, as such, required certification in the subject area.

Findings

Renaissance Charter School At Crown Point (#1010) (Continued)

Discussion with the School’s Administrators and review of the employment letter disclosed that the individual was hired as an Elementary Daily Substitute on-call employee with no regular schedule. In addition, we were informed that the teacher was hired as non-instructional staff and filled in throughout the school year when the primary teacher was absent. We were also informed that this coding was needed to avoid an FTE error when there was more than one staff member inside the section.

Notwithstanding, this substitute teacher was coded in Skyward as a co-teacher and primary teacher and did not have the required proper certification. We propose the following adjustment:

102 Basic 4-8	.8088	
130 ESOL	<u>(.8088)</u>	.0000

37. [Ref. 101074] 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 English and ESOL but taught a course that required certification in Math. We also noted that the ELL students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2876	
130 ESOL	<u>(.2876)</u>	<u>.0000</u>
		<u>.0000</u>

Castleview Elementary School (#1012)

38. [Ref. 101201] One ELL student was scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments and scored Level 3 and 4 on the *I-Ready* tests; however, an ELL Committee was not convened to consider the continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8112	
130 ESOL	<u>(.8112)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Winter Park High School (#1411)

39. [Ref. 141101] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program on September 26, 2019, which was prior to the 2020-21 school year. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.6400	
255 ESE Support Level 5	<u>(.6400)</u>	.0000

40. [Ref. 141102] One ESE student was not reported correctly in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

41. [Ref. 141103] The *EP Meeting Participants* page for one ESE student in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.9307	
113 Grades 9-12 with ESE Services	<u>(.9307)</u>	.0000

42. [Ref. 141104] The English language proficiency of one ELL student was not assessed and an ELL Committee did not convene by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.6220	
130 ESOL	<u>(.6220)</u>	.0000

43. [Ref. 141105/06] Seven students were scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments; however, ELL Committees were either not timely convened (six students) or did not include two of the five required criteria (one student) (Ref. 141105) to consider the students' continued ESOL placements. We also noted that Career Education courses for two of these students were incorrectly reported in Program No. 103 (Basic 9-12) instead of in Program No. 300 (Career Education 9-12). We propose the following adjustments:

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Winter Park High School (#1411) (Continued)

<u>Ref. 141105</u>		
103 Basic 9-12	.9996	
130 ESOL	(1.1424)	
<u>Ref. 141105</u>		
103 Basic 9-12	.9996	
130 ESOL	(1.1424)	
300 Career Education 9-12	<u>.1428</u>	.0000
<u>Ref. 141106</u>		
103 Basic 9-12	1.5512	
130 ESOL	(1.8368)	
300 Career Education 9-12	<u>.2856</u>	.0000

44. [Ref. 141107] Career Education courses for 18 students (7 students were in our Basic test and 11 students were in our ESOL test) were incorrectly reported in Program No. 103 (Basic 9-12) instead of in Program No. 300 (Career Education 9-12). We propose the following adjustment:

103 Basic 9-12	(2.7329)	
300 Career Education 9-12	<u>2.7329</u>	.0000

45. [Ref. 141171] One teacher did not hold a valid Florida teaching certificate until October 22, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.1045	
254 ESE Support Level 4	<u>(1.1045)</u>	.0000

46. [Ref. 141172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades (5-9) Math but taught a course that required certification in Math (Grades 6-12). We also noted the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.9832	
130 ESOL	<u>(.9832)</u>	.0000
		<u>.0000</u>

Findings

Olympia High School (#1632)

47. [Ref. 163201] The EPs for three ESE students in the Gifted Program during the October 2020 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.0598	
113 Grades 9-12 with ESE Services	<u>(1.0598)</u>	.0000

48. [Ref. 163202] ELL Committees were not convened for seven ELL students to consider the students' continued ESOL placements. In addition, five of the students scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments, meeting the requirement for exit from the ESOL Program and three of the students, including one of the five students who had scored English language proficient, were beyond 3 years from each student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	3.3978	
130 ESOL	<u>(3.3978)</u>	.0000

49. [Ref. 163203] ELL Committees for two students were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS anniversary date. We also noted that written parental notification of the students' placements in the ESOL program were not available at the time of our examination and could not be subsequently located. In addition, one of the students was scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments meeting the requirement to exit the ESOL Program and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000

50. [Ref. 163271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught a course that required certification in Business Education. We also noted the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.2855	
300 Career Education 9-12	<u>(1.2855)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Olympia High School (#1632) (Continued)

51. [Ref. 163272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Specific Learning Disabilities and Elementary Education but taught a course that required certification in Math. We also noted the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4900	
130 ESOL	<u>(.4900)</u>	<u>.0000</u>
		<u>.0000</u>

Odyssey Middle School (#1682)

52. [Ref. 168201] A portion of the course schedules for two ESE students (one student in our Basic test and one student in our ESOL test) was incorrectly reported in Program No. 102 (Basic 4-8) or Program No. 130 (ESOL). The school's records included valid IEPs that supported the students' IDEA placements and as such, the course schedules for ESE students should be entirely reported in ESE programs. We propose the following adjustment:

102 Basic 4-8	(.5716)	
112 Grades 4-8 with ESE Services	.7144	
130 ESOL	<u>(.1428)</u>	.0000

53. [Ref. 168202] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	.0000

54. [Ref. 168203] Our examination of the school's attendance records disclosed one teacher did not submit attendance for two ESE students reported in the October 2020 reporting survey period. We also noted that a valid IEP and *Matrix of Services* form for one of these students in the February 2021 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
255 ESE Support Level 5	<u>(1.4999)</u>	(.9999)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Odyssey Middle School (#1682) (Continued)

55. [Ref. 168271/72] Two teachers taught Middle/Junior Language Arts 2 to classes that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 168271</u>		
102 Basic 4-8	.6313	
130 ESOL	<u>(.6313)</u>	.0000
<u>Ref. 168272</u>		
102 Basic 4-8	1.0540	
130 ESOL	<u>(1.0540)</u>	.0000
		<u>(.9999)</u>

Stone Lakes Elementary School (#1771)

56. [Ref. 177101] One ESE student's *Matrix of Services* form incorrectly included three special consideration points designated for students who were PK students earning less than .5000 FTE during the FTE survey period. The student was enrolled in Kindergarten and reported for .5000 FTE during the October 2020 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>

Keenes Crossing Elementary School (#1791)

57. [Ref. 179101] One ELL student was scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8208	
130 ESOL	<u>(.8208)</u>	.0000

58. [Ref. 179102] 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	.8204	
130 ESOL	<u>(.8204)</u>	.0000

Findings

Keenes Crossing Elementary School (#1791) (Continued)

59. [Ref. 179103] One ESE student's *Matrix of Services* form incorrectly included three special consideration points designated for students who were PK students earning less than 0.5000 FTE during the FTE survey period. The student was enrolled in Kindergarten and reported for .5000 FTE during the October 2020 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

60. [Ref. 179171] One teacher taught a Language Arts course to classes that included ELL students but was not properly certified and was not approved by the School Board to teach these students out of field. We also noted the students' parents were not notified of the teacher's out-of-field status in ESOL and the teacher had earned only 240 of the 300 in-service training points in ESOL strategies as required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.7218	
130 ESOL	<u>(.7218)</u>	.0000
		<u>.0000</u>

Windermere High School (#1908)

61. [Ref. 190801] One Basic student withdrew from school on February 5, 2021, prior to the February 2021 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.5000)</u>	(.5000)
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62. [Ref. 190802] One ESE student was not in attendance during the 11-day window of the October 2020 reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.5601)</u>	(.5601)
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63. [Ref. 190803] Two students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' previous placements in the Hospital and Homebound Program. Although the students' schedules included on-campus courses (or teleclasses), a new *Matrix of Services* (Matrix) form was not prepared to reflect this schedule change, and the Matrix forms only reflected the students' Hospital and
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Windermere High School (#1908) (Continued)

Homebound Program placements. One student was dismissed from the Hospital and Homebound Program and the other student was receiving education via teleclass at home. In addition, the *Meeting Participants* pages documenting those who participated in the students' IEP development were not available at the time of our examination and could not be subsequently located. As such, these courses should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.7288	
255 ESE Support Level 5	(<u>.7288</u>)	.0000

64. [Ref. 190804] The IEP for one ESE student did not include the signatures of the student's Exceptional Education teacher or a General Education teacher. We propose the following adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	(<u>1.0000</u>)	.0000

65. [Ref. 190805] School records did not adequately support two ESE students' IEPs. Specifically, the *Meeting Participants* page that documented who participated in one student's IEP development was not available at the time of our examination and could not be subsequently located and the *Meeting Participants* page for the other student was not signed by School's local educational agency representative who conducted the IEP meeting. We propose the following adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(<u>2.0000</u>)	.0000

66. [Ref. 190806/07] Eleven ELL students were scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments; however, ELL Committees were not timely convened to consider the students' continued ESOL placements. We propose the following adjustments:

<u>Ref. 190806</u>		
103 Basic 9-12	5.5628	
130 ESOL	(<u>5.5628</u>)	.0000

<u>Ref. 190807</u>		
103 Basic 9-12	.4000	
130 ESOL	(<u>.4000</u>)	.0000

Findings

Windermere High School (#1908) (Continued)

67. [Ref. 190871] One teacher taught an English course to classes that included ELL students but had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	3.6582	
130 ESOL	<u>(3.6582)</u>	.0000

68. [Ref. 190872] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 23, 2021, which was after the February 2021 reporting survey period. The teacher held certification in Biology but taught a course that required certification in ESE and Elementary Education. We also noted that the ESE student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0714	
254 ESE Support Level 4	<u>(.0714)</u>	.0000

69. [Ref. 190873] One teacher taught English to classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.6814	
130 ESOL	<u>(2.6814)</u>	.0000

70. [Ref. 190874] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Elementary Education but taught a course that required certification in Engineering and Technical Education. 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	.2142	
254 ESE Support Level 4	<u>(.2142)</u>	.0000

(1.0601)

Wetherbee Elementary School (#1941)

71. [Ref. 194101] Three ELL students were scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments; however, ELL Committees were not
(Finding Continues on Next Page)

Findings

Wetherbee Elementary School (#1941) (Continued)

convened to consider the students' continued ESOL placements. We propose the following adjustment:

102 Basic 4-8	1.6390	
130 ESOL	<u>(1.6390)</u>	.0000

72. [Ref. 194102] One ESE student's *Matrix of Services* form incorrectly included 13 special consideration points designated for PK students with a disability being served in the home or hospital on a one-to-one basis. The student only received on-campus instruction as authorized by the student's IEP. In addition, the student's reported instructional time did not agree with the School's bell schedule. The student was reported for 840 CMW but was scheduled for 900 CMW. We propose the following adjustment:

111 Grades K-3 with ESE Services	.3750	
255 ESE Support Level 5	<u>(.3518)</u>	.0232

73. [Ref. 194103] One ESE student's *Matrix of Services* form incorrectly included three special consideration points designated for PK students earning less than .5000 FTE during the FTE survey period. The student was enrolled in Kindergarten and reported for .5000 FTE during the October 2020 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4580	
254 ESE Support Level 4	<u>(.4580)</u>	.0000

74. [Ref. 194104] The *Matrix of Services* form for one ESE student was not prepared until November 13, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

75. [Ref. 194105] One ESE student was not in attendance during the 11-day window of the February 2021 reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.3518)</u>	(.3518)
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Findings

Wetherbee Elementary School (#1941)(Continued)

76. [Ref. 194106] The instructional time reported for 12 PK ESE students did not agree with the School’s bell schedule. Students in the AM session received 900 CMW but were reported for amounts ranging from 840 to 960 CMW. Students in the PM session received 690 CMW but were reported for amounts ranging from 720 to 750 CMW. We propose the following adjustment:

254 ESE Support Level 4	(.0643)	(.0643)
		(.3929)

Jones High School (#5711)

77. [Ref. 571105] Our examination of the School’s attendance records disclosed that the School did not retain student tardy documentation or reports in the School’s Hero System, a platform for tracking student tardies, or upload this information in Skyward. SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 11, provide that, in all cases where a student is tardy or absent, the principal or principal’s designee shall ensure that documented evidence be maintained on each individual student. Since we were able to verify that our test students were in attendance at least 1 day of the applicable reporting survey periods, we present this disclosure finding with no proposed adjustment.

.0000

78. [Ref. 571101] ELL Committees were not convened for eight ELL students by October 1 (two students) or within 30 school days prior to the students’ DEUSS anniversary dates (six students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency for four of the students was not assessed within 30 school days prior to the students’ DEUSS and one student was scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments. We propose the following adjustment:

103 Basic 9-12	3.0632	
130 ESOL	(3.0632)	

79. [Ref. 571102] One ESE student was not in attendance during the 11-day window of the October 2020 reporting survey period; therefore, the student should not have been reported for FEPF funding. We propose the following adjustment:

255 ESE Support Level 5	(.4998)	(.4998)
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Findings

Jones High School (#5711) (Continued)

80. [Ref. 571103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.4342	
255 ESE Support Level 5	<u>(.4342)</u>	.0000

81. [Ref. 571104] The *Meeting Participants* pages that documented who participated in the IEP development for four ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.7352	
113 Grades 9-12 with ESE Services	<u>(2.7352)</u>	.0000

82. [Ref. 571171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Earth-Space Science and Agriculture but taught courses that required certification in Engineering and Technical Education. 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	5.2727	
300 Career Education 9-12	<u>(5.2727)</u>	.0000

83. [Ref. 571172] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE 6A-1.0503, FAC, and teacher’s in-service training timeline. We propose the following adjustment:

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

84. [Ref. 571173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Specifically, the teacher taught English to students during the October 2020 and February 2021 reporting survey periods; however, the teacher’s English Grades 5-9 certification was not issued until February 23, 2021, which was after the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	1.0299	
130 ESOL	<u>(1.0299)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Jones High School (#5711) (Continued)

85. [Ref. 571174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English and PK Primary Education but taught a course that required certification in Social Science. 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	.4002	
130 ESOL	<u>(.4002)</u>	.0000

86. [Ref. 571175] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 23, 2021, which was after the February 2021 reporting survey period. The teacher held certification in Math but taught courses that required certification in Engineering and Technical Education. 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	4.7275	
300 Career Education 9-12	<u>(4.7275)</u>	.0000

87. [Ref. 571176] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Elementary Education but taught a course that required certification in Business Education. 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	18.7068	
300 Career Education 9-12	<u>(18.7068)</u>	.0000
		<u>(.4998)</u>

Orange County Virtual School (OCVS) Virtual Instruction Program (#7001)

88. [Ref. 700101] Two students (one student in our Basic test and one student in our Basic with ESE test) were not reported correctly. The FTE earned for virtual courses did not agree with the instructional time reported for those courses. We propose the following adjustment:

102 Basic 4-8	(.2004)	
112 Grades 4-8 with ESE Services	<u>(.1000)</u>	(.3004)

Findings

Orange County Virtual School (OCVS) Virtual Instruction Program (#7001) (Continued)

89. [Ref. 700102] 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. In addition, the student’s *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4500	
130 ESOL	(.4500)	<u>.0000</u>
		<u>(.3004)</u>

OCVS Virtual Instruction (Course Offerings) (#7006)

90. [Ref. 700674] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology, Family and Consumer Science, and Physical Education but taught a course that required certification in Earth-Space Science. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. Since the students were reported for Basic funding, we present this disclosure finding with no proposed adjustment. .0000

91. [Ref. 700675] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology, Social Science, Physical Education, and General Science but taught a course that required certification in Chemistry. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. Since the students were reported for Basic funding, we present this disclosure finding with no proposed adjustment. .0000

92. [Ref. 700602] One student in our Basic with ESE Services test was incorrectly reported in Program No. 113 (Grades 9-12 with ESE Services) for five virtual courses. The student was not placed in an ESE Program until April 2, 2021, which was after the dates that the student completed the virtual courses. We propose the following adjustment:

103 Basic 9-12	.2445	
113 Grades 9-12 with ESE Services	(.2445)	.0000

Findings

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

93. [Ref. 700603] The English language proficiency for seven ELL students was either not assessed within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS (six students) or was scored English language proficient on the Spring 2020 ACCESS for ELLs 2.0 assessments; however, an ELL Committee was not convened to consider the student’s continued ESOL placement (one student). In addition, virtual education courses for two of these students were incorrectly reported for FTE. The courses were only reported during the June 2021 reporting survey period based on the students’ successful completion of the courses; however, the FTE General Instructions 2020-21 provide that virtual educational courses that were not reported in progress during Survey 2 or 3 must be completed prior to the end of the 180-day school year. Consequently, since the courses were not completed prior to the end of the District’s 180-day school year on May 25, 2021, the courses were ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:

103 Basic 9-12	.9375	
130 ESOL	(1.1697)	(.2322)

94. [Ref. 700604] We noted the following exceptions for five students enrolled in the ESOL Program:

- a. ELL Committees were not convened for four ELL students by October 1 (two students) or within 30 school days (two students) prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS.
- b. One ELL student was scored English language proficient on the *Spring 2020 ACCESS for ELLs 2.0* assessments; however, an ELL Committee was not convened to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date or after being assessed English language proficient.
- c. The letters notifying parents of two of the students’ ESOL placements were either not available at the time of our examination and could not be subsequently located (one student) or were not appropriately dated (one student); consequently, we were unable to determine when the notifications had been made.
- d. The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located.

Virtual education courses for two of these students were incorrectly reported for FTE. The courses were only reporting during the June 2021 reporting survey period based on *(Finding Continues on Next Page)*

Findings

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

the students’ successful completion of the courses; however, the *FTE General Instructions 2020-21* provide that virtual educational courses that were not reported in progress during Survey 2 or 3 must be completed prior to the end of the 180-day school year. Consequently, since the courses were not completed prior to the end of the District’s 180-day school year on May 25, 2021, the courses were ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	.2096	
103 Basic 9-12	.2360	
130 ESOL	<u>(.6894)</u>	(.2438)

95. [Ref. 700605] *ELL Student Plans* for six ELL students were not available at the time of our examination and could not be subsequently located. We also noted that the letters notifying parents of three of these students’ ESOL placements were not dated; consequently, we were unable to determine if the parents were timely notified. In addition, virtual education courses for one of these students were incorrectly reported for FTE. The courses were only reported during the June 2021 reporting survey period based on the student’s successful completion of the courses; however, the *FTE General Instructions 2020-21* provide that virtual educational courses that were not reported in progress during Survey 2 or 3 must be completed prior to the end of the 180-day school year. Consequently, since the courses were not completed prior to the end of the District’s 180-day school year on May 25, 2021, the courses were ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	.0732	
103 Basic 9-12	.4980	
130 ESOL	<u>(.7539)</u>	(.1827)

96. [Ref. 700606] Virtual education courses for 15 students (1 student was in our Basic test, 4 students were in our Basic with ESE Services test, and 10 students were in our ESOL test) were incorrectly reported for FTE. The courses were only reported during the June 2021 reporting survey period based on the students’ successful completion of the courses; however, the *FTE General Instructions 2020-21* provide that virtual educational courses that were not reported in progress during Survey 2 or 3 must be completed prior to the end of the 180-day school year. Consequently, since the courses were not completed prior to the end of the District’s 180-day school year on (Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

May 25, 2021, the courses were ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:

103 Basic 9-12	(.0690)	
112 Grades 4-8 with ESE Services	(.2146)	
113 Grades 9-12 with ESE Services	(.0736)	
130 ESOL	<u>(1.1679)</u>	(1.5251)

97. [Ref. 700671] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Earth-Space Science. We also noted the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0681	
113 Grades 9-12 with ESE Services	<u>(.0681)</u>	.0000

98. [Ref. 700672] One teacher taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4317	
130 ESOL	<u>(.4317)</u>	.0000

99. [Ref. 700673] One teacher taught Middle/Junior Language Arts to a class that included ELL students but was not properly certified and was not approved by the School Board to teach these students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status in ESOL, and the teacher had earned only 60 of the 300 in-service training points in ESOL strategies as required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2096	
130 ESOL	<u>(.2096)</u>	.0000
		<u>(2.1838)</u>

Proposed Net Adjustment

(110.6471)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Orange County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL, ESE, and Career Education Programs; (2) only students who are in membership during the survey week and in attendance at least 1 day during the 11-day reporting survey period are reported for FEFP funding, and documentation is retained to support this reporting; (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) EPs and IEPs are timely prepared and retained in readily accessible files and the IEP or EP meeting includes the required participants' input which is documented and maintained in each student's file; (5) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (6) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (7) 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; (8) parents of ELL students are timely notified of their child's ESOL placement; (9) 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*; (10) schedules for students enrolled concurrently or intermittently in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs and based on the students' current placement at the time of the reporting survey period; (11) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (12) the FTE earned for virtual courses is reported in accordance with the instructional time reported for those courses; (13) students enrolled in virtual education courses after the February reporting survey period complete the courses by the end of the regular 180-day school year; (14) all teachers, including the teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (15) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures.

Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2020-21

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 2020-21

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 2020-21

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

1. The District

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

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 220 schools other than charter schools, 41 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$679.7 million was provided through the FEFP to the District for the District-reported 200,494.83 unweighted FTE as recalibrated, which included 15,989.19 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. 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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and Survey 4 was performed June 14 through 18, 2021.

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*

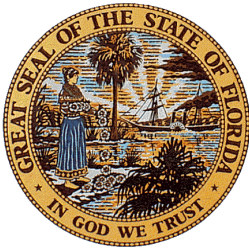
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<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, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Hope Charter School*	NA
2. Oakland Avenue Charter School*	1 and 2
3. Orlando Science Middle/High Charter School*	3 through 7
4. Memorial Middle School	8 through 14
5. Freedom Middle School	15 through 20
6. Apopka Middle School	21 through 23
7. Econ River High Charter School*	24 through 27
8. Lucious and Emma Nixon Academy Charter School*	28 through 32
9. Renaissance Charter School at Crown Point*	33 through 37
10. Castleview Elementary School	38
11. Winter Park High School	39 through 46
12. Olympia High School	47 through 51
13. Odyssey Middle School	52 through 55
14. Stone Lakes Elementary School	56
15. Keenes Crossing Elementary School	57 through 60
16. Windermere High School	61 through 70
17. Wetherbee Elementary School	71 through 76
18. Jones High School	77 through 87
19. OCVS Virtual Instruction Program	88 through 89
20. OCVS Virtual Instruction (Course Offerings)	90 through 99

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Orange County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021. 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 2020-21 (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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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 Orange County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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

⁸ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 *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
January 3, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Orange County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2021. (See NOTE B.) The population of vehicles (1,800) 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 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (50,782) 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	51
Hazardous Walking	671
IDEA – PK through Grade 12, Weighted	2,212
All Other FEFP Eligible Students	<u>47,848</u>
Total	<u>50,782</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 164 of 503 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 2, 4, 6, 7, 9, 10, 11, 12, and 13 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.	(7)	-	-
Our tests included 503 of the 50,782 students reported as being transported by the District.	-	164	(95)
In conjunction with our general tests of student transportation we identified certain issues related to 2,750 additional students.	-	<u>2,750</u>	<u>(2,727)</u>
Total	<u>(7)</u>	<u>2,914</u>	<u>(2,822)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Orange County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2020-21 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2020 reporting survey periods and the February and June 2021 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 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of DIT for 17,271 students was incorrectly reported during the October 2020 reporting survey period. The students were reported for 90 DIT rather than 81 DIT in accordance with the District's instructional calendar. We propose the following adjustment:

October 2020 Survey

90 Days in Term

Teenage Parents and Infants	(19)
Hazardous Walking	(231)
IDEA - PK through Grade 12, Weighted	(660)
All Other FEFP Eligible Students	(16,361)

81 Days in Term

Teenage Parents and Infants	19
Hazardous Walking	231
IDEA - PK through Grade 12, Weighted	660
All Other FEFP Eligible Students	<u>16,361</u>

**Students
Transported
Proposed Net
Adjustments**

0

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 52] Our general tests disclosed that the dates of student ridership were not documented on the manual write-in pages associated with 1,082 bus driver reports. Consequently, the reported ridership of 2,255 students (26 students in our test) was not adequately supported. We propose the following adjustments:

July 2020 Survey

8 Days in Term

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

October 2020 Survey

81 Days in Term

Teenage Parents and Infants	(1)
Hazardous Walking	(3)
IDEA - PK through Grade 12, Weighted	(21)
All Other FEFP Eligible Students	(997)

February 2021 Survey

90 Days in Term

Teenage Parents and Infants	(2)
Hazardous Walking	(9)
IDEA - PK through Grade 12, Weighted	(22)
All Other FEFP Eligible Students	(1,155)

June 2021 Survey

21 Days in Term

IDEA - PK through Grade 12, Weighted	(18)	
All Other FEFP Eligible Students	<u>(25)</u>	(2,255)

3. [Ref. 53] Our general tests of student ridership disclosed that 21 students reported in the June 2021 reporting survey period did not have matching demographic records in the State FTE database. We noted that 19 of these students were not enrolled in the District and the remaining students were enrolled but were incorrectly reported in the IDEA PK through Grade 12, Weighted ridership category. In addition, one student's IEP indicated that the student did not meet one of the five criteria required for reporting in a weighted ridership category, and the other student's IEP did not document the need for ESY services. We did determine that one of the students was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2021 Survey

21 Days in Term

IDEA - PK through Grade 12, Weighted	(21)	
All Other FEFP Eligible Students	<u>1</u>	(20)

4. [Ref. 54] Our general tests disclosed that 15 students (3 students in our test) were incorrectly reported in the Hazardous Walking ridership category. The students were attending a middle or high school and were not eligible to be reported in the Hazardous Walking ridership category. We determined that 11 students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 4 students were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2020 Survey

81 Days in Term

Hazardous Walking	(15)	
All Other FEFP Eligible Students	<u>11</u>	(4)

5. [Ref. 55] Our general tests disclosed that 15 students were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. The IEPs to support the students' reporting were not available at the time of our examination and could not be subsequently located. We determined that 9 students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 6 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	(12)	
All Other FEFP Eligible Students	9	

June 2021 Survey

21 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	(6)
--------------------------------------	-----	-----

6. [Ref. 56] Our general tests disclosed that eight PK students (two students in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category (three students) or in the IDEA-PK through Grade 12, Weighted ridership category (five students). We noted the following adjustments:

Findings

- a. Two students reported in the All Other FEFP Eligible Students ridership category were enrolled in a Voluntary PK Program.
- b. One student also reported in the All Other FEFP Eligible Students ridership category was not listed as in ridership on the bus assigned and an IEP written for this student was not completed until after the February 2021 reporting survey period.
- c. The IEPs for five students reported in the IDEA-PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria for reporting in a weighted ridership category.

We determined that five students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining three students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(1)	
All Other FEFP Eligible Students	4	

February 2021 Survey

90 Days in Term

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

June 2021 Survey

21 Days in Term

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

7. [Ref. 57] Our general tests of student ridership disclosed that 107 students (16 students were in our test) were incorrectly reported in the June 2021 reporting survey period. There was no documentation to support that the students were enrolled in an ESY Program or in a nonresidential DJJ Program. We propose the following adjustment:

June 2021 Survey

21 Days in Term

Teenage Parents and Infants	(4)	
All Other FEFP Eligible Students	<u>(103)</u>	(107)

8. [Ref. 58] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in a residential DJJ Program and did not require transportation services. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2020 Survey

81 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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9. [Ref. 59] Twenty-two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category during the summer reporting survey periods. The IEPs for 19 students did not document the need for transportation as a related service and ESY services, and the IEPs for the 3 remaining students were not available at the time of our examination and could not be subsequently located. The students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

July 2020 Survey

8 Days in Term

All Other FEFP Eligible Students	(7)	
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June 2021 Survey

21 Days in Term

All Other FEFP Eligible Students	(15)	(22)
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10. [Ref. 60] Forty-nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as follows:

- a. The IEPs for 44 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category.
- b. The IEP for one student was not available at the time of our examination and could not be subsequently located.
- c. Three students were not listed on the bus driver report.
- d. The IEP for one student reported in the June 2021 reporting survey period did not document the need for ESY services.

We determined that 44 students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 5 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	(14)	
All Other FEFP Eligible Students	13	

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(24)	
All Other FEFP Eligible Students	22	

June 2021 Survey

21 Days in Term

IDEA - PK through Grade 12, Weighted	(11)	
All Other FEFP Eligible Students	<u>9</u>	(5)

11. [Ref. 61] Seven students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools. We also noted that three of these students were either not marked as riding the bus (1 student) or not listed on the bus driver report (1 student) or city bus pass log (1 student). We determined that one student was otherwise eligible to be reported in the IDEA - PK through Grade 12, Weighted ridership category and the remaining six students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	(6)	

February 2021 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(6)
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12. [Ref. 62] Twenty-seven students in our test were incorrectly reported in the Hazardous Walking ridership category. Four students did not cross an established hazard and 2 students were not marked as riding the bus (1 student) or were not listed on the bus driver report (1 student) and as such were not eligible for State transportation funding. We determined that the remaining 21 students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2020 Survey

81 Days in Term

Hazardous Walking	(8)	
All Other FEFP Eligible Students	7	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2021 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(19)	
All Other FEFP Eligible Students	<u>14</u>	(6)

13. [Ref. 63] Our general tests disclosed that 15 students (12 students in our test) were either not marked as riding the bus (11 students) or not listed on the supporting bus driver’s report (4 students). We propose the following adjustments:

October 2020 Survey		
<u>81 Days in Term</u>		
Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(4)	
February 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	
June 2021 Survey		
<u>21 Days in Term</u>		
All Other FEFP Eligible Students	<u>(4)</u>	(15)

14. [Ref. 64] Our general tests disclosed there was insufficient documentation to support the ridership of 320 students attending Workforce Advantage Academy Charter School who were transported by general purpose transportation (city buses). Specifically, there was no record that the students had been issued a bus pass. We propose the following adjustments:

October 2020 Survey		
<u>81 Days in Term</u>		
All Other FEFP Eligible Students	(165)	
February 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(155)</u>	(320)

15. [Ref. 65] Our general testing disclosed that the number of buses in operation was overstated by 7 buses due to data entry errors when keying in the bus numbers. Our review also disclosed that the ridership of 52 students was not supported, as follows: (a) two students were not marked as riding on a bus drivers’ reports , (b) 25 students’ names were not listed on the supporting bus drivers’ reports, and (c) 25 students were *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

located on the manual write-in sheets attached to the bus drivers' reports, but the students' dates of ridership were not documented; consequently, the students' ridership was not adequately supported. We propose the following adjustments:

July 2020 Survey

Number of Buses in Operation (2)

October 2020 Survey

Number of Buses in Operation (3)

81 Days in Term

IDEA - PK through Grade 12, Weighted (4)

All Other FEFP Eligible Students (37)

February 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (5)

June 2021 Survey

Number of Buses in Operation (2)

(7)

21 Days in Term

IDEA - PK through Grade 12, Weighted (5)

All Other FEFP Eligible Students (1) (52)

Proposed Net Adjustment

(2,822)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Orange County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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 drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (3) only those students who are in membership and are documented as having been transported to FEFP-eligible Programs at least 1 day during the reporting survey period are reported for State transportation funding; (4) only students whose IEPs document at least one of the five criteria required for weighted classification are reported in the weighted ridership category; (5) only eligible students in grades Kindergarten through 6 attending an elementary school are reported in the Hazardous Walking ridership category; (6) IEPs to support students' ridership eligibility under IDEA are retained in readily accessible files; (7) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (8) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service and students attending non-residential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods; (9) only students enrolled in programs that require the students be transported to a physical school center are reported for State transportation funding; (10) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible Program on at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (11) 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; (12) only students whose path from home to the student's assigned school crosses an approved Hazardous Walking location and live less than 2 miles from the student's assigned school are reported in the Hazardous Walking ridership category; and (13) documentation is retained to support the reporting of students transported on city buses.

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 2020-21 (Appendix G)

NOTES TO SCHEDULES

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

1. Student Eligibility

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

2. Transportation in Orange County

For the fiscal year ended June 30, 2021, the District received \$30.5 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 2020	34	47	22
October 2020	706	17,271	253
February 2021	699	32,108	472
June 2021	<u>361</u>	<u>1,356</u>	<u>3,770</u>
Totals	<u>1,800</u>	<u>50,782</u>	<u>4,517</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, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



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

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

Attn: Aileen Peterson

Date: January 3, 2023

Subject: 2020-2021 FTE Audit Findings - Preliminary Report Response

Dear Ms. Norman,

We have reviewed the findings and recommendations to the preliminary and tentative audit findings of the FTE audit conducted by your office for the period ending June 30, 2021 and our responses are below.

FTE Student Enrollment:

- 1) Teacher Certification-Out of Field Board Approval: *Findings noted.* We will review our procedures and work to ensure out of field teachers are approved to teach by the appropriate governing board.
 - a) 0151 Memorial MS –Finding 13, Ref 15171
 - b) 0151 Memorial MS –Finding 14, Ref 15172
 - c) 0245 Freedom MS-Finding 19, Ref 24572 and Ref 24574
 - d) 0282 Apopka MS-Finding 23, Ref 28271
 - e) 1411 Winter Park HS-Finding 46, Ref 141172
 - f) 1632 Olympia HS-Finding 50, Ref 163271
 - g) 1632 Olympia HS-Finding 51, Ref 179171
 - h) 1791 Keene's Crossing-Finding 60, Ref 179171
 - i) 1908 Windermere HS-Finding 68, Ref 190872
 - j) 1908 Windermere HS-Finding 69, Ref 190873
 - k) 1908 Windermere HS-Finding 70, Ref 190874
 - l) 5711 Jones HS-Finding 82, Ref 571171
 - m) 5711 Jones HS-Finding 85, Ref 571174
 - n) 5711 Jones HS-Finding 86, Ref 571175
 - o) 5711 Jones HS-Finding 87, Ref 571176
 - p) 7006 OCVS Virtual Instruction-Finding 90, Ref 700674
 - q) 7006 OCVS Virtual Instruction-Finding 91, Ref 700675
 - r) 7006 OCVS Virtual Instruction-Finding 97, Ref 700671
 - s) 7006 OCVS Virtual Instruction-Finding 99, Ref 700673

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

- 2) Teacher Certification-In Service Training Points: *Findings noted.* When processing certificate renewal applications or approving Summer School employment forms, we will continue to verify that the teachers have completed the required 60 hour ESOL Compliance Course before approving.
 - a) 0245 Freedom MS-Finding 20, Ref 24573
 - b) 1682 Odyssey MS-Finding 55, Ref 168271 and Ref 168272
 - c) 1908 Windermere HS-Finding 67, Ref 190871
 - d) 5711 Jones HS-Finding 83, Ref 571172
 - e) 7006 OCVS Virtual-Finding 98, Ref 700672

- 3) Teacher Certification-Out of Field Parent Notification: *Findings noted.* We will continue to work with and assist the schools and work locations on the process of the parent notification letter, sending home prior to FTE week.
 - a) 0245 Freedom MS-Finding 18, Ref 24571

- 4) Teacher Certification-Valid Teaching Certificate: *Findings noted.* We will continue to send the Florida Department of Education priority processing lists for teaching certificates to be issued prior to FTE week.
 - a) 1411 Winter Park HS-Finding 45, Ref 141171
 - b) 5711 Jones HS-Finding 84, Ref 571173

- 5) Attendance-Membership Reporting: *Findings noted.* We will review our procedures and work to ensure only students who are in attendance at least 1 day in the 11-day reporting period are reported for FEFP funding. All principals are required to receive Attendance Policy and Procedures training, which outlines district procedures and state policy for attendance recordkeeping and maintenance of supporting documentation. All principals are required to maintain supporting documentation for attendance taken during each survey period to ensure that only students who are in attendance at least one day in the 11 day reporting period are reported for FEFP funding. Enhancement to the Attendance Policy and Procedures Handbook will include additional Skyward reports to supplement documentation. Principal's signature verifies that proper attendance recordkeeping has transpired and maintenance of sufficient documentation to support the Attendance Verification Certificate is available and maintained. The Attendance Verification Certificate is submitted to the district office at the end of each survey period
 - a) 1908 Windermere HS-Finding 61, Ref 190801

- 6) Attendance-11-Day Window: *Findings noted.* We will review our procedures and work to ensure only students who are in attendance at least 1 day in the 11 day reporting period are reported for FEFP funding. All principals are required to receive Attendance Policy and Procedures training, which outlines district procedures and state policy for attendance recordkeeping and maintenance of supporting documentation. All principals are required to maintain supporting documentation for attendance taken during each survey period to ensure that only students who are in attendance at least one day in the 11 day reporting period are reported for FEFP funding. Enhancements were added to the Attendance Policy and Procedures Handbook that include additional Skyward reports to supplement documentation. Principal's signature verifies that proper attendance recordkeeping has transpired and maintenance of sufficient documentation to support the Attendance Verification Certificate is available and maintained. The Attendance Verification Certificate is submitted to the district office at the end of each survey period.
 - a) 1098 Windermere HS-Finding 62, Ref 190802
 - b) 1941 Wetherbee ES-Finding 75, Ref 194105
 - c) 5711 Jones HS, Finding 79, Ref 571102

- 7) Attendance-Records: *Findings noted.* We will review our procedures and work to ensure attendance source records are accurately maintained according to requirements. Enforcement will occur for the mandatory training for at least one attendance clerk and one administrator at each school. The Attendance Policy and Procedures Handbook with specific guidelines for recording attendance daily at the elementary level and period by period at the secondary level will be reviewed and revised where needed. An Attendance Clerk Operations Manual has been developed to ensure understanding of and compliance with all required tasks, including recordkeeping requirements, procedures, and specific instructions for inputting attendance when teachers are not available, as well as processes to follow when teachers fail to submit attendance. An official Substitute Teacher's folder has been developed, consisting of required, as well as, recommended contents and a means for obtaining substitute teachers' signature. An online training course has been established for principals and administrators and face-to-face training for attendance clerks from every school. Additional monitoring via site visits and one-on-one training will also occur.
 - a) 0282 Apopka MS-Finding 21, Ref 28202

- 8) Attendance-Tardy Documentation: *Findings noted.* We will review our procedures and work with schools to continue documenting student tardy notes in Skyward.
 - a) 5711 Jones HS-Finding 77, Ref 571105

- 9) Career Education-Schedules: *Findings noted.* We will utilize the monitoring process created to ensure FEFP codes are entered correctly before each reporting period.
 - a) 1411 Winter Park HS-Finding 44, Ref 141107

- 10) ESE Scheduling-Instructional Time: *Findings noted.* We will review our procedures and monitoring to ensure the appropriate instructional time is reported for PK ESE student course schedules in accordance with the school daily instruction and bell schedule.
 - a) 1941 Wetherbee ES-Findings 76, Ref 194106

- 11) Hospital Homebound-Placement: *Findings noted.* We will review our procedures and work to ensure instructor's contact logs are maintained to document the services according to the students' IEPs. The HH Assistant Principal will sign off on the monthly contact logs and will monitor the logs to make sure they are complete and accurate according to the Master Schedule for each teacher and as accurately aligned with the IEP.
 - a) 1411 Winter Park HS-Finding 39, Ref 141101
 - b) 5711 Jones HS-Finding 80, Ref 571103

- 12) ESE-Matrix of Services: *Findings noted.* We will review our procedures and monitoring to ensure Matrix of Services are completed timely and accurate according to the services documented on the students' IEPs. The Matrix of Services is also be kept on file in the student's folder. Staff trainings are renewed each year.
 - a) 1771 Stone Lake ES-Finding 56, Ref 177101
 - b) 1791 Keene's Crossing-Finding 59, Ref 179103
 - c) 0245 Freedom MS-Finding 15, Ref 24501, Ref 24502
 - d) 1411 Winter Park HS-Finding 40, Ref 141102
 - e) 1941 Wetherbee ES-Finding 72, Ref 194102
 - f) 1941 Wetherbee ES-Finding 73, Ref 194103
 - g) 1941 Wetherbee ES-Finding 74, Ref 194104

- 13) ESE-IEP Signatures: *Findings noted.* We will review our procedures and monitoring to ensure evidence is maintained of all required members of the IEP/EP development team. Documentation of participation is also be kept in the student's file.
 - a) 0151 Memorial MS-Finding 12, Ref 15105
 - b) 1411 Winter Park HS-Finding 41, Ref 141103
 - c) 1908 Windermere HS-Finding 64, Ref 190804
 - d) 1908 Windermere HS-Finding 65, Ref 190805
 - e) 5711 Jones HS-Finding 81, Ref 571104

- 14) ESE-FEFP Program: *Findings noted.* We will review our procedures and monitoring to ensure the FEFP program is reported according to the student's specific grade level and Matrix of Services and the documentation is retained to support the reported weighted FEFP.
- a) 1682 Odyssey MS-Finding 52, Ref 168201
 - b) 1908 Windermere HS-Finding 63, Ref 190803
 - c) 7006 OCVS Virtual Instruction (Course Offerings)-Finding 92, Ref 700602
 - d) 7001 OCVS Virtual Instruction Program-Finding 88, Ref 700101
- 15) ESE-Record Availability: *Findings noted.* We will review our procedures and monitoring to ensure Education Plans covering the survey period are maintained in student's file.
- a) 1632 Olympia HS-Finding 47, Ref 163201
 - b) 1682 Odyssey MS-Finding 54, Ref 168203
- 16) ELL-Parent Notification: *Findings noted.* We will review our procedures and work to ensure parents are notified of ELL placement, with the date of notification documented.
- a) 0245 Freedom MS-Finding 17, Ref 24506
- 17) ELL-Documentation to support Continued ESOL Placement (Proficient ACCESS Test) and ELL Student Plans: *Findings noted.* We will review our procedures to ensure students are assessed according to requirements and a meeting convened within the required time. For students missing ELL plans we will work to ensure that internal audits are performed, incidents of missing plans are escalated to executive leadership and use the Ellevation platform to monitor all ELL plans.
- a) 0151 Memorial MS-Finding 8, Ref 15101
 - i) **Ref 15101- [Appeal to DOE, Alternative Documentation Available]**
 - b) 0151 Memorial MS-Finding 9, Ref 15102
 - c) 0151 Memorial MS-Finding 10, Ref 15103 and Ref 15106
 - d) 0151 Memorial MS-Finding 11, Ref 15104
 - e) 0245 Freedom MS-Finding 16, Ref 24503, 24504 and Ref 24505
 - i) **Ref 24504- [Appeal to DOE, Alternative Documentation Available]**
 - f) 0282 Apopka MS-Finding 22, Ref 28201
 - i) **Ref 28201- [Appeal to DOE, Alternative Documentation Available]**
 - g) 0245 Castlevew ES-Finding 38, Ref 101201
 - h) 1411 Winter Park HS-Finding 42, Ref 141104
 - i) 1411 Winter Park HS-Finding 43, Ref 141105 and Ref 141106
 - i) **Ref 141105- [Appeal to DOE, Alternative Documentation Available]**
 - ii) **Ref 141106- [Appeal to DOE, Alternative Documentation Available]**
 - j) 1632 Olympia HS-Finding 48, Ref 163202
 - i) **Ref 163202- [Appeal to DOE, Alternative Documentation Available]**
 - k) 1632 Olympia HS-Finding 49, Ref 163203
 - l) 1682 Odyssey MS-Finding 53, Ref 168202
 - m) 1791 Keene's Crossing-Finding 57, Ref 179101
 - i) **Ref 179101- [Appeal to DOE, Alternative Documentation Available]**
 - n) 1791 Keene's Crossing-Finding 58, Ref 179102
 - i) **Ref 179102- [Appeal to DOE, Alternative Documentation Available]**
 - o) 1908 Windermere HS-Finding 66, Ref 190806 and Ref 190807
 - p) 1941 Wetherbee ES-Finding 71, Ref 194101
 - i) **Ref 194101- [Appeal to DOE, Alternative Documentation Available]**
 - q) 5711 Jones HS-Finding 78, Ref 571101
 - i) **Ref 571101- [Appeal to DOE, Alternative Documentation Available]**
 - r) 7001 Orange County Virtual School-Virtual Instruction Program-Finding 89, Ref 700102
 - s) 7006 OCVS Virtual Instruction (Course Offerings)-Finding 93, Ref 700603
 - t) 7006 OCVS Virtual Instruction (Course Offerings)-Finding 94, Ref 700604
 - u) 7006 OCVS Virtual Instruction (Course Offerings)-Finding 95, Ref 700605
- 18) Scheduling-Virtual Course Completions: *Findings noted.* We will work to ensure that Virtual courses are dropped with the appropriate effective date and completion dates to prevent reporting after the 180 day school year.
- a) 7006 OCVS Virtual Instruction (Course Offerings)-Finding 96, Ref 700606

Charter FTE Student Enrollment:

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

19) Teacher Certification

- a) 1001 Renaissance Charter at Crowne Pointe Finding 33, Ref 101073
- b) 1001 Renaissance Charter at Crown Pointe Finding 35, Ref 101071
- c) 1001 Renaissance Charter at Crown Pointe Finding 36, Ref 101072
- d) 1001 Renaissance Charter at Crown Pointe Finding 37, Ref 101074
- e) 0072 Oakland Ave Charter Finding 2, Ref 7271

20) Teacher Certification In-Service Training Points

- a) 0089 Orlando Science Middle High Charter Finding 7, Ref 8971 and 8973
 - i) Board Meeting Minutes have been modified to more clearly reflect out-of-field subject areas for each teacher. The format now includes the teacher's name with the out-of-field subject area in parentheses

21) Enrollment-Withdrawn Students

- a) 0089 Orlando Science Middle High Charter Finding 3, Ref 8901
 - i) Enrollment procedures have been modified allowing registrars to easily monitor withdrawal dates and compare active student rosters between the district system (Skyward) and enrollment system (PowerSchool) to ensure inactive students are removed prior to survey periods. Additionally, an FTE Attendance Tracker (Figure 1.1) has been implemented. It is shared between the registrar, attendance clerk, and principal during all Survey Attendance Windows to quickly identify any students who have not been in attendance.

22) Attendance-Records:

- a) 1003 Lucious and Emma Nixon Finding 28, Ref 100301 **[Appeal to DOE]**
 - i) During the 20-21 school year, with the continuance of COVID 19, the attendance procedures were adjusted to capture students in-person as well as remote learners. As this was an unfamiliar situation, our board attempted to find the best solution to capture attendance while not all being physically present at the school. The administration produced a monthly spreadsheet, as a Google doc, with each homeroom teacher's student roster provided on individual tabs at the bottom of the spreadsheet. The individual teachers opened the spreadsheet, clicked on their class tab, and recorded their student's attendance, for the current date, as Present, Tardy or Absent. After all the teachers updated the Google doc for a given day, the school attendance clerk posted daily attendance into the district's Student Information System (Skyward). The Google doc maintained a record of who signed in on specific date and time to record information. After the audit in April of 2022 attendance has been maintained in a different manner than the procedures that were in place during the 20/21 SY. During the audit the Florida Auditor General observed the procedures implemented during the current year (21/22). Based on her comments, the school adjusted their attendance reporting procedures during that time, so that the individual teachers are now recording attendance in the district Student Information System (SIS), Skyward and that it is not collected by the school attendance clerk who was designated by the principal. Additionally, the school will have the teachers sign and verify the accuracy of the Survey 2, and Survey 3 attendance. The school administration is requesting that the Florida Auditor General reconsider this finding, as the teachers entered daily attendance into an alternative attendance recording system and that daily attendance was subsequently entered into the district's SIS.

- 23) Career Ed-Schedules
 - a) 0089 Orlando Science Middle High Charter Finding 6, Ref 8904
 - i) The scheduling team has added a step to their course setup procedure to double-check the FEFP coding for all courses within the district system (Skyward) to ensure the proper Program is indicated. Any courses which appear miscoded are brought to the attention of the district Student Services department for adjustment if manual modification is unavailable.
- 24) ESE-Schedules
 - a) 1003 Lucious and Emma Nixon Finding 29, Ref 100302
- 25) ESE-Matrix of Services
 - a) 1010 Renaissance Charter as Crowne Pointe Finding 34, Ref 101001
- 26) ESE-IEP Signatures
 - a) 1003 Lucious and Emma Nixon Finding 30, Ref 100303
- 27) ELL-Program Number
 - a) 0072 Oakland Ave Charter Finding 1, Ref 7201
 - i) The coding of ESOL automatically takes place in Skyward. In the future, the staff will review each ESOL student funding code prior to date certain to make sure it is labeled correctly. Principal will work to ensure verification of the information with staff.
- 28) ESE-Missing IEP/EP
 - a) 0089 Orlando Science Middle High Charter Finding 5, Ref 8903
 - i) The district FTE reports reflect the number of students who fall into each FEFP Program category allowing for easier auditing. Staffing Specialists and the Accountability team compare counts of active ESE students to those being reported for FTE. Discrepancies are identified and coding modified, as appropriate.
 - b) 1002 Econ River Charter Finding 24, Ref 100201
- 29) Hospital/Homebound Placement
 - a) 1002 Econ River Charter Finding 25, Ref 100202
- 30) Charter ELL-Student Plans & Committee Meetings
 - a) 0089 Orlando Science Middle High Charter Finding 4, Ref 8902
 - i) Staffing Specialists have been retrained on the DEUSS date parameters, including deadlines by which committees must be held, as well as the type of documentation required to justify retaining any student in the program beyond 3 years. The school now requires proof of annual district ESOL training for all Staffing Specialists.
 - b) 1002 Econ River Charter Finding 26, Ref 100203
 - c) 1002 Econ River Charter Finding 27, Ref 100204
 - d) 1003 Lucious and Emma Nixon Finding 31, Ref 100304
 - e) 1003 Lucious and Emma Nixon Finding 32, Ref 100305

Student Transportation:

- 31) Transportation-Ridership Attendance: *Findings noted.* We will review our procedures and work to ensure that students are riding the bus are correctly marked as riding the bus or listed on the bus driver report. During the school year 2020-2021 the use of barcoding was implemented to expedite the recording of student riders. The barcode scanned could have recorded a name above or below the intended student's name and missed the intended student.
 - a) Finding 13, Ref 63 **[Appeal to DOE, Alternative Documentation Available]**

- 32) Transportation-Bus Driver Reports: *Findings noted.* We will review our procedures and work to ensure dates are documented on the bus driver write-in pages. With the limited time to process the course and driver shortage some details were unintentionally overlooked when recording student riders. These forms were only printed and used during the survey period.
a) Finding 2, Ref 52 [Appeal to DOE, Alternative Documentation Available]
- 33) Transportation-Ridership Category: *Findings noted.* We will review our procedures and work to ensure students submitted for transportation have the correct ridership category reported. ESE students being routed for summer school will need documentation that they are ESE before transporting to make them eligible for state funding.
 a) Finding 6, Ref 56
 b) Finding 9, Ref 59
- 34) Transportation-Hazardous Walking: *Findings noted.* We will review our procedures and work to ensure students beyond 2 miles are reported in the correct ridership category. This will include running reports on the Versatrans (routing software) student file to check for high and middle school students that have been coded as hazardous and will be removed for FEFP reporting. OCPS has applied FS1006.23 criteria for transporting secondary students at the District expense. Also, periodic checking especially focusing on the time period before FEFP count period for correct coding.
 a) Finding 4, Ref 54
 b) Finding 12, Ref 62
- 35) Transportation-ESE Students: *Findings noted.* We will review our procedures and work to ensure IEPs are available, document transportation services, and the criteria for the weighted ridership category. Students routed as special needs will have documentation (IEP) confirming they are ESE before transporting to make them eligible for weighted state funding.
 a) Finding 5, Ref 55
 b) Finding 10, Ref 60
 c) Finding 11, Ref 61
- 36) Transportation-Matching Demographics Record: *Findings noted.* We will review our procedures and work to ensure only students with matching Demographic survey record are reported.
 a) Finding 3, Ref 53
- 37) Transportation-Reporting for Funding: *Findings noted.* We will review our procedures and work to ensure students enrolled beyond the 180 day school year who are reported for funding have the appropriate criteria for FEFP funded programs, IDEA, or DJJ. Reports run through Versatrans (routing software) will check the student file to correctly code Gen Ed students.
 a) Finding 7, Ref 57
- 38) Transportation-Days in Term: *Findings noted.* We will review our procedures and work to ensure the correct Days in Term is reported according to the schools' instructional calendars. Any time we do not start school on the first day scheduled we must recalculate the days in term. The start of the 20-21 school year was postponed due to COVID.
 a) Finding 1, Ref 51
- 39) Transportation-Number of Buses: *Findings noted.* We will review our procedures and work to ensure the number of buses used to transport students is accurately reported. Review State report to verify the reported buses and how many students are on each bus. Will also review scanning procedures with personnel scanning student in the data collection system.
 a) Finding 15, Ref 65

- 40) Transportation-Eligibility: *Findings noted.* We will review our procedures and work to ensure that only eligible students are reported for transportation funding. Conduct regular in-service training for drivers to only mark a student as riding if they have definitely seen them.
- a) Finding 8, Ref 58

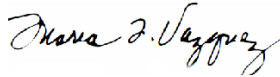
Charter Transportation:

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

- 41) Charter Transportation-City Buses: *Findings noted.* We will review our procedures and work to ensure the documentation of bus pass distribution or reimbursement to District.
- a) Finding 14, Ref 64

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

Sincerely,



Maria F. Vazquez, Ed.D.
Superintendent