STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

c:

Report No. 2016-056
December 2015

BROWARD COUNTY DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
and
Student Transportation

For the Fiscal Year Ended
June 30, 2014

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

Broward County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

Member	District No.
Ann Murray	1
Patricia Good, Vice Chair to 11-18-13, Chair from 11-19-13	2
Katherine M. Leach to 12-21-13 (1)	3
Heather P. Brinkworth from 2-28-14[a]	3
Abby M. Freedman	4
Dr. Rosalind Osgood	5
Laurie Rich Levinson, Chair to 11-18-13	6
Nora Rupert	7
Donna Pilger Korn, Vice Chair from 11-19-13	8
Robin Bartleman	9

Robert W. Runcie, Superintendent

[a] Board Member position remained vacant from 12-22-13 through 2-27-14.

The team leader was Eric R. Seldomridge, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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BROWARD COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ASD	Autism Spectrum Disorder
CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FES	Fluent English Speaker
FS	Florida Statutes
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
TERMS	Total Education Resource Management System

BROWARD COUNTY DISTRICT SCHOOL BOARD

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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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014:

- Of the 454 teachers in our test, 62 did not meet State requirements governing 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. Of the 454 teachers in our test, 85 (19 percent) taught at charter schools and 33 of the 62 teachers (53 percent) with exceptions taught at charter schools.
- One hundred forty-six of the 705 students in our ESOL test, 69 of the 480 students in our ESE Support Levels 4 and 5 test, and 41 of the 162 students in our Career Education 9-12 (OJT) test had 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. Of the 705 students in our ESOL test, 197 (28 percent) attended charter schools and 34 of the 146 students (23 percent) with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test or Career Education 9-12 (OJT) test attended charter schools.

Noncompliance related to the reported FTE resulted in 127 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 211.7237 (negative 12.5087 is applicable to District schools other than charter schools and negative 199.2150 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 312.9561 (negative 98.7727 is applicable to District schools other than charter schools and negative 214.1834 is applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of a negative 274 students.

The weighted adjustments to the FTE are presented in our report for illustrative purposes only. The weighted adjustments to the FTE 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. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE by the base student allocation amount. For the Broward County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative $1,174,305 (negative 312.9561 times $3,752.30), of which a negative $370,625 is applicable to District schools other than charter schools and a negative $803,680 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 and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF BROWARD COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County. Those services are provided primarily to prekindergarten through twelfth-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 State Board of Education. The geographic boundaries of the District are those of Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 241 District schools other than charter schools, 95 charter schools, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 260,740.59 unweighted FTE as recalibrated for those students that included 38,129.08 unweighted FTE as recalibrated for charter school students and received approximately $646.9 million in State funding through the FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-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. The funding provided by the FEFP is based upon 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 (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education 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 reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $29.4 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT
ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Broward County District School Board's compliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 2013-14* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following material noncompliance:

Teachers

Of the 454 teachers in our test, 62 did not meet State requirements governing 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.[1] Of the 454 teachers in our test,

[1] For teachers, see *SCHEDULE D*, Findings 9, 10, 16, 23, 30, 39, 41, 45, 46, 49, 59, 60, 65, 66, 74, 76, 77, 78, 82, 83, 87, 89, 90, 91, 95, 96, 97, 99, 101, 102, 105, 106, 109, 110, 111, 112, 114, 120, 121, 126, and 127.

85 (19 percent) taught at charter schools and 33 of the 62 teachers (53 percent) with exceptions taught at charter schools.

Students

One hundred forty-six of the 705 students in our ESOL test,[2] 69 of the 480 students in our ESE Support Levels 4 and 5 test,[3] and 41 of the 162 students in our Career Education 9-12 (OJT) test[4] had 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. Of the 705 students in our ESOL test, 197 (28 percent) attended charter schools and 34 of the 146 students (23 percent) with exceptions attended charter schools. None of the students included in our ESE Support Levels 4 and 5 test or Career Education 9-12 (OJT) test attended charter schools.

In our opinion, except for the material noncompliance mentioned above 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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[5] 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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12

[2] For ESOL, see *SCHEDULE D*, Findings 1, 2, 5, 8, 11, 12, 20, 21, 22, 24, 25, 26, 31, 40, 42, 47, 48, 50, 51, 54, 55, 56, 61, 62, 63, 67, 68, 69, 70, 75, 79, 80, 85, 88, 92, 94, 98, 100, 103, 104, 113, 115, 117, 118, 119, 124, and 125.

[3] For ESE Support Levels 4 and 5, see *SCHEDULE D*, Findings 3, 4, 6, 13, 14, 15, 18, 19, 27, 32, 33, 34, 35, 36, 37, 38, 43, 52, 53, 57, 64, 71, 72, and 86.

[4] For Career Education 9-12 (OJT), see *SCHEDULE D*, Findings 7, 8, 28, 29, 44, 58, 73, and 81.

[5] 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.

(OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported FTE 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Sherrill F. Norman, CPA
Tallahassee, Florida
December 4, 2015

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT (FTE) STUDENTS

Reported FTE

The funding provided by the FEFP is based upon 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 (OJT). Unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTES A3, A4, and A5.) The District reported 260,740.59 unweighted FTE as recalibrated for those students that included 38,129.08 unweighted FTE as recalibrated for charter schools students, at 241 District schools other than charter schools, 95 charter schools, and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2014.

Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (338) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (38,841) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Tested		Students with	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	325	32	29,297	379	19	190,020.3300	300.7686	68.4711
Basic with ESE Services	335	36	5,133	251	15	43,479.0900	215.8049	(4.2564)
ESOL	311	30	3,201	705	146	19,056.6000	517.6224	(156.0308)
ESE Support Levels 4 and 5	171	25	922	480	69	2,059.1600	388.7910	(24.6833)
Career Education 9-12	52	6	288	162	41	6,125.4100	23.4667	(95.2243)
All Programs	338	37	38,841	1,977	290	260,740.5900	1,446.4536	(211.7237)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,563 of which 1,303 is applicable to District schools other than charter schools and 260 is 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. From the population of teachers, we selected 454

and found exceptions for 62. Of the 454 teachers included in our test, 85 (19 percent) taught at charter schools and 33 of the 62 teachers (53 percent) 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 and the computation of their financial impact is the responsibility of the Department of Education.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
FULL-TIME EQUIVALENT (FTE) STUDENTS

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	22.2825	1.125	25.0678
102	Basic 4-8	26.9205	1.000	26.9205
103	Basic 9-12	145.5202	1.011	147.1209
111	Grades K-3 with ESE Services	8.0505	1.125	9.0568
112	Grades 4-8 with ESE Services	1.1204	1.000	1.1204
113	Grades 9-12 with ESE Services	5.4470	1.011	5.5069
130	ESOL	(101.9422)	1.145	(116.7238)
254	ESE Support Level 4	(16.3572)	3.558	(58.1989)
255	ESE Support Level 5	(8.3261)	5.089	(42.3715)
300	Career Education 9-12	(95.2243)	1.011	(96.2718)
	Subtotal	(12.5087)		(98.7727)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	(52.2760)	1.125	(58.8105)
102	Basic 4-8	(73.7670)	1.000	(73.7670)
103	Basic 9-12	(.2091)	1.011	(.2114)
111	Grades K-3 with ESE Services	(4.7101)	1.125	(5.2989)
112	Grades 4-8 with ESE Services	(14.1642)	1.000	(14.1642)
130	ESOL	(54.0886)	1.145	(61.9314)
	Subtotal	(199.2150)		(214.1834)

Total Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	(29.9935)	1.125	(33.7427)
102	Basic 4-8	(46.8465)	1.000	(46.8465)
103	Basic 9-12	145.3111	1.011	146.9095
111	Grades K-3 with ESE Services	3.3404	1.125	3.7579
112	Grades 4-8 with ESE Services	(13.0438)	1.000	(13.0438)
113	Grades 9-12 with ESE Services	5.4470	1.011	5.5069
130	ESOL	(156.0308)	1.145	(178.6552)
254	ESE Support Level 4	(16.3572)	3.558	(58.1989)
255	ESE Support Level 5	(8.3261)	5.089	(42.3715)
300	Career Education 9-12	(95.2243)	1.011	(96.2718)
	Total	(211.7237)		(312.9561)

[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 Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT (FTE) STUDENTS

No.	Program	Proposed Adjustments[1] #0201	#0452	#0831	Balance Forward
101	Basic K-3	1.6464	.....	.....	1.6464
102	Basic 4-8	1.3230	.....	.8630	2.1860
103	Basic 9-12	.....	37.4456	.....	37.4456
111	Grades K-3 with ESE Services	.5003	.....	1.0000	1.5003
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.3336	.....	.3336
130	ESOL	(2.4696)	(18.0630)	(.8630)	(21.3956)
254	ESE Support Level 4	(1.0001)	(.3336)	(1.0000)	(2.3337)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	(23.9504)	.....	(23.9504)
Total		.0000	(4.5678)	.0000	(4.5678)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #0871	#0881	#0951	#0971	Balance Forward
101	1.6464	.....	.....	.....	5.1624	6.8088
102	2.1860	.....	6.8064	.....	1.7212	10.7136
103	37.4456	2.3000	.....	4.3967	.....	44.1423
111	1.5003	.....	.....	.....	3.5000	5.0003
112	.0000	.....	1.0002	.....	.....	1.0002
113	.3336	1.0000	.....	.4998	.....	1.8334
130	(21.3956)	.....	(6.3062)	(4.3967)	(6.8836)	(38.9821)
254	(2.3337)	.4999	(1.0000)	(.4998)	(3.5000)	(6.8336)
255	.0000	(3.7999)	(.5004)	.....	.....	(4.3003)
300	(23.9504)	.....	.....	(.7854)	.....	(24.7358)
Total	(4.5678)	.0000	.0000	(.7854)	.0000	(5.3532)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #0991	#1221	#1241	#1281	Balance Forward
101	6.8088	.1500	2.1112	.....	.....	9.0700
102	10.7136	.....	.1365	.....	.....	10.8501
103	44.1423	.1200	.....	19.5404	3.1416	66.9443
111	5.0003	1.0502	.....	.....	.....	6.0505
112	1.0002	.1200	.....	.....	.....	1.1202
113	1.8334	.1758	.....	.....	.....	2.0092
130	(38.9821)	.....	(2.2477)	(5.2193)	(3.1416)	(49.5907)
254	(6.8336)	.....	.....	.....	.....	(6.8336)
255	(4.3003)	(2.0711)	.....	(.5000)	.....	(6.8714)
300	(24.7358)	.....	.....	(14.5353)	.....	(39.2711)
Total	(5.3532)	(.4551)	.0000	(.7142)	.0000	(6.5225)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #1421	#1761	#1781	#1901	Balance Forward
101	9.0700	1.7820	.....	.4221	.....	11.2741
102	10.8501	1.7820	.....	.8520	.....	13.4841
103	66.9443	.....	.....	.....	51.4873	118.4316
111	6.0505	.5000	.....	.....	.....	6.5505
112	1.1202	.....	.....	.....	.....	1.1202
113	2.0092	.....	.....	.....	1.4998	3.5090
130	(49.5907)	(3.5640)	.....	(1.2741)	(3.8210)	(58.2498)
254	(6.8336)	(.5000)	(.5001)	.....	(1.4998)	(9.3335)
255	(6.8714)	.....	.....	.....	.....	(6.8714)
300	(39.2711)	.....	.....	.....	(47.7330)	(87.0041)
Total	(6.5225)	.0000	(.5001)	.0000	(.0667)	(7.0893)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #1951	#2071	#2831	#3051	Balance Forward
101	11.2741	7.0454	.8604	.....	.....	19.1799
102	13.4841	5.2877	.....	.....	6.5811	25.3529
103	118.4316	.....	.....	17.8666	.....	136.2982
111	6.5505	1.5000	.....	.....	.....	8.0505
112	1.1202	.....	.....	.....	.....	1.1202
113	3.5090	.....	.....	3.3757	.....	6.8847
130	(58.2498)	(12.3331)	(.8604)	(17.8666)	(6.5811)	(95.8910)
254	(9.3335)	(1.5000)	.....	(2.3757)	.....	(13.2092)
255	(6.8714)	.....	.....	(1.0000)	.....	(7.8714)
300	(87.0041)	.....	.....	(.1306)	.....	(87.1347)
Total	(7.0893)	.0000	.0000	(.1306)	.0000	(7.2199)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #3371	#3391	#4772	#5030*	Balance Forward
101	19.1799	3.1026	.....	.....	3.3857	25.6682
102	25.3529	.....	.....	1.5676	1.1220	28.0425
103	136.2982	.....	9.4193	.....	.....	145.7175
111	8.0505	.....	.....	.....	.....	8.0505
112	1.1202	.....	.....	.0002	.....	1.1204
113	6.8847	.....	.....	.....	.....	6.8847
130	(95.8910)	.....	(1.8808)	(1.0677)	(4.5077)	(103.3472)
254	(13.2092)	(2.6479)	.....	(.5001)	.....	(16.3572)
255	(7.8714)	(.4547)	.....	.....	.....	(8.3261)
300	(87.1347)	.....	(8.0896)	.....	.....	(95.2243)
Total	(7.2199)	.0000	(.5511)	.0000	.0000	(7.7710)

*Charter School

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #5048*	#5141*	#5325*	#5361*	Balance Forward
101	25.6682	3.1223	3.1427	8.6311	9.8338	50.3981
102	28.0425	3.2490	1.6676	4.5427	.....	37.5018
103	145.7175	.....	.....	.....	.....	145.7175
111	8.0505	(.5000)	.....	.....	.....	7.5505
112	1.1204	.....	.....	.....	.....	1.1204
113	6.8847	.....	.....	.....	.....	6.8847
130	(103.3472)	(7.3713)	(4.8103)	(13.1738)	(9.8338)	(138.5364)
254	(16.3572)	.....	.....	.....	.....	(16.3572)
255	(8.3261)	.....	.....	.....	.....	(8.3261)
300	(95.2243)	.....	.....	.....	.....	(95.2243)
Total	(7.7710)	(1.5000)	.0000	.0000	.0000	(9.2710)

*Charter School

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #5410*	#5431*	#5434*	#5481*	Balance Forward
101	50.3981	2.1112	(35.0627)	(47.4401)	.....	(29.9935)
102	37.5018	.0000	(42.4373)	(41.9110)	.....	(46.8465)
103	145.7175	.....	.....	.....	(.2091)	145.5084
111	7.5505	.....	(3.7099)	(.5002)	.....	3.3404
112	1.1204	(2.0000)	(7.5831)	(4.5811)	.....	(13.0438)
113	6.8847	.....	.....	.....	.....	6.8847
130	(138.5364)	(2.1112)	(2.6197)	(3.1084)	(6.5524)	(152.9281)
254	(16.3572)	.....	.....	.....	.....	(16.3572)
255	(8.3261)	.....	.....	.....	.....	(8.3261)
300	(95.2243)	.....	.....	.....	.....	(95.2243)
Total	(9.2710)	(2.0000)	(91.4127)	(97.5408)	(6.7615)	(206.9860)

*Charter School

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Program	Brought Forward	Proposed Adjustments[1] #6501	Total
101	Basic K-3	(29.9935)	.....	(29.9935)
102	Basic 4-8	(46.8465)	.....	(46.8465)
103	Basic 9-12	145.5084	(.1973)	145.3111
111	Grades K-3 with ESE Services	3.3404	.....	3.3404
112	Grades 4-8 with ESE Services	(13.0438)	.....	(13.0438)
113	Grades 9-12 with ESE Services	6.8847	(1.4377)	5.4470
130	ESOL	(152.9281)	(3.1027)	(156.0308)
254	ESE Support Level 4	(16.3572)	.....	(16.3572)
255	ESE Support Level 5	(8.3261)	.....	(8.3261)
300	Career Education 9-12	(95.2243)	.....	(95.2243)
Total		(206.9860)	(4.7377)	(211.7237)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENTS

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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 2013-14* issued by the Department of Education. Except for the material noncompliance 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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE students under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on pages 53 and 54.

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A6). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 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.		
Bennett Elementary School (#0201)		
1. [Ref. 20101] The files for two ELL students did not contain *ELL Student Plans* covering the 2013-14 school year. We also noted that: (a) an ELL Committee was not convened by October 1, 2013, for one student, or (b) within 30 school days prior to the second student's ESOL anniversary date to consider the students' extended ESOL placements for a fourth year. We propose the following adjustment:		
101 Basic K-3	.8232	
102 Basic 4-8	.8232	
130 ESOL	(1.6464)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Bennett Elementary School (#0201) (Continued)

2. [Ref. 20102] The file for one ELL student did not contain documentation to support the student's initial placement in the ESOL Program. We noted that the student was assessed as FES and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8232	
130 ESOL	(.8232)	.0000

3. [Ref. 20103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5003	
254 ESE Support Level 4	(.5003)	.0000

4. [Ref. 20104] The file for one ESE student did not contain a valid IEP or *Matrix of Services* form covering the February 2014 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4998	
254 ESE Support Level 4	(.4998)	.0000
		.0000

Whiddon Rodgers Education Center (#0452)

5. [Ref. 45201] The files for seven ELL students enrolled in the ESOL Program did not contain *ELL Student Plan*s that covered the 2013-14 school year. We also noted that an ELL Committee was not convened within 30 school days prior to one of the student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year and this student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	3.1237	
130 ESOL	(3.1237)	.0000

6. [Ref. 45202] The file for one ESE student did not contain a *Matrix of Services* form to accompany the IEP dated April 23, 2013. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3336	
254 ESE Support Level 4	(.3336)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Whiddon Rodgers Education Center (#0452) (Continued)

7. [Ref. 45203] The timecards for 18 Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(2.9285)	(2.9285)

8. [Ref. 45204] Three students (one was in our ESOL test and two were in our Career Education 9-12 [OJT] test) were not in attendance during the February 2014 reporting survey period and should not have been reported for FEFP funding. We also noted that the timecards for the Career Education 9-12 (OJT) 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	(.7126)	
130 ESOL	(.3570)	
300 Career Education 9-12	(.5697)	(1.6393)

9. [Ref. 45270/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Technical Education (Ref. 45270) or English (Ref 45271). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 45270		
103 Basic 9-12	20.4522	
300 Career Education 9-12	(20.4522)	.0000
Ref. 45271		
103 Basic 9-12	11.8637	
130 ESOL	(11.8637)	.0000

10. [Ref. 45272] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.7186	
130 ESOL	(2.7186)	.0000
		(4.5678)

Findings		Proposed Net Adjustments (Unweighted FTE)

Lake Forest Elementary School (#0831)

11. [Ref. 83101] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year and the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.4315	
130 ESOL	(.4315)	.0000

12. [Ref. 83102] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	.4315	
130 ESOL	(.4315)	.0000

13. [Ref. 83103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

Bright Horizons (#0871)

14. [Ref. 87101] For two ESE students: (a) the file for one student did not contain a *Matrix of Services* form covering the 2013-14 school year, and (b) one student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(2.0000)	.0000

15. [Ref. 87102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.5001)	
255 ESE Support Level 5	.5001	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Bright Horizons (#0871) (Continued)

16. [Ref. 87170] One teacher who was hired on August 13, 2012, held a temporary certificate in ESE and was required to pass the Florida General Knowledge test within one year from the date of employment; however, the teacher did not receive a passing score on this test until December 13, 2013, which was after the October 2013 reporting survey. We also noted that the teacher was approved by the School Board to teach ASD out of field; however, the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.3000	
255 ESE Support Level 5	(2.3000)	.0000
		.0000

New River Middle School (#0881)

17. [Ref. 88101] The file for one ESE student did not contain an IEP covering the October 2013 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	(.5002)	.0000

18. [Ref. 88102] The file for one ESE student did not contain a *Matrix of Services* form covering the 2013-14 school year. We propose the following adjustment:

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

19. [Ref. 88103] The entire schedule for one ESE student who was provided both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5). The student's file did not contain a *Matrix of Services* form pertaining to the on-campus instruction; consequently, the on-campus portion of the student's schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5004	
255 ESE Support Level 5	(.5004)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

New River Middle School (#0881) (Continued)

20. [Ref. 88104] The files for three ELL students did not contain *ELL Student Plans* covering the October 2013 or February 2014 reporting survey periods. We also noted for one of the above-noted students that the student's parents were not notified of the student's ESOL placement and an ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	1.6816	
130 ESOL	(1.6816)	.0000

21. [Ref. 88105] ELL Committees were not convened within 30 school days prior to four ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We also noted that two of the students' English language proficiency was not assessed within 30 school days prior to the students' ESOL anniversary dates. We propose the following adjustment:

102 Basic 4-8	2.9841	
130 ESOL	(2.9841)	.0000

22. [Ref. 88106] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4263	
130 ESOL	(.4263)	.0000

23. [Ref. 88170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.2142	
130 ESOL	(1.2142)	.0000
		.0000

Fort Lauderdale High School (#0951)

24. [Ref. 95101] The English language proficiency of three ELL students was not assessed within 30 days prior to the students' fourth year ESOL anniversary dates. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Fort Lauderdale High School (#0951) (Continued)		
103 Basic 9-12	1.8564	
130 ESOL	(1.8564)	.0000

25. [Ref. 95102] The parents of one ELL student were not notified of their child's ESOL placement until January 21, 2014, which was after the October 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4002	
130 ESOL	(.4002)	.0000

26. [Ref. 95103] The file for one ELL student did not contain documentation to support the student's initial placement in the ESOL Program. We noted that the student was assessed as FES and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4998	
130 ESOL	(.4998)	.0000

27. [Ref. 95104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4998	
254 ESE Support Level 4	(.4998)	.0000

28. [Ref. 95105] The timecards for nine Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.6426)	(.6426)

29. [Ref. 95106] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.1428)	(.1428)

30. [Ref. 95170] One teacher taught Language Arts classes that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.6403	
130 ESOL	(1.6403)	.0000
		(.7854)

Findings		Proposed Net Adjustments (Unweighted FTE)

Boulevard Heights Elementary School (#0971)

31. [Ref. 97101] The files for eight ELL students did not contain *ELL Student Plans* covering the 2013-14 school year. We also noted that ELL Committees were not convened within 30 school days prior to five of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

101 Basic K-3	5.1624	
102 Basic 4-8	1.7212	
130 ESOL	(6.8836)	.0000

32. [Ref. 97102] The files for two ESE students did not contain *Matrix of Services* forms to support the students' reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

33. [Ref. 97103] The *Matrix of Services* forms for two ESE students incorrectly included three Special Consideration points designated for PK students earning less than .5000 FTE during an FTE reporting survey period. Consequently, the students should have been reported in Program No. 111 (Grades K-3 with ESE Services) rather than Program No. 254 (ESE Support Level 4). We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
		.0000

Wingate Oaks Center (#0991)

34. [Ref. 99101] The files for four ESE students did not contain *Physician's Statements* to support the students' placements in the Hospital and Homebound Program. We propose the following adjustment:

111 Grades K-3 with ESE Services	.2250	
112 Grades 4-8 with ESE Services	.0400	
113 Grades 9-12 with ESE Services	.0200	
255 ESE Support Level 5	(.2850)	.0000

35. [Ref. 99102] Eleven ESE students were reported for more homebound instruction than was supported by the homebound instructors' contact logs. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Wingate Oaks Center (#0991) (Continued)		
113 Grades 9-12 with ESE Services	.0784	
255 ESE Support Level 5	(.4484)	(.3700)

36. [Ref. 99103] The homebound instructors' contact logs for two ESE students indicated that the students did not receive homebound instruction during the entire 11-day February 2014 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0600)	(.0600)

37. [Ref. 99104] The files for 24 ESE students did not contain *Matrix of Services* forms covering the October 2013 or February 2014 reporting survey periods. We also noted that for 3 of the students there were no homebound teachers' contact logs to support the reported instructional time for 2 of the students and 1 student's file did not contain a *Physician's Statement* supporting the student's placement in the Hospital and Homebound Program. We propose the following adjustment:

111 Grades K-3 with ESE Services	.7689	
112 Grades 4-8 with ESE Services	.0800	
113 Grades 9-12 with ESE Services	.0174	
255 ESE Support Level 5	(.8914)	(.0251)

38. [Ref. 99105] One student enrolled in the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 5). The student was enrolled in a telecommunications class and was not receiving individual instruction at the same location; consequently, the student should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0600	
255 ESE Support Level 5	(.0600)	.0000

39. [Ref. 99170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out of field in English and Elementary Education (Ref. 99170), Middle Grade General Science (Ref. 99171), or was not approved to teach out of field in PK Disabilities until February 4, 2014 (Ref. 99172), which was after the October 2013 reporting survey period. We also noted that the parents of the students were not notified of the teachers' out-of-field status (Ref. 99170/71) or were not notified of the teacher's out-of-field status until February 3, 2014 (Ref. 99172). We propose the following adjustments:

Findings		Proposed Net Adjustments (Unweighted FTE)
Wingate Oaks Center (#0991) (Continued)		
Ref. 99170		
101 Basic K-3	.1500	
103 Basic 9-12	.0800	
255 ESE Support Level 5	(.2300)	.0000
Ref. 99171		
103 Basic 9-12	.0400	
255 ESE Support Level 5	(.0400)	.0000
Ref. 99172		
111 Grades K-3 with ESE Services	.0563	
255 ESE Support Level 5	(.0563)	.0000
		(.4551)

Pembroke Pines Elementary School (#1221)

40. [Ref. 122101] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	.8372	
130 ESOL	(.8372)	.0000

41. [Ref. 122170] One teacher did not hold a Florida teaching certificate that was valid during the February 2014 reporting survey period and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	1.2740	
102 Basic 4-8	.1365	
130 ESOL	(1.4105)	.0000
		.0000

Northeast High School (#1241)

42. [Ref. 124101] The files for three ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

103 Basic 9-12	1.7854	
130 ESOL	(1.7854)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Northeast High School (#1241) (Continued)

43. [Ref. 124102] One ESE student was not in attendance during the October 2013 reporting survey period and should not have been reported for FEFP funding. We also noted that the student's IEP and *Matrix of Services* form were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)

44. [Ref. 124103] The timecards for two Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2142)	(.2142)

45. [Ref. 124170/72] Two teachers were teaching out of field in ESOL. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 124170		
103 Basic 9-12	.6428	
130 ESOL	(.6428)	.0000
Ref. 124172		
103 Basic 9-12	2.7911	
130 ESOL	(2.7911)	.0000

46. [Ref. 124171] 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 but taught a course that required certification in Technical Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	14.3211	
300 Career Education 9-12	(14.3211)	.0000
		(.7142)

Findings		Proposed Net Adjustments (Unweighted FTE)

Nova High School (#1281)

47. [Ref. 128101] The files for five ELL students did not contain *ELL Student Plans* covering the October 2013 or February 2014 reporting survey periods. We also noted that ELL Committees were not convened within 30 school days prior to three of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fifth or sixth year. We also noted for two of the three students that one student was assessed as English language proficient on all parts of the CELLA but was not exited from the ESOL Program and one student's English language proficiency was not assessed within 30 school days prior to the student's fifth-year ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	2.1420	
130 ESOL	(2.1420)	.0000

48. [Ref. 128102] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	(.4284)	.0000

49. [Ref. 128170] One teacher taught Language Arts classes that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	(.5712)	.0000
		.0000

Coconut Creek Elementary School (#1421)

50. [Ref. 142101] The files for three ELL students did not contain *ELL Student Plans* covering the 2013-14 school year. We also noted that ELL Committees were not convened within 30 school days prior to two of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We propose the following adjustment:

101 Basic K-3	.8910	
102 Basic 4-8	1.7820	
130 ESOL	(2.6730)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Coconut Creek Elementary School (#1421) (Continued)

51. [Ref. 142102] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We also noted that the student's file did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8910	
130 ESOL	(.8910)	.0000

52. [Ref. 142103] One ESE student was not reported 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	(.5000)	.0000
		.0000

Hollywood Park Elementary School (#1761)

53. [Ref. 176101] One ESE student was not in attendance during the October 2013 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	(.5001)	(.5001)
		(.5001)

Cypress Elementary School (#1781)

54. [Ref. 178101] One ELL student's English language proficiency was not assessed within 30 school days prior to the student's fifth-year ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.8520	
130 ESOL	(.8520)	.0000

55. [Ref. 178102] The file for one ELL student in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4221	
130 ESOL	(.4221)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Piper High School (#1901)

56. [Ref. 190101] The files for seven ELL students did not contain *ELL Student Plans* that covered the October 2013 or February 2014 reporting survey periods. We also noted that an ELL Committee was not convened within 30 school days prior to one of the student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	2.8992	
130 ESOL	(2.8992)	.0000

57. [Ref. 190102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.4998	
254 ESE Support Level 4	(1.4998)	.0000

58. [Ref. 190103] The timecard for one Career Education 9-12 (OJT) student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.0667)	(.0667)

59. [Ref. 190170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.9218	
130 ESOL	(.9218)	.0000

60. [Ref. 190171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Television Production Technology (Ref. 190171) or Technical Education (Ref. 190172). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 190171		
103 Basic 9-12	29.1892	
300 Career Education 9-12	(29.1892)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Piper High School (#1901) (Continued)		
Ref. 190172		
103 Basic 9-12	18.4771	
300 Career Education 9-12	(18.4771)	.0000
		(.0667)

Park Ridge Elementary School (#1951)

61. [Ref. 195101] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	.8498	
130 ESOL	(.8498)	.0000

62. [Ref. 195102] The files for six ELL students did not contain *ELL Student Plans* covering the 2013-14 school year and the parents of two of the students were not notified of the students' placements in the ESOL Program. We also noted that ELL Committees were not convened within 30 school days prior to three of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year and the English language proficiency of two of these three students was not assessed within 30 school days prior to the students' ESOL anniversary dates. We propose the following adjustment:

101 Basic K-3	1.6994	
102 Basic 4-8	3.3992	
130 ESOL	(5.0986)	.0000

63. [Ref. 195103] The files for five ELL students did not contain evidence that the students' parents were notified of the students' ESOL placements. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:

101 Basic K-3	2.1348	
102 Basic 4-8	.8498	
130 ESOL	(2.9846)	.0000

64. [Ref. 195104] Two ESE students were not reported in accordance with the students' *Matrix of Service*s forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Park Ridge Elementary School (#1951) (Continued)

65. [Ref. 195170] One teacher was not approved by the School Board to teach ESOL out of field until February 4, 2014, which was after the October 2013 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.2112	
130 ESOL	(3.2112)	.0000

66. [Ref. 195171] One teacher taught a Language Arts class that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1889	
130 ESOL	(.1889)	.0000
		.0000

Pasadena Lakes Elementary School (#2071)

67. [Ref. 207101] An ELL Committee was not convened by October 1, 2013, to consider one ELL student's extended ESOL placement for a fourth year. We propose the following adjustment:

101 Basic K-3	.8604	
130 ESOL	(.8604)	.0000
		.0000

Western High School (#2831)

68. [Ref. 283101] The files for 17 ELL students did not contain *ELL Student Plans* covering the 2013-14 school year. We also noted that ELL Committees were not convened within 30 school days prior to 4 of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year and the English language proficiency of 1 of these students was not assessed within 30 school days prior to the student's ESOL anniversary date. Additionally, the parents of 1 of the students were not notified of their child's placement in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	11.3680	
130 ESOL	(11.3680)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Western High School (#2831) (Continued)

69. [Ref. 283102] The file for one ELL student enrolled in the ESOL 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	.8568	
130 ESOL	(.8568)	.0000

70. [Ref. 283103] The files for six ELL students did not contain evidence that the students' parents were notified of the students' ESOL placements. We propose the following adjustment:

103 Basic 9-12	3.6418	
130 ESOL	(3.6418)	.0000

71. [Ref. 283104] For four ESE students: (a) the files for three of the students did not contain *Matrix of Services* forms covering the October 2013 or February 2014 reporting survey periods, and (b) the *Matrix of Services* form for one student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.8755	
254 ESE Support Level 4	(1.8755)	
255 ESE Support Level 5	(1.0000)	.0000

72. [Ref. 283105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	(.5002)	.0000

73. [Ref. 283106] The timecards for two Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.1306)	(.1306)

74. [Ref. 283170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Western High School (#2831) (Continued)		
103 Basic 9-12	2.0000	
130 ESOL	(2.0000)	.0000
		(.1306)

Forest Glen Middle School (#3051)

75. [Ref. 305101] The files for two ELL students did not contain documentation to support the students' initial placement in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	1.6660	
130 ESOL	(1.6660)	.0000

76. [Ref. 305170/71] Two teachers taught Language Arts classes that included ELL students but had earned only 120 of the 300 (Ref. 305170) or 120 of the 240 (Ref. 305171) in-service training points in ESOL strategies required by rule and the teachers' in-service training timeline. We also noted that one of the teachers was not approved by the School Board to teach ESOL out of field (Ref. 305170). We propose the following adjustments:

Ref. 305170		
102 Basic 4-8	.3334	
130 ESOL	(.3334)	.0000
Ref.305171		
102 Basic 4-8	2.2491	
130 ESOL	(2.2491)	.0000

77. [Ref. 305172] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.3326	
130 ESOL	(2.3326)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Silver Lakes Elementary School (#3371)

78. [Ref. 337170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required the teacher to have an endorsement in ASD. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.1026	
254 ESE Support Level 4	(2.6479)	
255 ESE Support Level 5	(.4547)	.0000
		.0000

Charles W. Flanagan High School (#3391)

79. [Ref. 339101] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	(.4284)	.0000

80. [Ref. 339102] The file for one ELL student did not contain documentation to support the student's initial placement in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.5336	
130 ESOL	(.5336)	.0000

81. [Ref. 339103] The timecards for six Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.5511)	(.5511)

82. [Ref. 339170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.9188	
130 ESOL	(.9188)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Charles W. Flanagan High School (#3391) (Continued)

83. [Ref. 339171] 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 Family and Consumer Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	7.5385	
300 Career Education 9-12	(7.5385)	.0000
		(.5511)

Millennium Middle School (#4772)

84. [Ref. 477201] The IEP for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	.4999	
112 Grades 4-8 with ESE Services	(.4999)	.0000

85. [Ref. 477202] ELL Committees were not convened within 30 school days prior to two ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.8178	
130 ESOL	(.8178)	.0000

86. [Ref. 477203] The file for one ESE student did not contain a *Matrix of Services* form covering the October 2013 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Millennium Middle School (#4772) (Continued)

87. [Ref. 477270] One teacher was teaching out of field in ESOL and the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL. We also noted that the parents were not notified of the teacher's out-of-field status in Reading until October 21, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2499	
130 ESOL	(.2499)	.0000
		.0000

Somerset Pines Academy (#5030) Charter School

88. [Ref. 503001] ELL Committees were not convened within 30 school days prior to seven ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

101 Basic K-3	2.9189	
102 Basic 4-8	.4170	
130 ESOL	(3.3359)	.0000

89. [Ref. 503070] One teacher taught Language Arts classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000

90. [Ref. 503071] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in Middle Grade General Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.7050	
130 ESOL	(.7050)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Somerset Pines Academy (#5030) Charter School (Continued)

91. [Ref. 503072] One teacher was teaching out of field and the parents of students taught were not notified of the teacher's out-of-field status in Elementary Education and ESOL. We propose the following adjustment:

101 Basic K-3	.2668	
130 ESOL	(.2668)	.0000
		.0000

Renaissance Charter School at University (#5048)

92. [Ref. 504801] Two ELL students in the ESOL Program were not in membership during the survey weeks of the October 2013 or February 2014 reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.2088)	
130 ESOL	(1.2912)	(1.5000)

93. [Ref. 504802] There was no evidence that the parents of one ESE student had been advised of and invited to the student's IEP development meeting. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

94. [Ref. 504803] ELL Committees were not convened by October 1, 2013, to consider two ELL students' extended ESOL placements for a fourth or fifth year. We propose the following adjustment:

102 Basic 4-8	1.4166	
130 ESOL	(1.4166)	.0000

95. [Ref. 504871/72/73] Three teachers were not properly certified and were not approved by the School Board to teach ESOL out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status (Ref. 504871/72) and one of the teachers had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline (Ref. 504872). We propose the following adjustments:

Ref. 504871		
101 Basic K-3	.6660	
130 ESOL	(.6660)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Renaissance Charter School at University (#5048) (Continued)		
Ref. 504872		
102 Basic 4-8	1.6656	
130 ESOL	(1.6656)	.0000
Ref. 504873		
101 Basic K-3	.4995	
130 ESOL	(.4995)	.0000

96. [Ref. 504874/75] Two teachers did not hold Florida teaching certificates that were valid during the October 2013 (Ref. 504875) or February 2014 (Ref. 504874) reporting survey periods and were not otherwise qualified to teach. We propose the following adjustments:

Ref. 504874		
101 Basic K-3	.8328	
130 ESOL	(.8328)	.0000
Ref. 504875		
101 Basic K-3	.8328	
130 ESOL	(.8328)	.0000

97. [Ref. 504876] One teacher was not approved by the School Board to teach out of field in ESOL and the parents of the ELL students were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
		(1.5000)

Somerset Academy (#5141) Charter School

98. [Ref. 514101] For five ELL students: (a) ELL Committees were not convened by October 1, 2013, to consider three of the students' extended ESOL placements for a fourth or fifth year, and (b) ELL Committees were not convened within 30 school days prior to two of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year. We propose the following adjustment:

101 Basic K-3	.4169	
102 Basic 4-8	1.6676	
130 ESOL	(2.0845)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Somerset Academy (#5141) Charter School (Continued)

99. [Ref. 514171/72] Two teachers whose classes included ELL students were not properly certified and were not approved by the School Board to teach ESOL out of field. We propose the following adjustments:

Ref. 514171		
101 Basic K-3	.0166	
130 ESOL	(.0166)	.0000
Ref. 514172		
101 Basic K-3	2.7092	
130 ESOL	(2.7092)	.0000
		.0000

Hollywood Academy of Arts & Science (#5325) Charter School

100. [Ref. 532501] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.4088	
130 ESOL	(.4088)	.0000

101. [Ref. 532570/72/73/74/75/76] Six teachers were not properly certified and were not approved by the School Board to teach ESOL out of field. We also noted that the parents of the students were not notified of three of the teachers' out-of-field status (Ref. 532573/74/75). In addition, one of the teachers had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline (Ref. 532576). We propose the following adjustments:

Ref. 532570		
102 Basic 4-8	2.1804	
130 ESOL	(2.1804)	.0000
Ref. 532572		
101 Basic K-3	3.0435	
130 ESOL	(3.0435)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Hollywood Academy of Arts & Science (#5325) Charter School (Continued)

Ref. 532573		
101 Basic K-3	1.4536	
130 ESOL	(1.4536)	.0000
Ref. 532574		
101 Basic K-3	2.6804	
130 ESOL	(2.6804)	.0000
Ref. 532575		
102 Basic 4-8	.7268	
130 ESOL	(.7268)	.0000
Ref. 532576		
102 Basic 4-8	1.2267	
130 ESOL	(1.2267)	.0000

102. [Ref. 532571] One teacher taught a Language Arts class that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.4536	
130 ESOL	(1.4536)	.0000
		.0000

Championship Academy of Distinction (#5361) Charter School

103. [Ref. 536101] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* that covered the October 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000

104. [Ref. 536102] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Championship Academy of Distinction (#5361) Charter School (Continued)		
101 Basic K-3	.4338	
130 ESOL	(.4338)	.0000

105. [Ref. 536172] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Elementary Education. We propose the following adjustment:

101 Basic K-3	4.5000	
130 ESOL	(4.5000)	.0000

106. [Ref. 536173/75] Two teachers taught Language Arts classes that included ELL students but had earned only 60 of the 120 in-service training points (Ref. 536173) or had earned none of the 60 in-service training points until November 22, 2013, which was after the October 2013 reporting survey period (Ref. 536175) in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 536173		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
Ref. 536175		
101 Basic K-3	4.0500	
130 ESOL	(4.0500)	.0000
		.0000

Ben Gamla Charter School (#5410)

107. [Ref. 541001] There was no documentation to support the attendance of two students (one in our Basic test and one in our Basic with ESE Services test) covering the 2013-14 school year. We propose the following adjustment:

102 Basic 4-8	(1.0000)	
112 Grades 4-8 with ESE Services	(1.0000)	(2.0000)

108. [Ref. 541002] The IEP for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Ben Gamla Charter School (#5410) (Continued)

109. [Ref. 541070/71] Two teachers were not approved by the School Board to teach ESOL out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status and one of the teachers (Ref. 541070) had earned none of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

Ref. 541070		
101 Basic K-3	.3276	
130 ESOL	(.3276)	.0000
Ref. 541071		
101 Basic K-3	1.4742	
130 ESOL	(1.4742)	.0000

110. [Ref. 541072] One teacher did not pass the General Knowledge test within one year from the date of employment. We propose the following adjustment:

101 Basic K-3	.3094	
130 ESOL	(.3094)	.0000
		(2.0000)

The Obama Academy for Boys (#5431) Charter School

111. [Ref. 543170/71] Two teachers were not properly certified and were not approved by the School Board to teach ESOL out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. Since the students are proposed for adjustment in Finding 113 (Ref. 543101), we present this disclosure Finding with no proposed adjustment.

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112. [Ref. 543172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Health but taught courses that required certification in Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students are proposed for adjustment in Finding 113 (Ref. 543101), we present this disclosure Finding with no proposed adjustment.

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Findings	Proposed Net Adjustments (Unweighted FTE)

The Obama Academy for Boys (#5431) Charter School (Continued)

113. [Ref. 543101] We examined the available attendance records for the 101 students reported for the 2013-14 school year (5 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 3 students were in our ESOL test) to ascertain the process used in documenting the daily attendance activity for those students.

School management informed us that the School utilized the District's student information system (TERMS) for its student attendance record keeping through the use of a third-party contracted individual who was tasked with entering the School's daily attendance into TERMS based on paper rosters that the individual School teachers had manually completed (i.e., source attendance documentation). We requested the source attendance documentation to support the attendance activity for the 101 students. The source attendance documentation for these students was not available at the time of our request and could not be subsequently located. As a result, any information that was available in TERMS could not be substantiated; therefore, the 101 students' attendance activity was not validated and did not support the students' attendance for FEFP funding for both the October 2013 and the February 2014 reporting survey periods.

In addition, no evidence was provided to us for examination to show that the attendance records or reports had been certified by the School's Principal or the Principal's designee, contrary to State Board of Education Rules 6A-1.044 (9) and (10), FAC. We noted that the School had not established comprehensive written policies or procedures relating to the responsibilities of the various School personnel who were to maintain the attendance data.

Furthermore, in our effort to understand the School's attendance record keeping process more clearly, we inquired during our examination field work as to the identity of the third party mentioned above and was informed that the District did not know the name of the third party. The District's IT department researched why the third party's identity was not known and explained that, unlike other District schools that have individual TERMS log-ons, the District had provided the charter schools in the District with only a single log-on and that it was the responsibility of each charter school to assign this log-on to a specific individual. Since the School did not assign this log-on to a specific individual, the District could not associate any of the data-entry activity to any one person and thus it became a generic user identification.

Findings		Proposed Net Adjustments (Unweighted FTE)

The Obama Academy for Boys (#5431) Charter School (Continued)

In response to our inquiry, District management informed us that they are currently making changes to the security files in TERMS for the 2015-16 school year that will require each school to identify the personnel number of the staff member for each user identification assigned. The School's use of a generic user identification limits the School's and District's accountability for system actions (i.e., attendance record keeping) and increases the risk that inappropriate or unauthorized activity, should it occur, may not be detected in a timely manner.

In addition, for 4 of the above-noted students: (a) the IEP for 1 ESE student and the ESOL files for 2 ELL students were not available at the time of our examination and could not be subsequently located, and (b) the *ELL Student Plan* for 1 student in the ESOL Program was not prepared until November 12, 2013, which was after the October 2013 reporting survey period.

On April 7, 2015, the District School Board considered and rendered the Agreed Final Order that terminated two Charter Schools (i.e., this School and the Red Shoe Charter School for Girls) effective June 30, 2015, at the end of the 2014-15 school year. See related Finding 115.

Consequently, we propose the following adjustment:

101 Basic K-3	(35.0627)	
102 Basic 4-8	(42.4373)	
111 Grades K-3 with ESE Services	(3.7099)	
112 Grades 4-8 with ESE Services	(7.5831)	
130 ESOL	(2.6197)	(91.4127)
		(91.4127)

The Red Shoe Charter School for Girls (#5434)

114. [Ref. 543470/71/72] Three teachers were not properly certified and were not approved by the School Board to teach ESOL out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. Since the students are proposed for adjustment in Finding 115 (Ref. 543401), we present this disclosure Finding with no proposed adjustment.

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Findings	Proposed Net Adjustments (Unweighted FTE)

The Red Shoe Charter School for Girls (#5434) (Continued)

115. [Ref. 543401] We examined the attendance records for the 106 students reported for the 2013-14 school year (7 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 3 students were in our ESOL test) to ascertain the process used in documenting the daily attendance activity for those students.

School management informed us that the School utilized the District's student information system (TERMS) for its student attendance record keeping through the use of a third-party contracted individual who was tasked with entering the School's daily attendance into TERMS based on paper rosters that the individual School teachers had manually completed (i.e., source attendance documentation). We requested the source attendance documentation to support the attendance activity for the 106 students. The source attendance documentation for these students was not available at the time of our request and could not be subsequently located. As a result, any information that was available in TERMS could not be substantiated; therefore, the 106 students' attendance activity was not validated and did not support the students' attendance for FEFP funding for both the October 2013 and the February 2014 reporting survey periods.

In addition, no evidence was provided to us for examination to show that the attendance records or reports had been certified by the School's Principal or the Principal's designee, contrary to State Board of Education Rules 6A-1.044 (9) and (10), FAC. We noted that the School had not established comprehensive written policies or procedures relating to the responsibilities of the various School personnel who were to maintain the attendance data.

Furthermore, in our effort to understand the School's attendance record keeping process more clearly, we inquired during our examination field work as to the identity of the third party mentioned above and was informed that the District did not know the name of the third party. The District's IT department researched why the third party's identity was not known and explained that, unlike other District schools that have individual TERMS log-ons, the District had provided the charter schools in the District with only a single log-on and that it was the responsibility of each charter school to assign this log-on to a specific individual. Since the School did not assign this log-on to a specific individual, the District could not associate any of the data-entry activity to any one person and thus it became a generic user identification.

Findings		Proposed Net Adjustments (Unweighted FTE)

The Red Shoe Charter School for Girls (#5434) (Continued)

In response to our inquiry, District management informed us that they are currently making changes to the security files in TERMS for the 2015-16 school year that will require each school to identify the personnel number of the staff member for each user identification assigned. The School's use of a generic user identification limits the School's and District's accountability for system actions (i.e., attendance record keeping) and increases the risk that inappropriate or unauthorized activity, should it occur, may not be detected in a timely manner.

Additionally, for 4 of the above-noted students: (a) the IEP for 1 ESE student and the ESOL files for 2 ELL students were not available at the time of our examination and could not be subsequently located, and (b) an ELL Committee was not convened within 30 school days prior to 1 student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year.

On April 7, 2015, the District School Board considered and rendered the Agreed Final Order that terminated two Charter Schools (i.e., this School and the Obama Academy for Boys) effective June 30, 2015, at the end of the 2014-15 school year. See related Finding 113.

Consequently, we propose the following adjustment:

101 Basic K-3	(47.4401)	
102 Basic 4-8	(41.9110)	
111 Grades K-3 with ESE Services	(.5002)	
112 Grades 4-8 with ESE Services	(4.5811)	
130 ESOL	(3.1084)	(97.5408)
		(97.5408)

Mavericks High of Central Broward County (#5481) Charter School

116. [Ref. 548104] Student attendance taken by the teachers was entered into the School's fully automated and electronic system (Maestro Student Information System [MAESTRO SIS]) and uploaded nightly into the District's student information system (TERMS). State Board of Education Rule 6A-1.044(3), FAC, and the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10, require specific system criteria to be met. We noted the following:

Findings	Proposed Net Adjustments (Unweighted FTE)

Mavericks High of Central Broward County (#5481) Charter School (Continued)

a. MAESTRO SIS did not include a sign-on indicator to ensure that attendance was being taken regularly and to facilitate monitoring of exception reports by responsible School administrators.

b. There was no evidence that MAESTRO SIS generated a daily log that included sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted.

c. There was no evidence that School administrators were capturing tardy and early departure data to support when a student arrived late or departed early and the reason for either.

d. There was no evidence to support that period-by-period attendance for students in Grades 9-12 had been recorded for the specific subject areas of instruction for which the students received credit. School management stated that students are assigned to one classroom daily and work at their own pace on APEX Learning, a computer-based learning platform, for most of their coursework.

These recordkeeping deficiencies existed throughout the 2013-14 school year and increased the likelihood of erroneous reporting of student attendance. However, because we were able to verify attendance for at least 1 day of the 11-day reporting survey period for all of the students included in our test, we present this disclosure Finding with no proposed adjustment.

.0000

117. [Ref. 548101] Two ELL students were not in attendance during the February 2014 reporting survey period and should not have been reported for FEFP funding. We also noted that one of the students was reported beyond the maximum 6-year period allowed for State funding of ESOL in the October 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	(1.2615)	(.9615)

Findings		Proposed Net Adjustments (Unweighted FTE)

Mavericks High of Central Broward County (#5481) Charter School (Continued)

118. [Ref. 548102] The English language proficiencies of four ELL students were not assessed within the 30 school days prior to the students' ESOL anniversary dates. For three of the four students, ELL Committees were not convened within 30 school days prior to three of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fifth or sixth year, and the files for two of the three students did not contain *ELL Student Plans* that covered the 2013-14 school year. We propose the following adjustment:

103 Basic 9-12	1.9692	
130 ESOL	(1.9692)	.0000

119. [Ref. 548103] Nine students were incorrectly reported for FEFP funding. The *FTE General Instructions 2013-14* state that "Students who complete the minimum number of credits and other requirements but are unable to meet the state graduation test score requirement, required grade point average, or other district school board requirements for graduation may be awarded a certificate of completion or may elect to remain in the secondary school as either a full-time student or a part-time student for up to one additional year and receive special instruction designed to remedy their identified deficiencies. This special instruction may be reported for FTE funding." However, nine students did not meet the criteria as described below:

a Four students were in their second year of school after having received their certificates of completion.

b. Three students were awarded their standard diplomas prior to the reporting survey periods.

c. One student had passed the required State assessment prior to the reporting survey period.

d. One student had been awarded a certificate of completion during the prior school year and was taking additional coursework because the student had not completed the Reading assessment requirement. Thus, the remediation coursework in Reading was eligible to be reported and was for the two periods of such instruction; however, the student's course schedule showed that the student had also enrolled in three periods of non-Reading instruction.

Findings		Proposed Net Adjustments (Unweighted FTE)

Mavericks High of Central Broward County (#5481) Charter School (Continued)

Consequently, the above-described students were not eligible for FEFP funding for this additional instruction. Additionally, for three of the students who were enrolled in the ESOL Program: (a) the files for two ELL students were not available at the time of our examination and could not be subsequently located, and (b) the file for one ELL student did not contain an *ELL Student Plan* that covered the 2013-14 school year. We propose the following adjustment:

103 Basic 9-12	(4.3000)	
130 ESOL	(1.5000)	(5.8000)

120. [Ref. 548170/73] Two teachers taught Language Arts classes that included ELL students but had earned only 120 of the 300 (Ref. 548170) or none of the 180 (Ref. 548173) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 548170		
103 Basic 9-12	1.0461	
130 ESOL	(1.0461)	.0000
Ref. 548173		
103 Basic 9-12	.2833	
130 ESOL	(.2833)	.0000

121. [Ref. 548172] One teacher did not hold a Florida teaching certificate that was valid during the October 2013 and February 2014 reporting survey periods and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.4923	
130 ESOL	(.4923)	.0000
		(6.7615)

Off Campus Learning (#6501)

122. [Ref. 650103] Our review of student schedules disclosed that five courses were being listed as taken by each student and reported for FEFP funding; however, School management informed us that the practice of scheduling students for five courses but enrolling them in only two courses at a time on the Web-based program (EDMENTUM) was implemented by the previous School management and continued by the current School management. School management noted that this practice allowed students to apply more class time to fewer courses in order to complete more courses during

Findings	Proposed Net Adjustments (Unweighted FTE)
Off Campus Learning (#6501) (Continued)	
the student's enrollment at the School. We also noted that the students worked at their individual pace as there was no consequence to a student for not attending school regularly. Furthermore, unless a student achieved a grade of C or higher, attempted coursework was not reported on the student's transcript which increased the risk that a student could potentially be funded for the same course any number of times as a result. Consequently, since we could not determine that this was specifically not allowed according to the Florida Statutes, State Board of Education Rule, or any current guidance and because we were able to determine that the students' schedules were set up to be a 5-hour school day for two courses at a time with an 180-day school year that equates to a 900-hour equivalency, we are presenting this as a disclosure Finding with no proposed adjustment.	.0000
123. [Ref. 650104] Our examination disclosed that the School's electronic attendance system (PINNACLE) that was uploaded nightly into the District's student information system (TERMS) did not comply with specific system criteria as outlined in State Board of Education Rule 6A-1.044(3), FAC, and the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook,* pages 6 through 10. We noted the following:	

a. There was no evidence that School administrators were capturing tardy and early departure data to support when a student arrived late or departed early and the reason for either.

b. There was no evidence to support that period-by-period attendance for students in Grades 9-12 had been recorded for the specific subject areas of instruction for which the students received credit.

c. Students were reported as present in TERMS based on the input in PINNACLE for coursework that was completed at home. The designation code recorded for this in PINNACLE was "PN," that, when uploaded to TERMS, would read simply as present. The inference of this reporting is that the student's attendance occurred at the School and not at home where the instruction actually occurred. Only students who received instruction at School should be reported as in attendance.

Findings	Proposed Net Adjustments (Unweighted FTE)

Off Campus Learning (#6501) (Continued)

However, because we were able to verify attendance for at least 1 day in each of the 11-day reporting survey periods (October 2013 and February 2014) for all of the students in our test, we present this disclosure Finding with no proposed adjustment.

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124. [Ref. 650101] Eleven students (4 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 4 students were in our ESOL test) were either not in membership (1 student) or were not in attendance (10 students) during the October 2013 or February 2014 reporting survey periods and should not have been reported for FEFP funding. We also noted exceptions for the 4 ELL students as follows: (a) the ESOL files for 2 students were not available at the time of our examination and could not be subsequently located, and (b) the files for 2 students did not contain *ELL Student Plans* covering the 2013-14 school year, and an ELL Committee was not convened and the student's English language proficiency was not assessed within 30 school days prior to one of the two students' ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. Additionally, we noted exceptions with the students' reported schedules as noted in Finding 122 (Ref. 650103). We propose the following adjustment:

103 Basic 9-12	(2.6000)	
113 Grades 9-12 with ESE Services	(1.4377)	
130 ESOL	(.7000)	(4.7377)

125. [Ref. 650102] For eight ELL students, the ESOL files for two students did not contain *ELL Student Plans* covering the October 2013 or February 2014 reporting survey periods, and ELL Committees were not convened and the students' English language proficiencies were not assessed within 30 school days prior to the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fifth or sixth year, and the files for six students were not available at the time of our examination and could not be subsequently located. Additionally, we noted exceptions with the eight students' reported schedules as noted in Finding 122 (Ref. 650103). We propose the following adjustment:

103 Basic 9-12	1.8259	
130 ESOL	(1.8259)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Off Campus Learning (#6501) (Continued)

126. [Ref. 650170] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4768	
130 ESOL	(.4768)	.0000

127. [Ref. 650171] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1000	
130 ESOL	(.1000)	.0000
		(4.7377)
Proposed Net Adjustment		(211.7237)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT (FTE) STUDENTS

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership during the survey week and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding and documentation is retained to support this reporting; (2) all electronic attendance recordkeeping systems comply with the specific system criteria requirements outlined in State Board of Education Rule 6A-1.044(3), FAC, and the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (3) attendance for students in Grades 9-12 is recorded period by period and teachers' attendance taking is monitored to ensure that all attendance is promptly taken by the teachers; (4) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates or by October 1 if the students' ESOL anniversary dates fall within the first 2 weeks of school and ELL Committees are timely convened subsequent to these assessments; (5) *ELL Student Plans*, IEPs, and *Matrix of Services* forms are timely prepared and retained in the students' files; (6) ELL students' files contain proper documentation to support the students' ESOL placements; (7) parents are timely notified of their children's ESOL placements; (8) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (9) students who are assessed English language proficient are either exited from the ESOL Program or referred to an ELL Committee for determination for continued ESOL placements; (10) all required participants are involved in the development of the students' IEPs and documentation of this participation is maintained in the students' files; (11) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored; (12) reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and the time authorized on the students' IEPs and these placements are supported by *Physician's Statements*; (13) there is evidence of review of the *Matrix of Services* forms to ensure that the *Matrix of Services* forms accurately and currently reflect the IEP services in effect during the reporting survey period; (14) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (15) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (16) teachers who are issued temporary certificates pass the Florida General Knowledge test within one year of employment; (17) parents are timely notified when their children are assigned to teachers teaching out of field; (18) ESOL teachers earn the appropriate in-service training points as required by rule and in accordance with the teachers' in-service training timelines; and (19) student records are retained and available for audit purposes.

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 governing the determination and reporting of the number of FTE students under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), FS ..... Dual Enrollment Programs
Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS ..... Definitions
Section 1011.62, FS ..... Funds for Operation of Schools
Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2013-14

Attendance

Section 1003.23, FS ..... Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records
Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2013-14

Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages
Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners
Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
Rule 6A-6.09021, FAC ..... Annual English Language Proficiency Assessment for English Language Learners (ELLs)
Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program
Rule 6A-6.0903, FAC ..... Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
Rule 6A-6.09031, FAC ..... Post Reclassification of English Language Learners (ELLs)
Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), FAC ..... Pupil Attendance Records

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2013-14

Exceptional Education

Section 1003.57, FS ..... Exceptional Students Instruction
Section 1011.62, FS ..... Funds for Operation of Schools
Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs
Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC ..... Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years
Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students
Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services
Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators
Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, FS ..... Positions for Which Certificates Required
Section 1012.56, FS ..... Educator Certification Requirements
Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel
Rule 6A-1.0503, FAC ..... Definition of Qualified Instructional Personnel
Rule 6A-4.001, FAC ..... Instructional Personnel Certification
Rule 6A-6.0907, FAC ..... Inservice Requirements for Personnel of Limited English Proficient Students

Virtual Education

Section 1002.321, FS ..... Digital Learning
Section 1002.37, FS ..... The Florida Virtual School
Section 1002.45, FS ..... Virtual Instruction Programs
Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction
Section 1003.498, FS ..... School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS ..... Charter Schools

NOTE A – SUMMARY
FULL-TIME EQUIVALENT (FTE) STUDENTS

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Broward County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County, Florida. Those services are provided primarily to prekindergarten through twelfth-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 State Board of Education. The geographic boundaries of the District are those of Broward County.

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 241 District schools other than charter schools, 95 charter schools, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 260,740.59 unweighted FTE as recalibrated for those students that included 38,129.08 unweighted FTE as recalibrated for charter school students and received approximately $646.9 million in State funding through the FEFP. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-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. Full-Time Equivalent (FTE) Students

The funding provided by the FEFP is based upon 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 FTE. For example, for prekindergarten through third grade, one 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, one 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 one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be

reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. 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

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education 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 reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education 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 this product 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 Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

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 as follows: (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, FS ..... K-20 General Provisions
Chapter 1001, FS ..... K-20 Governance
Chapter 1002, FS ..... Student and Parental Rights and Educational Choices
Chapter 1003, FS ..... Public K-12 Education
Chapter 1006, FS ..... Support for Learning
Chapter 1007, FS ..... Articulation and Access
Chapter 1010, FS ..... Financial Matters
Chapter 1011, FS ..... Planning and Budgeting
Chapter 1012, FS ..... Personnel
Chapter 6A-1, FAC ..... Finance and Administration
Chapter 6A-4, FAC ..... Certification
Chapter 6A-6, FAC ..... Special Programs I

NOTE B – TESTING FULL-TIME EQUIVALENT (FTE) STUDENTS

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of the number of FTE students under the FEFP. The following schools were selected for testing:

School	Findings
1. Bennett Elementary School	1 through 4
2. Whiddon Rodgers Education Center	5 through 10
3. Lake Forest Elementary School	11 through 13
4. Bright Horizons	14 through 16
5. New River Middle School	17 through 23
6. Fort Lauderdale High School	24 through 30
7. Boulevard Heights Elementary School	31 through 33
8. Wingate Oaks Center	34 through 39
9. The Quest Center	NA
10. Pembroke Pines Elementary School	40 and 41
11. Northeast High School	42 through 46
12. Nova High School	47 through 49
13. Coconut Creek Elementary School	50 through 52
14. Hollywood Park Elementary School	53
15. Cypress Elementary School	54 and 55
16. Piper High School	56 through 60
17. Park Ridge Elementary School	61 through 66
18. Pasadena Lakes Elementary School	67
19. Western High School	68 through 74
20. Forest Glen Middle School	75 through 77

School	Findings
21. Silver Lakes Elementary School	78
22. Charles W. Flanagan High School	79 through 83
23. Millennium Middle School	84 through 87
24. Somerset Pines Academy*	88 through 91
25. Renaissance Charter School at University*	92 through 97
26. Somerset Academy*	98 and 99
27. Hollywood Academy of Arts & Science*	100 through 102
28. Championship Academy of Distinction* (*Formerly known as Florida Intercultural Academy*)	103 through 106
29. Ben Gamla Charter School*	107 through 110
30. The Obama Academy for Boys*	111 through 113
31. The Red Shoe Charter School for Girls*	114 and 115
32. Mavericks High of Central Broward County*	116 through 121
33. Baudhuin Oral School - Nova University	NA
34. UCP Early Beginnings	NA
35. Off Campus Learning	122 through 127
36. Broward Virtual Instruction Program	NA
37. Broward Virtual Franchise	NA

*Charter School

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STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT
ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 26, 2014, that the Broward County District School Board complied with State requirements governing the determination and reporting of students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 *Student Transportation General Instructions 2013-14* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting management's assertion about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, management's assertion that the Broward County District School Board complied with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] The noncompliance mentioned above, while indicative of certain control deficiencies,[2] is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's determination and reporting of students transported under the FEFP 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Sherrill F. Norman, CPA
Tallahassee, Florida
December 4, 2015

[1] 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.

[2] A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis.

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (2,720) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (155,829) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	301
Hazardous Walking	2,508
IDEA – PK through Grade 12, Weighted	4,546
All Other FEFP Eligible Students	148,474
Total	155,829

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

Our examination results are summarized below:

Description	Buses Proposed Net Adjustment	Students With Exceptions	Students Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(43)		
Our tests included 620 of the 155,829 students reported as being transported by the District.		28	(21)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 253 students.	_	253	(253)
Total	(43)	281	(274)

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 Department of Education.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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 *Student Transportation General Instructions 2013-14* issued by the Department of Education. The Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 72.

Findings		Students Transported Proposed Net Adjustments
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 2013 reporting survey periods and the February and June 2014 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 (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.		
1. [Ref. 51] Our general tests of student ridership disclosed that 70 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as students with disabilities under the IDEA and were not enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:		
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(18)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(52)	(70)

Findings		Students Transported Proposed Net Adjustments
2. [Ref. 52] Our general tests of student ridership disclosed that 30 students did not have matching demographic records in the State FTE database. Transportation staff was unable to provide any supporting documentation; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:		
July 2013 Survey		
15 Days in Term		
IDEA - PK through Grade 12, Weighted	(6)	
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	
February 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(20)	
June 2014 Survey		
1 Day in Term		
All Other FEFP Eligible Students	(1)	(30)
3. [Ref. 53] Our general tests of student ridership disclosed there was insufficient documentation to support the ridership of 105 students who rode on city buses (Broward County Transit) as follows: (a) the bus passes for 41 students during the October 2013 reporting survey period were not purchased until after that reporting survey period, (b) there were no invoices to support that the bus passes for 41 students had been purchased, and (c) there was no record of bus passes being issued to 23 students. We also noted that documentation showed that the same bus pass number was issued to two different students (all part of the 105 students noted above) resulting in 13 bus passes being issued to 26 students. We propose the following adjustments:		
a. **October 2013 Survey**		
90 Days in Term		
All Other FEFP Eligible Students	(41)	

Findings		Students Transported Proposed Net Adjustments
b. **October 2013 Survey**		
90 Days in Term		
All Other FEFP Eligible Students	(41)	
c. **October 2013 Survey**		
90 Days in Term		
All Other FEFP Eligible Students	(4)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(19)	(105)

4. [Ref. 54] There was no documentation to indicate that five of the students in our test had been transported during the reporting survey period; consequently, the students should not have been reported for State transportation funding. For one of the five students who was reported in the Teenage Parents and Infants ridership category, there was no documentation to support that the student was enrolled in a Teenage Parent Program. We propose the following adjustments:

October 2013 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	
Hazardous Walking	(1)	
February 2014 Survey		
90 Days in Term		
Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(1)	(5)

5. [Ref. 55] Seven students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2013 Survey	
19 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	1

Findings		Students Transported Proposed Net Adjustments
October 2013 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	
February 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	0

6. [Ref. 56] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(4)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(4)	(8)

7. [Ref. 57] Eight students in our test were not enrolled in school during the reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2013 Survey		
15 Days in Term		
All Other FEFP Eligible Students	(2)	
June 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	
5 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(1)	
1 Day in Term		
All Other FEFP Eligible Students	(3)	(8)

Findings			Students Transported Proposed Net Adjustments

8. [Ref. 58] Our general tests disclosed that the reported number of buses in operation was overstated by a total of 43 buses during the October 2013 and February 2014 reporting survey periods as follows:

a. The buses operated by charter schools and third-party vendors were entered into the District's system with identical bus numbers that were also utilized as part of the District's listing of operated bus numbers resulting in the count of the charter school and third-party vendor buses not being included in the overall count. The total number of buses was understated by 12 buses (6 buses in the October 2013 reporting survey period and 6 buses in the February 2014 reporting survey period).

b. The number of buses in operation was overstated by 7 buses (4 in the October 2013 reporting survey period and 3 in the February 2014 reporting survey period) as a result of data-entry errors made when inputting the bus number.

c. The number of buses in operation was overstated as a result of a data-processing error where 48 buses (also involving 47 students) were originally reported in the previous fiscal year (2012-13 fiscal year) and also erroneously reported in the 2013-14 fiscal year, duplicating this reporting.

We propose the following adjustments:

a.	**October 2013 Survey**		
	Number of Buses in Operation	6	
	February 2014 Survey		
	Number of Buses in Operation	6	
b.	**October 2013 Survey**		
	Number of Buses in Operation	(4)	
	February 2014 Survey		
	Number of Buses in Operation	(3)	
c.	**February 2014 Survey**		
	Number of Buses in Operation	(48)	
		(43)	
	90 Days in Term		
	All Other FEFP Eligible Students		(47)	(47)

Findings	Students Transported Proposed Net Adjustments

9. [Ref. 59] The number of days in term for 436 students was incorrectly reported as follows:

a. For 417 students in the July 2013 reporting survey, the students were reported for 13, 18, 23, 28, or 50 days in term; however, the students should have been reported for 8, 15, or 19 days in term in accordance with the schools' instructional calendars. For 1 of the 417 students, the student was enrolled in a Voluntary PK Program; consequently, this student was not eligible for State transportation funding.

b. For 19 students in the June 2014 reporting survey period, the students were reported for 2 or 6 days in term; however, the students should have been reported for 5 days in term in accordance with the school's instructional calendar.

We propose the following adjustments:

July 2013 Survey	
50 Days in Term	
All Other FEFP Eligible Students	(1)
28 Days in Term	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(25)
23 Days in Term	
IDEA - PK through Grade 12, Weighted	(33)
All Other FEFP Eligible Students	(162)
19 Days in Term	
IDEA - PK through Grade 12, Weighted	21
All Other FEFP Eligible Students	15
18 Days in Term	
IDEA - PK through Grade 12, Weighted	(43)
All Other FEFP Eligible Students	(129)
15 Days in Term	
IDEA - PK through Grade 12, Weighted	57
All Other FEFP Eligible Students	300
13 Days in Term	
All Other FEFP Eligible Students	(22)

Findings		Students Transported Proposed Net Adjustments
July 2013 Survey (Continued)		
8 Days in Term		
All Other FEFP Eligible Students	23	
June 2014 Survey		
6 Days in Term		
IDEA - PK through Grade 12, Weighted	(11)	
All Other FEFP Eligible Students	(3)	
5 Days in Term		
IDEA - PK through Grade 12, Weighted	13	
All Other FEFP Eligible Students	6	
2 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(3)	(1)
Proposed Net Adjustment		(274)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported; (2) transportation personnel review the database for completeness and accuracy to ensure that all students without matching demographic records are eligible for State transportation funding and that transportation data is properly accounted for in only the reporting survey period in which it occurred; (3) IEPs are maintained in readily-accessible files and students reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for IDEA-Weighted classifications as noted on the students' IEPs; (4) only those students who are documented as enrolled in school during the survey week and recorded on bus driver reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (5) the distance from home to school is verified as being 2 miles or more prior to students being reported in the All Other FEFP Eligible Students ridership category; (6) appropriate documentation is retained to support the reporting of students on city buses; (7) transported students are reported in the correct ridership category for the correct number of days in term and appropriate documentation is on file to support that reporting; and (8) only PK students who are classified as students with disabilities under the IDEA or who are enrolled in the Teenage Parent Program are reported for State transportation funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing the determination and reporting of students transported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation

Student Transportation General Instructions 2013-14

NOTE A - SUMMARY
STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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(4), Florida Statutes.

2. Transportation in Broward County

For the fiscal year ended June 30, 2014, the District received approximately $29.4 million for student transportation as part of the State funding through the FEFP. The District's reporting of students transported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2013	336	2,436
October 2013	1,120	75,787
February 2014	1,175	77,330
June 2014	89	276
Total	2,720	155,829

3. Statutes and Rules

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

Section 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of students transported under the FEFP.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
600 SOUTHEAST THIRD AVENUE • FORT LAUDERDALE, FLORIDA 33301-3125 • TEL 754-321-2600• FAX 754-321-2701

ROBERT W. RUNCIE
Superintendent of Schools
www.browardschools.com

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LAURIE RICH LEVINSON
ANN MURRAY
NORA RUPERT

December 4, 2015

Ms. Sherrill F. Norman, CPA
Auditor General
Room 476A - Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attention: J. David Hughes

Dear Ms. Norman:

We have reviewed the preliminary and tentative report on the examination of Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation, as reported by the Broward County District School Board, for the Fiscal Year Ended June 30, 2014.

Our responses to the findings and corrective action proposals from both Broward County District School Board and the Management of the relevant Charter Schools (in separate letters attached at the end of this response) follow.

Teacher Certification Findings

Talent Acquisition & Operations-Instructional personnel are taking the following corrective actions to resolve teacher certification out-of-field compliance issues:

Non-Charter Schools

- Repeated notification is being provided to out-of-field teachers regarding the need for training, with individualized timelines outlining specific consequences (non-renewal or termination of employment) for failure to comply.
- Each principal is meeting with affected teachers to develop an *Out-of-Field Compliance Plan* and identify a method for attainment of out-of-field compliance.
- Multiple web-based trainings on the out-of-field process are being provided to Principals, Assistant Principals, and Office Managers.
- District staff are participating in trainings with school schedulers to educate them on teacher certification, emphasizing the prevention of last-minute schedule changes close to FTE survey dates, which prevent the automated electronic system from identifying teachers as out-of-field.
- District staff are increasing the number of presentations covering the out-of-field process at Principals' meetings.
- Remedial assistance is being provided to schools cited for not providing parent notification.
- Multiple notifications are being sent to teachers who have not fulfilled the General Knowledge requirement, to promote timely completion.

"Educating Today's Students to Succeed in Tomorrow's World"
Broward County Public Schools Is An Equal Opportunity/Equal Access Employer

Charter Schools

- District personnel are attending meetings of charter school administrators to continually review protocol for Board approval of out-of-field teachers.
- The District is providing copies of the "Out-of-Field Process Guide", created by the District for the sole purpose of assisting charter schools with the out-of-field process.
- District staff are distributing communications to charter schools with reminders on the out-of-field process, including Board approval of out-of-field teachers with detailed Board meeting minutes, proper parent notification, and coursework timelines.

ELL Student Findings

The types of exceptions noted in the 2013-2014 FEFP audit were:

- English Language Learner (ELL) plans were not reviewed and updated at the beginning of the school year.
- ELL files were missing.
- Parent notice of ESOL placement was inadequate.
- ELL Committee meetings were not held and assessments were missing for extension of services.

The Bilingual/ESOL Department's established ESOL Program procedures are contained in the ESOL Handbook. The ESOL Handbook is reviewed with the schools' ESOL Contacts at the beginning of every school year. The handbook can be found at http://esol.browardschools.com. The department offers various opportunities for professional development and school assistance related to the ESOL Program requirements.

The following steps are being implemented to ensure future school compliance:

- The Bilingual/ESOL Department is monitoring schools for implementation of individual corrective action plans created by Principals in response to the auditor's observations.
- The Bilingual/ESOL Department is continuing to provide new ESOL Contacts full-day professional development three times a year, where FTE findings are presented and procedures are discussed.
- We continue to disseminate information via Broward County's *ESOL Database Program Guidelines Handbook.*
- The Bilingual/ESOL Department continues to provide school administrators with periodic reports to aid compliance with curriculum mandates, as well as ESOL Program data.
- The Bilingual/ESOL Department continues to conduct mini-audits of schools' ESOL databases, compliance, and curriculum implementation.
- The Bilingual/ESOL Department disseminates monthly at-a-glance checklists to ESOL Contacts. The checklist provides reminders such as, but not limited to, updating the ELL plan and criteria for conducting and documenting ELL Committee meetings.

We have recently implemented the use of ELLevation, an online platform for the ELL Plan. The Bilingual/ESOL Department will use ELLevation to monitor timely completion of ELL Plans and ELL Committee Meetings. Documents can be retrieved from ELLevation for missing ELL folders. Additionally, ELLevation keeps a chronology of all entries made and all notices created including parent notices and ELL Plans. These features of the new online ESOL documentation system will correct many of our previous audit issues.

ESE Student Findings

Students who were not reported for funding in accordance with the program specified by the Matrix of Services were noted in the 2013-2014 FEFP audit. Actions that are being taken to correct this persistent issue include:

- Staff is being retrained on rules of Matrix completion. Further training was initiated at a Fall ESE Specialist meeting.
- ESE Specialists are being reminded of scripts and document checklists available in the district's E-Box, to assist in ensuring that all related documents are created.
- District Compliance staff are conducting a quarterly sampling of three schools to assure that each student has a valid Matrix for their IEP. This data is being kept in the Compliance Office.
- Information Management Technicians (IMTs) are checking the ESE verification record before each FTE survey period. Training was held in September, 2015, before Survey 2.

Another persistent deficiency described in the audit report was the lack of valid IEPs and/or Matrices to support the reporting of students in ESE programs. We are correcting this type of deficiency by taking the following steps:

- District Compliance staff are conducting quarterly samplings of three schools to ensure that each student has a valid IEP and a completed matrix. This is being done at least once every quarter and Compliance staff are maintaining this data. Schools found to not be in compliance are being notified each quarter.
- District staff are reminding ESE Specialists of scripts and document checklists available in the District's E-Box, to assist in making sure that all required related documents are created.

Auditors also noted that some students enrolled in the Hospital-Homebound program were reported for more FTE than was supported by Homebound instructors' logs and IEPs. Some Hospital-Homebound files lacked contact logs to support teacher/student interaction.

To correct these issues with documentation of services provided to students in the Hospital-Homebound program, we are taking the following actions:

- Hospital-Homebound staff are being re-trained on rules of completion for the Matrix. This is being accomplished in two ways: a) Staff are receiving training at ESE Specialist meetings. b) Hospital-Homebound staff are conducting small group training sessions with staff and home schools to assure that a valid matrix of service is created for each IEP. This began in August 2015, and will continue throughout the school year.
- Hospital-Homebound IMTs, Guidance Counselors and ESE Specialists are being trained in pulling compliance reports for Hospital-Homebound students to ensure that a valid IEP and Matrix exist, before each FTE survey period. Training began in September 2015.
- Home schools are being reminded that the medical form must be attached to the student's electronic file in the District's IEP system. Reminders were provided at the September ESE Specialists' meeting and also posted on EasyIEP™.
- Hospital-Homebound staff are being required to complete attendance logs for all students to be reviewed by District staff on a quarterly basis. Use of a new attendance-keeping form was implemented in August 2015.
- Hospital-Homebound staff are being required to post all lesson plans on the District's database to be reviewed by District staff on a quarterly basis.

Career Technical Education On-the-Job Training (OJT) Student Findings

Staff in the Career, Technical, Adult and Community Education (CTACE) Department reviewed the audit findings, which reported a total of 40 missing On-the-Job-Training (OJT) timecards. Additionally, one timecard was not signed by the employer.

Corrective actions are being implemented in the 2015-2016 school year. A re-distribution and discussion of the CTACE-generated OJT Manual occurred at the August 2015 Back-to-School District Professional Development Day, attended by Career Technical Education teachers from all high schools. The manual now emphasizes OJT reporting rules and processes, the importance of keeping all documentation in a safe location for retrieval, ensuring all documents are signed and dated appropriately, maintaining job search forms, and the criteria for students to participate in OJT courses, where they are to be compensated for employment.

The OJT Manual is posted on the CTACE website (browardschools.com/ctace) for increased accessibility to all schools.

The CTACE Director has circulated an email to Principals of our high schools with OJT programs, highlighting examples of previous audit exceptions and requesting that they meet with their OJT instructor(s) to ensure that they use processes supporting the maintenance of accurate OJT records. A copy of this information was sent to the Office of School Performance and Accountability - Cadre Directors as well.

The Off-Campus Learning Centers

While we concur with the findings, it should be noted that the practice of enrolling students in five courses on their schedule, but enrolling them only in two at a time on the web based program (Edmentum) was established to allow students to apply more class time to fewer courses in order to complete more courses over the course of their enrollment. As dictated by Section 1003.53 F.S., dropout prevention and academic intervention programs such as The Off Campus Learning Centers "shall utilize instructional teaching methods appropriate to the specific needs of the student." The structure provides the at-risk students with concentrated time in a limited number of courses, and upon their completion of said courses, they are immediately enrolled in new courses. Based on the audit finding, in school year 2015-2016 students are actively engaging in coursework associated with all enrolled courses as reflected by each student's reported schedule.

We will ensure that only students who are physically present at school can be reported as present in school. While students may complete some web-based coursework from home, they must be present in order to be reported as present. We have eliminated the "PN" (Present, Not in school) code for the 2015-2016 school year to ensure that students who are absent from school are coded appropriately. Additionally, we have modified the attendance tracking to accurately reflect student attendance for each period, which would capture students arriving tardy or departing early.

Charter Schools -- Missing Source Attendance Documentation

Charter School Agreements with the two Charter Schools cited in findings 113 and 115 became effective on July 1, 2012 and terminated on June 30, 2015, following a protracted process involving documentation of numerous deficiencies, and lengthy administrative proceedings.

Student Transportation Findings

Management of Student Transportation is ensuring that only students who are currently enrolled in school, in membership during the survey period, and who are transported to school during the survey period are reported for Transportation funding, in the appropriate ridership categories based on the students' Individual Education Plans (IEPs). Management is also ensuring that students counted during the survey process have proper documentation to support the ridership categories reported for each student.

Transportation staff are programmatically screening data on PK students reported for funding to ensure the students are classified in IDEA or are enrolled in a Teen Parent program.

Days-in-term are being reported by the Information and Technology Department (I&T) using a calculator in the TERMS system. Information and Technology staff are assisting schools with entering accurate summer schedules for students so that TERMS reports the correct number of days-in-term for summer transportation.

A process was put in place by the Information and Technology Department to match student records with demographic records prior to sending records to the state for FEFP funding. Student records with no demographic information are being removed from the state file and placed in a separate file for Transportation Department staff to research.

Student Transportation processes all students for each survey period through a filter for each category. Student eligibility codes and distance to school are checked and each eligible student is automatically placed into the correct category. Transportation will continue to monitor this automated process to ensure only students who are enrolled during survey periods are counted for FEFP funding.

Transportation Department personnel are verifying that each Broward County Transit invoice is dated prior to the month of bus or train usage, there is a record of each bus pass issued to each student and each student has a specific bus pass number.

Additionally, Student Transportation staff are ensuring that there is only one bus per route.

We are grateful to auditors Eric Seldomridge, Olukemi Latilo, and Christopher Tynes for their generous support, instruction, and encouragement.

Please contact the FEFP Audit Liaison for Broward County Public Schools, Ann Conway, of the Office of the Chief Auditor at (754) 321-2409 to request additional information.

Sincerely,

Robert W. Runcie
Superintendent of Schools

RWR/PR
Attachments

Attachment 1

Response by the Management of
Somerset Pines Academy
Charter School

Findings 88 - 91

SOMERSET PINES CHARTER SCHOOL

"A BROWARD COUNTY PUBLIC CHARTER SCHOOL"

901 NE 33rd Street, Pompano Beach, Fl 33064
Tel. No.:954-786-5980
Fax No.: 954-786-5981

Principal
Dr. Donna Kaye

Discipline Specialist/Middle School Lead Teacher:
Ms. Taheerah Nasai

Primary Team Leader (K-2):
Mrs. Jessica Banks

Upper Elementary Team Leader (3-5):
Mrs. Jaclyn Garippa

Middle School Team Leaders (6-8):
Mrs. Margaret Corbett
Mrs. Kristin Forbes

ESE Specialist:
Ms. Courtney Gray

IMT:
Mrs. Luz DeGroat

School Counselor:
Ms. Natasha Wilson

Treasurer/Activities:
Mrs. Mia Hyppolite

School Web Site:

www.somersetpines.com

October 30, 2015

To Whom It May Concern,
Please find the response and corrective action taken by Somerset Pines 5030 for the 2013 2014 Audit findings.

88. [Ref.503001]ELL Committees were not convened within 30 school days prior to seven ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's ESOL anniversary date.
Committees have been convened within the 30 days of the students anniversary dates for placements of extended services. English Language proficiency is also assessed within the 30 days prior to the anniversary.

89. [Ref. 503070] One teacher taught Language Arts classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.
The teacher teaching language arts to ELL students who had not earned the training points is now ESOL endorsed.

90. [Ref.503071]One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in Middle Grade General Science. We also noted that the parents of the students were not notified of the teacher's out of field status.
The teacher in question held a statement of eligibility for Middle Grades General Science, and took the Middle Grades General Science subject area exam on August 6, 2014 and passed it. The Middle Grades General Science certification was issued on September 30, 2014.

91. [Ref.503072]One teacher was teaching out of field and the parents of students taught were not notified of the teacher's out of field status in Elementary Education and ESOL.
All parents are notified when teachers are teaching out of field. Letters are sent home and also placed in their ELL folders.

Sincerely,

DKaye

Donna Kaye, Ed.D
Somerset Pines Principal

Together we will make it happen!

Attachment 2

Response by the Management of
Renaissance Charter School at University

Findings 92 - 97

8399 N. University Drive
Tamarac, Florida 33321
Ph. 954-414-0996 Fax 954-414-0998
www.universitycharter.org
Member of Charter Schools USA
Governed by Renaissance Charter School, Inc.

DATE: November 2, 2015

TO: Florida Auditor General

FROM: LaShonda N. White, Principal

SUBJECT: 2014 FEFP Audit Response

On October 22, the Florida Auditor General issued the preliminary and tentative draft report for the audit of Renaissance Charter School at University's FTE reporting for the 2013-2014 school year.

Below are our responses to the six findings (92, 93, 94, 95, 96, and 97) in the report.

#92 – 94 Essential staff were trained on reviewing reports to prevent data errors from recurring and our procedures were updated to avoid such data errors regarding membership, ESE meeting invitations, and ELL committee compliance.

#95 - 97 Essential staff were trained to monitor teacher certification and our process was revised to ensure that all teachers are in compliance according to the META Consent Decree. Further, our governing board minutes will reflect the individual names of teachers that required OOF Waivers.

LaShonda N. White Principal	James Monds Jr. Assistant Principal	Nicole Rico Assistant Principal	Stephen Gibbs Dean of Students

Attachment 3

Response by the Management of
Somerset Academy
Charter School

Findings 98 - 99

SOMERSET ACADEMY CHARTER SCHOOL

"A BROWARD COUNTY PUBLIC CHARTER SCHOOL"

20803 Johnson Street, Pembroke Pines, Fl 33029
954-442-0233 Main Office
Facsimile 954-442-1762 middle-high / 954-442-0813 elementary
www.somersetacademy.com

Elementary/Middle/High/
Arts Conservatory
Principal/President
Mr. Bernardo Montero
bmontero@somersetacademy.com

Middle/High School/
Arts Conservatory
Vice Principal
Ms. Walkiria Soberon
wsoberon@somersetacademy.com

Middle/High School/
Arts Conservatory
Vice Principal
Ms. Cristina Camus
ccamus@somersetacademy.com

Middle/High School/
Arts Conservatory
Assistant Principal
Ms. Karina Iber
kiber@somersetacademy.com

Middle/High School/
Arts Conservatory
Lead Teacher
Ms. Christine Stewart
cstewart@somersetacademy.com

Elementary
Vice Principal
Ms. Jennifer Enriquez
jenriquez@somersetacademy.com

Elementary
Assistant Principal
Ms. Tara Barber
tbarber@somersetacademy.com

10/26/2015

To whom it may Concern,

Please allow this letter to serve as a call to action to correct measures found in the audit conducted at Somerset Academy Elementary (5141).

In the case of Ref. 514101: ELL Committees have been made even more of a priority with special attention being made to the 30 school day period.

In the case of Ref. 514171/72: students schedules have been reassessed to be certain that compliance is met in regards to ESOL teachers being fully endorsed to work with that specific population.

Please note that the findings were taken very seriously and corrections in each of these areas was an immediate result. Thank you for taking the time to read this letter. Additional questions are welcomed.

Best Regards,

Bernardo Montero

We strive to develop students who are self-assured, well-rounded, and prepared for future success

Attachment 4

Response by the Management of
Hollywood Academy of Arts and Science
Charter School

Findings 100 - 102

HOLLYWOOD ACADEMY
OF ARTS & SCIENCE

DATE: November 2, 2015

TO: Florida Auditor General

FROM: Mark Hage, Principal

SUBJECT: 2014 FEFP Audit Response

On October 22, 2015 the Florida Auditor General issued the preliminary and tentative draft report for the audit of Hollywood Academy of Arts & Science's (5325) FTE reporting for the 2013-2014 school year.

Below are our responses to the 3 findings (100,101, & 102) in the report.

#100 Essential staff reviewed all folders to flag mid year anniversary dates to ensure assessments were within the required timeframe.

#101 - 102 Essential staff were trained to monitor teacher certification and our process was revised to ensure that all teachers are in compliance according to the META Consent Decree. Further, our governing board minutes will reflect the individual names of teachers that required OOF Waivers. Parents will also be notified via parent letter and school newsletter.

Sincerely,

Mr. Mark D. Hage
Principal
mhage@hollywoodcharter.org

1705 Van Buren Street • Hollywood, Florida 33020
Phone: 954-925-6404 • Fax: 954-925-8123
www.hollywoodcharter.org

A Member of the Charter Schools USA Family of Schools.

Attachment 5

Response by the Management of
Florida Intercultural Academy
Championship Academy of Distinction
Charter School

Findings 103 - 106

CHAMPIONSHIP ACADEMY OF DISTINCTION
1100 Hillcrest Dr.
Hollywood, FL 33021
Phone: 954-924-8006 Fax: 954-924-8044
www.championshipacademy.org

November 2, 2015

To Whom It May Concern:

In regards to reference number 536101 and reference number 536102 Championship Academy will keep all ELL documentation in the student's file within their CUM folder.

In regards to reference number 536172, the school will properly document teacher's out-of-field waivers to include all subjects and areas. Parents will be notified immediately of their child's teacher's status. The teacher referenced was terminated.

In regards to reference number 536173, the teacher has changed positions and is no longer teaching Language Arts. The teacher has been given until June 2016 to complete their required ESOL courses. The school will follow the ESOL timeline to ensure courses are being completed in a timely manner by the required teacher.

In regards to reference number 536175, the teacher has completed all required ESOL courses.

We ensure you the school has put in place corrective actions to prevent such issues from reoccurring. Should you have any questions, feel free to contact me at (954)924-8006.

Sincerely,

Gustavo Prats
Principal

Attachment 6

Response by the Management of
Ben Gamla Charter School

Findings 107 - 110

Ben Gamla Charter, an "A" School
2620 Hollywood Boulevard, Hollywood Fl. 33020•Phone:(954)342-4064 Fax:(954)342-4107

Sharon Miller, Principal

November 23rd, 2015

To Whom It May Concern:

This letter shall serve as the further requested response to the findings from the 2013-2014 FTE Audit Response.

#107 [Ref. 541001]: We shall respectfully accept this finding because there must be adequate attendance documentation to support reporting a student for FTE. The ESE Specialist who was responsible at the time is not employed here any longer. She left the day before Start-Up (August of 2014). Hence, our present ESE Specialist had no background knowledge of this finding. Moving forward, the *corrective action* will be a diligent review of the ESE Specialist's documentation and FTE reporting process.

#108 [Ref. 541002]: I do recall this finding and, again, the ESE Specialist who was responsible for coordinating and securing the appropriate signatures, neglected to attain that of the general education teacher. As such, we must be responsible and accept the finding. The *corrective action* will include a culmination at the close of every ESE meeting to ascertain that all members of the multidisciplinary team have signed the 1108 Form, and of course, been in attendance.

#109 [Ref. 541070/71]: The two teachers were given the appropriate length of time to complete their ESOL endorsement. Having made the choice not to satisfy this requirement during the period they were considered, *Out of Field*, they were made aware that teaching in our building would not be possible without the required ESOL endorsement. Any staff person hired is told this at the time of hire. The *corrective action* was to terminate their positions as teachers in our school building.

#110 [Ref. 541072]: The teacher to whom this pertains did not pass the General Knowledge test within the time frame allowed. As such, this teacher was not eligible to teach in our school. The *corrective action* was to terminate this individual's position and rehire a professional who already possessed the necessitated (compliance) criteria to teach.

It is my fervent hope that the provided explanations meet with the approval of the person(s) monitoring this audit.

Sincere Regards,

Sharon Miller

Sharon Miller,
Principal, Ben Gamla Charter School
2620 Hollywood Boulevard
Hollywood, FL 33020
Tel: 954-342-4064
Fax: 954-342-4107
Email: smiller@bengamlacharter.org
Web-Site: http://www.bengamla-charter.com

Attachment 7

Response by the Management of
Mavericks High of Central Broward County
Charter School

Findings 116 - 121

MAVERICKS HIGH CENTRAL BROWARD
Nadine Leblanc, School Leader
Eunice Casey, Assistant School Leader
424 West Sunrise Boulevard
Fort Lauderdale, FL 33311
Telephone: 954-446-9234
Facsimile: 954-522-1539

November 3, 2015

Response to Audit Findings

116. [Ref. 548104] Student attendance taken by the teachers was entered into the School's fully automated and electronic system.

The attendance reporting system in Maestro is a positive verification system as opposed to an exception system. In most schools, a student is assumed to be present and is only marked absent if the teacher records an absence in the attendance system.

In contrast, in the Maestro system ALL students are initially coded as absent for the individual day. The student must scan their ID card to trigger the attendance system to change their attendance to present. If the student is tardy (arrives after the scanning process has ended for the session), the student signs a tardy log at the front desk. The student's daily attendance must be individually updated in Maestro as the default remains at absent. As a result, the attendance accuracy has improved dramatically

Each student is assigned to an attendance course in Maestro that is linked to the homeroom/session the student regularly attends. A teacher in the specific classroom is assigned responsibility to verify attendance.

When a student enters school daily, the student scans their Maverick's student ID card. The scanning process is monitored by a staff member to insure that the student does not scan more than one ID card.

The scanned information changes the student's daily attendance to a code of Present (which was initially set to Absent).

The Homeroom teacher, described above, reviews the Maestro attendance of all students in the course and verifies that the attendance is correct. The teacher prints out the classroom attendance, which shows a picture of each student and names and signs the document, indicating that the attendance is correct.

If a student arrives TARDY, the student signs in at the front desk and the attendance information is updated in Maestro. There is a field to indicate the number of minutes Tardy when updating the daily attendance.

A daily attendance roster for the entire school is produced, showing student numbers and names and is provided to the data processor so that daily attendance can be recorded in the district's Student

Information System.

Maestro is a proprietary student information system owned by Bocavox. Maverick's administration will work with Bocavox to create a "flag" to identify which staff member has verified the daily attendance for each individual attendance course.

117. [Ref.548101] Two ELL students were not in attendance during the February 2014 reporting survey period and should not have been reported for FEFP funding.

Concur: This was an error in reporting. The students should not have been reported for funding.

118. [Ref. 548102] The English language proficiencies of four ELL students were not assessed within the 30 school days prior to the students' ESOL anniversary dates.

Concur: Every effort is made to complete this task within the required timelines. Maverick's Support will create a process for the ELL coordinator to follow to insure the assessments are completed in a timely manner.

119. [Ref.548103] Nine students were incorrectly reported for FEFP funding. The *FTE General Instructions 2013 14* state that "Students who complete the minimum number of credits and other requirements but are unable to meet the state graduation test score requirement, required grade point average, or other district school board requirements for graduation may be awarded a certificate of completion or may elect to remain in the secondary school as either a full time student or a part time student for up to one additional year and receive special instruction designed to remedy their identified deficiencies. This special instruction may be reported for FTE funding." However, nine students did not meet the criteria as described below:

A Four students were in their second year of school after having received their certificates of completion.

B Three students were awarded their standard diplomas prior to the reporting survey periods.

C One student had passed the required State assessment prior to the reporting survey period.

D One student had been awarded a certificate of completion during the prior school year and was taking additional coursework because the student had not completed the Reading assessment requirement. Thus, the remediation coursework in Reading was eligible to be reported and was for the two periods of such instruction; however, the student's course schedule showed that the student had also enrolled in three periods of non-Reading instruction.

The opportunity to re-enroll for an additional year for remediation after the student has earned all the necessary credits for graduation during the previous school year is a fairly new concept in Florida.

The majority of students who enroll in Mavericks are deficient in academic skills, both reading & math. As a result, students frequently complete the 18- or 24-credit requirements for graduation but have not

completed the assessment requirements, in Reading, Math, or both.

The returning students are to be assigned to Intensive Reading if the student has not passed the reading assessment. There are 5 course offerings in APEX to assist the student in preparing for the state reading assessment.

For students who have not passed the math requirement (either FCAT Math or Algebra EOC) are assigned to Intensive Math and /or Liberal Arts Math courses. The student does not earn additional credit for these courses, as the student has already mastered this requirement. The curriculum in APEX for these courses focuses on mastering the Algebra EOC exam. Therefore, these courses should meet the requirement for FEFP reporting for the extended year if the student has not passed the EOC exam (or needs to pass the FCAT math).

When a student is initially assigned a COC (completed all requirements except the assessment requirements), the student is assigned a COC in both Maestro and in the district's SIS. The student is encouraged to return to complete the requirements but many do not choose to do so.

When a student returns, the student is demonstrating that they have not accepted the COC and will be working toward completing the assessment requirements. If the student terminates their extended year instruction prior to passing the state assessment requirements, the COC is to be reinstated, as it is a terminal degree that allows enrollment in a community college.

For students who participate in the extended SY instructional program, the student is assigned to appropriate courses.

Each student's COC date & code is now recorded in Maestro. When a student returns, the student's grade level in Maestro is adjusted to reflect that the student is a returning COC.

As a result, the admissions person can determine whether the student is eligible to return, based on the COC date.

Once a COC student chooses to return, the student is informed that they only have one year to complete their assessment requirements.

The date the student PASSES the assessment should be used to determine when the final assessment requirements have been met. This concept will be reviewed with the Academic Advisors (Guidance) to insure that the proper date is used when determining when the student has actually met the graduation requirements.

For item A: Concur – these students should not have been reported for funding. The new procedures in place will insure that this does not occur in future reporting surveys.

For items B & C: Concur – These are actually the same issue. The student completed the assessment requirements, through either the standard assessment requirements (B) of the FCAT and/or Algebra EOC, or the alternate assessment requirements (C) of the SAT or ACT. The procedures in place will insure that this does not occur in future FEFP reporting surveys.

For item D: Concur – the students should have been only enrolled in Intensive Reading, Intensive Math, or Liberal Arts Math. The school administration will insure that returning COC students are enrolled in the correct courses in APEX and in the district's SIS for future FEFP surveys.

120. [Ref. 548170/73] Two teachers taught Language Arts classes that included ELL students but had earned only 120 of the 300 (Ref. 548170) or none of the 180 (Ref. 548173) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines.

Concur: For teachers who are reported out of field by the district, the school administration at Mavericks will monitor the teachers progress toward completing the necessary in-service or college coursework, focusing on the required timelines.

121. [Ref. 548172] One teacher did not hold a Florida teaching certificate that was valid during the October 2013 and February 2014 reporting survey periods and was not otherwise qualified to teach.

The teacher mentioned was properly certified for the classes she was teaching, but there was a typographical error when her social security number was typed into TERMS. Therefore the social security number reported for the teacher of record in survey 2 had one incorrect digit. This has since been adjusted.

Nadine L. Leblanc

School Leader