

**SEMINOLE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Serita Beamon served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Kristine Kraus	1
Karen Almond, Chair to 11-15-21	2
Abby Sanchez, Vice-Chair from 11-16-21	3
Amy Pennock, Chair from 11-16-21, Vice-Chair to 11-15-21	4
Dr. Tina Calderone	5

The team leader was Bernice Rivas and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

SEMINOLE COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	11
Findings.....	11
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	30
NOTES TO SCHEDULES.....	33
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	37
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	40
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	42
Findings.....	42
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	47
NOTES TO SCHEDULES.....	48
MANAGEMENT’S RESPONSE	49

SEMINOLE COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Seminole County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2022. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in English for Speakers of Other Languages (ESOL) strategies were not met for 40 of the 200 teachers in our test. Sixteen (8 percent) of the 200 teachers in our test taught at charter schools and 3 (8 percent) of the 40 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 11 of the 40 students in our ESE Support Levels 4 and 5 test and 49 of the 62 students in our Career Education 9-12 test. None of the students attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 65 of the 325 students in our student transportation test as well as exceptions for 516 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 67 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 21.4032 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 40.0093 (39.8026 applicable to District schools other than charter schools and .2067 applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 560 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$174,957 (negative 40.0093 times \$4,372.91), of which \$174,053 is applicable to District schools other than charter schools and \$904 is applicable to charter schools.

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

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 68 schools¹ other than charter schools, 6 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$261.5 million was provided through the FEFP to the District for the District-reported 67,459.79 unweighted FTE as recalibrated, which included 2,715.24 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student

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

would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

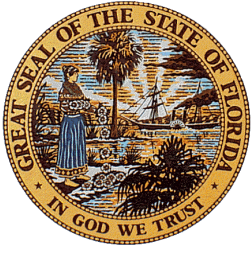
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$12.4 million for student transportation as part of the State funding through the FEFP.

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

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. 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 2021-22* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12, the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

Purpose of this Report

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

Respectfully submitted,

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

Sherrill F. Norman, CPA
Tallahassee, Florida
September 1, 2023

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2022, the Seminole County District School Board (District) reported to the DOE 67,459.79 unweighted FTE as recalibrated, which included 2,715.24 unweighted FTE as recalibrated for charter schools, at 68 District schools other than charter schools, 6 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See NOTE B.) The population of schools (78) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (25,562) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 11 of the 40 students in our ESE Support Levels 4 and 5 test,⁴ and 49 of the 62 students in our Career Education 9-12 test.⁵ None of the students attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	76	15	18,746	192	5	47,246.4400	152.5083	27.0425
Basic with ESE Services	76	15	6,015	168	4	16,481.2700	135.0344	(6.5879)
ESOL	67	14	634	181	12	1,878.7700	124.5098	(26.1304)
ESE Support Levels 4 and 5	57	10	49	40	11	265.3500	32.5091	(7.4861)
Career Education 9-12	12	3	<u>118</u>	<u>62</u>	<u>49</u>	<u>1,587.9600</u>	<u>13.6378</u>	<u>(8.2413)</u>
All Programs	78	15	<u>25,562</u>	<u>643</u>	<u>81</u>	<u>67,459.7900</u>	<u>458.1994</u>	<u>(21.4032)</u>

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 13, 16, 28, 53, 54, and 60 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 5, 27, and 40 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (719, of which 687 are applicable to District schools other than charter schools and 32 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 40 of the 200 teachers in our test.⁶ Sixteen (8 percent) of the 200 teachers in our test taught at charter schools and 3 (8 percent) of the 40 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 7, 8, 9, 10, 14, 15, 19, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 37, 38, 39, 42, 43, 46, 49, 50, 55, 56, 61, 62, 63, 64, and 67 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	12.8832	1.126	14.5065
102 Basic 4-8	7.0102	1.000	7.0102
103 Basic 9-12	5.2047	1.010	5.2567
111 Grades K-3 with ESE Services	(2.1181)	1.126	(2.3850)
112 Grades 4-8 with ESE Services	(2.5000)	1.000	(2.5000)
113 Grades 9-12 with ESE Services	(1.9698)	1.010	(1.9895)
130 ESOL	(24.1860)	1.199	(28.9990)
254 ESE Support Level 4	(10.4001)	3.648	(37.9396)
255 ESE Support Level 5	2.9140	5.340	15.5608
300 Career Education 9-12	(8.2413)	1.010	(8.3237)
Subtotal	(21.4032)		(39.8026)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	1.4303	1.126	1.6105
102 Basic 4-8	.5141	1.000	.5141
130 ESOL	(1.9444)	1.199	(2.3313)
Subtotal	.0000		(.2067)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	14.3135	1.126	16.1170
102 Basic 4-8	7.5243	1.000	7.5243
103 Basic 9-12	5.2047	1.010	5.2567
111 Grades K-3 with ESE Services	(2.1181)	1.126	(2.3850)
112 Grades 4-8 with ESE Services	(2.5000)	1.000	(2.5000)
113 Grades 9-12 with ESE Services	(1.9698)	1.010	(1.9895)
130 ESOL	(26.1304)	1.199	(31.3303)
254 ESE Support Level 4	(10.4001)	3.648	(37.9396)
255 ESE Support Level 5	2.9140	5.340	15.5608
300 Career Education 9-12	(8.2413)	1.010	(8.3237)
Total	(21.4032)		(40.0093)

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0071</u>	<u>#0081</u>	<u>#0111</u>	
101 Basic K-3	.....	3.8192	2.0539	5.8731
102 Basic 4-8	.....	.8136	.5002	1.3138
103 Basic 9-12	(7.2433)	.....	.....	(7.2433)
111 Grades K-3 with ESE Services	.....	(.5503)	.5000	(.0503)
112 Grades 4-8 with ESE Services	.....	.....	(.5002)	(.5002)
113 Grades 9-12 with ESE Services	(1.9506)	.....	.....	(1.9506)
130 ESOL	(.6508)	(2.0054)	(2.0539)	(4.7101)
254 ESE Support Level 4	(1.4641)	(.6236)	(.5000)	(2.5877)
255 ESE Support Level 5	1.0000	(1.5037)	.....	(.5037)
300 Career Education 9-12	<u>9.2879</u>	<u>.....</u>	<u>.....</u>	<u>9.2879</u>
Total	<u>(1.0209)</u>	<u>(.0502)</u>	<u>.0000</u>	<u>(1.0711)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0151</u>	<u>#0181</u>	<u>#0182</u>	<u>#0251</u>	
101	5.8731	.....	.....	.....	.....	5.8731
102	1.3138	6.5876	.....	4.2672	.....	12.1686
103	(7.2433)	.....	10.7072	.....	1.7979	5.2618
111	(.0503)	.....	.....	.....	.....	(.0503)
112	(.5002)	.....	.....	.....	.....	(.5002)
113	(1.9506)	.....	.....	.....	(.0192)	(1.9698)
130	(4.7101)	(2.9846)	(1.1539)	(4.2672)	(1.8705)	(14.9863)
254	(2.5877)	(3.6030)	(2.2082)	.....	.....	(8.3989)
255	(.5037)	.....	2.0000	.....	.....	1.4963
300	<u>9.2879</u>	<u>.....</u>	<u>(17.3664)</u>	<u>.....</u>	<u>(.1628)</u>	<u>(8.2413)</u>
Total	<u>(1.0711)</u>	<u>.0000</u>	<u>(8.0213)</u>	<u>.0000</u>	<u>(.2546)</u>	<u>(9.3470)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0271</u>	<u>#0441</u>	<u>#0502</u>	<u>#0621</u>	
101	5.8731	.8188	.9904	1.9965	.....	9.6788
102	12.1686	1.0290	(9.2328)	.....	2.3192	6.2840
103	5.2618	.....	.....	.....	.....	5.2618
111	(.0503)	.....	.4226	.....	.....	.3723
112	(.5002)	.....	(1.9998)	.....	.....	(2.5000)
113	(1.9698)	.....	.....	.....	.....	(1.9698)
130	(14.9863)	(1.8478)	(2.1795)	(1.9965)	(1.8191)	(22.8292)
254	(8.3989)	.....	.....	.....	(2.0012)	(10.4001)
255	1.4963	.....	.....	.....	1.5011	2.9974
300	<u>(8.2413)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(8.2413)</u>
Total	<u>(9.3470)</u>	<u>.0000</u>	<u>(11.9991)</u>	<u>.0000</u>	<u>.0000</u>	<u>(21.3461)</u>

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

No.	Brought Forward	Proposed Adjustments¹				Total
		#7004	#7023	#9229*	#9255*	
101	9.6788	2.7242	.4802	.2219	1.2084	14.3135
102	6.2840	.7262	.....	.....	.5141	7.5243
103	5.2618	(.0571)	.....	.....	.....	5.2047
111	.3723	(2.0102)	(.4802)	.....	.....	(2.1181)
112	(2.5000)	.....	.....	.....	.....	(2.5000)
113	(1.9698)	.....	.....	.....	.....	(1.9698)
130	(22.8292)	(1.3568)	.....	(.2219)	(1.7225)	(26.1304)
254	(10.4001)	.....	.....	.....	.....	(10.4001)
255	2.9974	(.0834)	.....	.....	.....	2.9140
300	<u>(8.2413)</u>	.....	.....	.....	.....	<u>(8.2413)</u>
Total	<u>(21.3461)</u>	<u>(.0571)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(21.4032)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Seminole County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2021-22* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Lake Mary High School (#0071)

1. [Ref. 7105] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,702 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,755 CMW to 1,862 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the Schools' bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

2. [Ref. 7101] The *Educational Plans* for two ESE students in the Gifted Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Mary High School (#0071) (Continued)

3. [Ref. 7102] One ELL student met the criteria to exit the ESOL Program based on scores received on the Spring 2021 ACCESS for ELLs and Florida Standards Assessment in English Language Arts (FSA in ELA) assessments. An ELL Committee was convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.6508	
130 ESOL	<u>(.6508)</u>	.0000

4. [Ref. 7103] Three 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	.0494	
254 ESE Support Level 4	(1.0494)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

5. [Ref. 7104] Timecards for eight Career Education 9-12 students who participated in OJT during the October 2021 or February 2022 reporting survey periods were not available at the time of our examination and could not be subsequently located. We also noted that one student was reported for more work hours than were supported by the student’s timecard during the February 2022 reporting survey period. Additionally, the timecard covering the October 2021 reporting survey period for one student was not signed or dated by the student’s employer; consequently, the students’ work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	<u>(1.0209)</u>	(1.0209)
---------------------------	-----------------	----------

6. [Ref. 7106] Our review of student course schedules disclosed that 147 students enrolled in Career and Technical Education Programs (3 students were in our Basic test) were incorrectly reported in Program No. 103 (Basic 9-12) and should have been reported in Program No. 300 (Career Education 9-12). We propose the following adjustment:

103 Basic 9-12	(20.1026)	
300 Career Education 9-12	<u>20.1026</u>	.0000

7. [Ref. 7171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	9.7938	
300 Career Education 9-12	<u>(9.7938)</u>	.0000

Findings

Lake Mary High School (#0071) (Continued)

8. [Ref. 7172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE and PK/Primary Education with endorsements in ESOL, Autism Spectrum Disorder, Reading, and Severe/Profound Disabilities but taught courses that required certification in Elementary Education. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2491	
254 ESE Support Level 4	<u>(.2491)</u>	.0000

9. [Ref. 7174] One teacher was not properly certified but was approved by the School Board to teach out of field in English in the prior year. However, District records did not evidence that the teacher earned six hours of college credit toward this out-of-field assignment. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0599	
254 ESE Support Level 4	<u>(.0599)</u>	.0000

10. [Ref. 7175] One teacher was not issued an initial certification in Elementary Education until April 22, 2022, which was after the February 2022 reporting survey period, but taught a course that required certification in ESE. Consequently, the teacher was not properly certified to teach the course reported. We propose the following adjustment:

103 Basic 9-12	.1057	
254 ESE Support Level 4	<u>(.1057)</u>	<u>.0000</u>

(1.0209)

Lake Mary Elementary School (#0081)

11. [Ref. 8101] The instructional time was incorrectly reported for one PK student who was enrolled in a part-time ESE Program. The student’s total instructional schedule supported 676 CMW; however, the instructional time was not reduced by the minutes of therapy. Since the student earned less than 1.0 FTE, the total FTE reported was overstated. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0502)</u>	(.0502)
----------------------------------	----------------	---------

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Mary Elementary School (#0081) (Continued)

12. [Ref. 8102] The English language proficiency of one ELL student was not assessed using the Spring 2021 ACCESS for ELLs. The student met the criteria to exit the ESOL Program based on scores received on the Spring 2020 ACCESS for ELLs and Spring 2021 FSA in ELA assessments. An ELL Committee was convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8136	
130 ESOL	<u>(.8136)</u>	.0000

13. [Ref. 8103] One ESE student in our ESE Support Levels 4 and 5 test 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	(.5001)	
254 ESE Support Level 4	<u>.5001</u>	.0000

14. [Ref. 8171/8173] The parent notification letters for two teachers did not indicate the teachers’ out-of-field status in ESE (Ref.8171) or ESOL (Ref. 8173). We propose the following adjustments:

<u>Ref. 8171</u>		
101 Basic K-3	2.6274	
254 ESE Support Level 4	(1.1237)	
255 ESE Support Level 5	<u>(1.5037)</u>	.0000

<u>Ref. 8173</u>		
101 Basic K-3	.4022	
130 ESOL	<u>(.4022)</u>	.0000

15. [Ref. 8172] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. The prior certificate had expired. We propose the following adjustment:

101 Basic K-3	.7896	
130 ESOL	<u>(.7896)</u>	.0000
		<u>(.0502)</u>

Findings

Evans Elementary School (#0111)

16. [Ref. 11101] 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	<u>(.5000)</u>	.0000

17. [Ref. 11102] The English language proficiency of one ELL student was not assessed by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8413	
130 ESOL	<u>(.8413)</u>	.0000

18. [Ref. 11103] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	<u>(.5002)</u>	.0000

19. [Ref. 11171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

Findings

Evans Elementary School (#0111) (Continued)

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

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

101 Basic K-3	1.2126	
130 ESOL	<u>(1.2126)</u>	<u>.0000</u>
		<u>.0000</u>

Sanford Middle School (#0151)

20. [Ref. 15101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,643 to 1,663 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,565 CMW to 1,818 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the Schools’ bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment: .0000

21. [Ref. 15102] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records completed by substitute teachers). Since we were able to verify that our test students were in attendance at least 1 day of the reporting period, we present this disclosure finding with no proposed adjustment. .0000

22. [Ref. 15171] One teacher was not properly certified but was approved by the School Board to teach out of field in Science in the prior year. However, District records did not evidence that the teacher earned 6 hours of college credit toward the out-of-field *(Finding Continues on Next Page)*

Findings

Sanford Middle School (#0151) (Continued)

assignment. We also noted the class included ELL students, but the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.9590	
130 ESOL	<u>(.9590)</u>	.0000

23. [Ref. 15172/15175] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School records indicated that the teachers were hired as long-term substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

<u>Ref. 15172</u>		
102 Basic 4-8	.3120	
130 ESOL	<u>(.3120)</u>	.0000

<u>Ref. 15175</u>		
102 Basic 4-8	.4116	
130 ESOL	<u>(.4116)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sanford Middle School (#0151) (Continued)

24. [Ref. 15173] One teacher taught an Algebra course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.8539	
130 ESOL	<u>(.8539)</u>	.0000

25. [Ref. 15174] One teacher was not properly certified but was approved by the School Board to teach out of field in ESE in the prior year. However, District records did not evidence that the teacher had earned six hours of college credit toward the out-of-field assignment in ESE. We propose the following adjustment:

102 Basic 4-8	3.6030	
254 ESE Support Level 4	<u>(3.6030)</u>	.0000

26. [Ref. 15176] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.4481	
130 ESOL	<u>(.4481)</u>	<u>.0000</u>

.0000

Seminole High School (#0181)

27. [Ref. 18101] We noted exceptions for 40 students who participated in OJT as follows: (a) timecards for 39 Career Education 9-12 students were not available at the time of our examination and could not be subsequently located, and (b) the timecard for 1 student was not signed or dated by both the employer and student and the name of the workplace was not identified. We also noted that 6 of the 39 students had additional exceptions in other reporting survey periods: 5 students had timecards that were not signed or dated by the employer or student, and 1 student’s timecard did not indicate the workplace; consequently, the students’ work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	<u>(8.0213)</u>	(8.0213)
---------------------------	-----------------	----------

28. [Ref. 18102] Two ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>2.0000</u>	.0000

Findings

Seminole High School (#0181) (Continued)

29. [Ref. 18173] One teacher taught courses that required certification in Science but was not issued an initial certification in Biology until October 28, 2021, which was after the October 2021 reporting survey period. Consequently, the teacher was not properly certified to teach the courses reported. In addition, the student’s parents were not notified of the teacher’s out-of-field status once the teacher was appropriately approved to teach out of field on February 8, 2022. Consequently, the teacher was also out of compliance for the February 2022 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.8696	
130 ESOL	<u>(.8696)</u>	.0000

30. [Ref. 18174] One teacher taught a course that required certification in ESE but was not certified to teach at the time of the reporting survey. The teacher was issued an initial certification in Business Education on January 31, 2022, which was after the October 2021 reporting survey period, and was not approved by the School Board to teach out of field once the initial certification was issued. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0694	
254 ESE Support Level 4	<u>(.0694)</u>	.0000

31. [Ref. 18175] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. The teacher’s certificate expired on June 30, 2021, which was prior to the 2021-22 school year. We propose the following adjustment:

103 Basic 9-12	9.3451	
300 Career Education 9-12	<u>(9.3451)</u>	.0000

32. [Ref. 18176/18179] The parents of students taught by two out-of-field teachers were not notified of the teachers’ out-of-field status in Math (Ref. 18176) and ESOL (Ref. 18179). We propose the following adjustments:

<u>Ref. 18176</u>		
103 Basic 9-12	.1468	
130 ESOL	<u>(.1468)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Seminole High School (#0181) (Continued)

<u>Ref. 18179</u>		
103 Basic 9-12	.0674	
130 ESOL	<u>(.0674)</u>	.0000

33. [Ref. 18178] One teacher taught a Psychology course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0701	
130 ESOL	<u>(.0701)</u>	.0000

34. [Ref. 18180] One teacher taught courses that required certification in ESE, English Grades 6-12, and Biology but was not certified to teach these courses. The teacher was issued an initial certification in Middle Grades English on April 15, 2022, which was after the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	.1388	
254 ESE Support Level 4	<u>(.1388)</u>	.0000

(8.0213)

Millennium Middle School (#0182)

35. [Ref. 18201] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,579 to 1,599 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,799 CMW to 1,803 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the Schools’ bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

36. [Ref. 18202] Two ELL students scored English language proficient on the WIDA Screener and ELL committees were convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the students’ continued ESOL placements. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Millennium Middle School (#0182) (Continued)

102 Basic 4-8	.7235	
130 ESOL	<u>(.7235)</u>	.0000

37. [Ref. 18272] One teacher taught an Advanced Civics course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1367	
130 ESOL	<u>(.1367)</u>	.0000

38. [Ref. 18274] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	1.0155	
130 ESOL	<u>(1.0155)</u>	.0000

39. [Ref. 18275] One teacher taught a course that required certification in Reading but was not certified. The teacher was issued an initial certification in ESOL on May 27, 2022, which was after the reporting survey periods. We propose the following adjustment:

102 Basic 4-8	2.3915	
130 ESOL	<u>(2.3915)</u>	<u>.0000</u>
		<u>.0000</u>

Crooms Academy of Information Technology (#0251)

40. [Ref. 25101] Timecards for one Career Education 9-12 student who participated in OJT during the October 2021 reporting survey period were not available at the time of our examination and could not be subsequently located. The student’s employment folder contained an email from the student’s employer that identified the hours worked; however, the documentation was not signed and dated by the employer to attest to its accuracy. We propose the following adjustment:

300 Career Education 9-12	<u>(.1458)</u>	(.1458)
---------------------------	----------------	---------

Findings

Crooms Academy of Information Technology (#0251) (Continued)

41. [Ref. 25102] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction, or the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule-6A-1.045111, FAC; and the *FTE General Instructions 2021-2022* to 17 graduating Seniors. Our recalculation of the FTE and hours of instruction disclosed that only 894.28 hours of the required 900 hours of instruction (or .9936 total FTE) were provided to these students for the 2021-2022 school year. We propose the following adjustment:

103 Basic 9-12	(.0726)	
113 Grades 9-12 with ESE Services	(.0192)	
300 Career Education 9-12	<u>(.0170)</u>	(.1088)

42. [Ref. 25171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE with endorsements in Reading and ESOL but taught a course that required certification in English. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.5849	
130 ESOL	<u>(1.5849)</u>	.0000

43. [Ref. 25172] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 8, 2022, which was after the October 2021 reporting survey period. The teacher was certified in English but taught courses that required certification in ESOL. In addition, the parent notification letter did not indicate the teacher’s out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	.0000
		<u>(.2546)</u>

Goldsboro Elementary Magnet School (#0271)

44. [Ref. 27101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,520 to 1,550 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,710 CMW. Student course schedules, which are necessary for the *(Finding Continues on Next Page)*

Findings

Goldsboro Elementary Magnet School (#0271) (Continued)

recalibration process to work appropriately, should reflect the correct number of CMW according to the Schools’ bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

45. [Ref. 27102] The *ELL Student Plan* was not reviewed or updated for the 2021-22 school year for one ELL student. We propose the following adjustment:

101 Basic K-3	.8188	
130 ESOL	<u>(.8188)</u>	.0000

46. [Ref. 27171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	1.0290	
130 ESOL	<u>(1.0290)</u>	<u>.0000</u>

.0000

Carillon Elementary School (#0441)

47. [Ref. 44101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records completed by a substitute teacher) to support the recorded attendance. Thus, we could not verify the attendance of 24 students (1 student was in our ESOL test) reported in the February 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	(9.6290)	
112 Grades 4-8 with ESE Services	(1.9998)	
130 ESOL	<u>(.3703)</u>	(11.9991)

48. [Ref. 44102] The course schedule for one PK student in our Basic test was incorrectly reported in Program No. 101 (Basic K-3) during the October 2021 reporting survey period. The School’s records included a valid IEP that supported the student’s reporting in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Carillon Elementary School (#0441) (Continued)

101 Basic K-3	(.4226)	
111 Grades K-3 with ESE Services	<u>.4226</u>	.0000

49. [Ref. 44171/44172/44173] The parent notification letters for three out-of-field teachers did not indicate the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 44171</u>		
102 Basic 4-8	.3962	
130 ESOL	<u>(.3962)</u>	.0000

<u>Ref. 44172</u>		
101 Basic K-3	1.2892	
130 ESOL	<u>(1.2892)</u>	.0000

<u>Ref. 44173</u>		
101 Basic K-3	.1238	
130 ESOL	<u>(.1238)</u>	<u>.0000</u>

(11.9991)

Forest City Elementary School (#0502)

50. [Ref. 50271] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.9965	
130 ESOL	<u>(1.9965)</u>	<u>.0000</u>

.0000

Rock Lake Middle School (#0621)

51. [Ref. 62101] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,541 to 1,561 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,249 CMW to 1807 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the Schools' bell schedule. Since most of the students were
(Finding Continues on Next Page)

Findings

Rock Lake Middle School (#0621) (Continued)

reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, the variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment. .0000

52. [Ref. 62103] One ELL student scored English language proficient on the World-Class Instructional Design and Assessment (WIDA) Screener; however, an ELL committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.6804	
130 ESOL	<u>(.6804)</u>	.0000

53. [Ref. 62104] Two ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	(1.5011)	
255 ESE Support Level 5	<u>1.5011</u>	.0000

54. [Ref. 62105] The *IEP* and *Matrix of Services* form for one ESE student were not completed until March 22, 2022, which was after the February 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

55. [Ref. 62171/73] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 62171</u>		
102 Basic 4-8	.7189	
130 ESOL	<u>(.7189)</u>	.0000

<u>Ref. 62173</u>		
102 Basic 4-8	.2950	
130 ESOL	<u>(.2950)</u>	.0000

56. [Ref. 62172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom *(Finding Continues on Next Page)*

Findings

Rock Lake Middle School (#0621) (Continued)

placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

102 Basic 4-8	.1248	
130 ESOL	<u>(.1248)</u>	<u>.0000</u>
		<u>.0000</u>

Seminole County Virtual Franchise (SCVS) (#7004)

57. [Ref. 700401] The FTE for one virtual education student in our Basic test was incorrectly reported. The *FTE General Instructions 2021-22* provide that virtual education courses not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180-day school year. The course was only reported during the June 2022 reporting survey period based on the student’s successful completion of the course on June 6, 2022; however, since the course was not completed prior to the end of the District’s 180-day school year on May 25, 2022, it was ineligible to be reported for FEFP funding for the 2021-22 school year. We propose the following adjustment:

103 Basic 9-12	<u>(.0571)</u>	(.0571)
----------------	----------------	---------

Findings

Seminole County Virtual Franchise (SCVS) (#7004) (Continued)

58. [Ref. 700402] The English language proficiency of two ELL students' English language proficiency was not assessed within 30 school days prior to the students' DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that an ELL Committee was not convened within 30 school days prior to one of the students' DEUSS anniversary dates. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

59. [Ref. 700403] One student was incorrectly reported in Program No. 130 (ESOL). The student had been misclassified and documentation of the student's English language assessment, parent notification, and *ELL Student Plan* were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.7140	
130 ESOL	<u>(.7140)</u>	.0000

60. [Ref. 700404] One virtual education student was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon the student's enrollment in the Hospital and Homebound Program. The student's virtual course was reported in progress during the October 2021 reporting survey period; however, the student's IEP was not completed until January 21, 2022, which was when the course was completed. We propose the following adjustment:

102 Basic 4-8	.0834	
255 ESE Support Level 5	<u>(.0834)</u>	.0000

61. [Ref. 700471] One teacher taught Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach the student out of field in ESOL. We also noted the student's parents were not notified of the teacher's out-of-field status in ESOL, and the teacher had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Seminole County Virtual Franchise (SCVS) (#7004) (Continued)

62. [Ref. 700472] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	2.0102	
111 Grades K-3 with ESE Services	<u>(2.0102)</u>	<u>.0000</u>
		<u>(.0571)</u>

Seminole Academy of Digital Learning (#7023)

63. [Ref. 702371] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.4802	
111 Grades K-3 with ESE Services	<u>(.4802)</u>	<u>.0000</u>
		<u>.0000</u>

Choices In Learning Charter School (#9229)

64. [Ref. 922971] One teacher taught Language Arts to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach these students out of field in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.2219	
130 ESOL	<u>(.2219)</u>	<u>.0000</u>
		<u>.0000</u>

Galileo School For Gifted Learning Skyway Campus (#9255) Charter School

65. [Ref. 925501] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,515 to 1,640 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 2,010 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Galileo School For Gifted Learning Skyway Campus (#9255) Charter School (Continued)

66. [Ref. 925502] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3713	
130 ESOL	<u>(.3713)</u>	.0000

67. [Ref. 925571/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers were certified in English (Ref. 925571) and Prekindergarten/Primary Education (Ref. 925572) but taught courses that required certification in Elementary Education (Ref. 925572) and ESOL (Ref. 925571/72). In addition, the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 925571</u>		
102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

<u>Ref. 925572</u>		
101 Basic K-3	1.2084	
130 ESOL	<u>(1.2084)</u>	.0000

.0000

Proposed Net Adjustment **(21.4032)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms; (3) students are provided the minimum required annual hours of instruction (720/900 hours) before being fully funded; (4) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the student's DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the student's DEUSS anniversary date, and ELL Committees are timely convened subsequent to these assessments; (5) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (6) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (7) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (8) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; (9) out-of-field teachers earn in-service training points or college credits required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; (10) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, and retained in readily accessible files; and (11) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained and properly prepared to support that reporting, particularly for students in the ESOL, ESE, and Career Education Programs.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2021-22

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2021-22

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2021-22

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

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

1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 68 schools other than charter schools, 6 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$261.5 million was provided through the FEFP to the District for the District-reported 67,459.79 unweighted FTE as recalibrated, which included 2,715.24 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

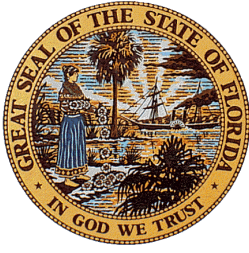
NOTE B – TESTING FTE STUDENT ENROLLMENT
--

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Lake Mary High School	1 Through 10
2. Lake Mary Elementary School	11 Through 15
3. Evans Elementary School	16 Through 19
4. Sanford Middle School	20 Through 26
5. Seminole High School	27 Through 34
6. Millennium Middle School	35 Through 39
7. Crooms Academy of Information Technology	40 Through 43
8. Goldsboro Elementary Magnet School	44 Through 46
9. Carillon Elementary School	47 Through 49
10. Forest City Elementary School	50
11. Rock Lake Middle School	51 Through 56
12. Seminole County Virtual Franchise (SCVS)	57 Through 62
13. Seminole Academy of Digital Learning	63
14. Choices In Learning Charter School*	64
15. Galileo School For Gifted Learning Skyway Campus*	65 through 67

* Charter School

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance

with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation

⁷ 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.

funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 1, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2022. (See NOTE B.) The population of vehicles (622) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (49,412) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Hazardous Walking	154
IDEA – PK through Grade 12, Weighted	527
All Other FEFP Eligible Students	<u>48,731</u>
Total	<u>49,412</u>

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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 65 of 325 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, and 14 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)	-	-
Our tests included 325 of the 49,412 students reported as being transported by the District.	-	65	(44)
In conjunction with our general tests of student transportation we identified certain issues related to 516 additional students.	-	<u>516</u>	<u>(516)</u>
Totals	<u>(3)</u>	<u>581</u>	<u>(560)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Seminole County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 55] Our general tests disclosed that the number of buses in operation was overstated by three buses. Two of the buses were incorrectly reported due to data processing errors and one was incorrectly coded as a bus (Vehicle Category B) but should have been reported in Vehicle Category G (General Purpose Transportation). We propose the following adjustments:

October 2021 Survey

Number of Buses in Operation (2)

February 2022 Survey

Number of Buses in Operation (1)
(3)

2. [Ref. 51] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students’ parents were enrolled in the Teenage Parent Program. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2021 Survey

90 Days in Term

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

3. [Ref. 52] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. District records did not evidence that the student was classified as a student with disabilities under IDEA; however, the student was eligible to be reported under the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

4. [Ref. 53] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. The students were enrolled in a full-time virtual program and did not require transportation services. We propose the following adjustment:

February 2022 Survey

90 Days in Term

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

5. [Ref. 54] The ridership reports for one vehicle were not signed and dated by the vehicle operator. Thus, the operator did not attest to the ridership of 53 students (1 student was in our test) during the February 2022 reporting survey period. We propose the following adjustment:

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students	(53)	(53)
----------------------------------	------	------

6. [Ref. 56] Our general review of transportation records evidenced that the ridership of 213 students (6 students in our test) was not properly supported for State transportation funding. We noted that the bus drivers' reports for six buses were not appropriately signed and/or dated by the bus drivers attesting to the accuracy of the ridership reported on those buses. We propose the following adjustments:

July 2021 Survey

8 Days in Term

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

<u>Findings</u>		Students Transported Proposed Net Adjustments
October 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(100)	
February 2022 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(105)	
June 2022 Survey		
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(2)</u>	(213)
7. [Ref. 57] Our general review of transportation records evidenced that the ridership of 131 students (2 students in our test) was not properly supported for State transportation funding. Specifically, the ridership date marked for the students was after the date on which the bus driver signed the report and attested to the accuracy of the ridership marked. We propose the following adjustment:		
February 2022 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(131)</u>	(131)
8. [Ref. 58] Our general tests disclosed that 99 students (4 students in our test) were either not marked as riding the bus (98 students) or not listed on the supporting bus driver's report (1 student). We propose the following adjustment:		
October 2021 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(98)</u>	(99)
9. [Ref. 59] Fourteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted category. However, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
July 2021 Survey		
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	

		Students Transported Proposed Net Adjustments
Findings		
October 2021 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	
February 2022 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>4</u>	0
10. [Ref. 60] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools. We propose the following adjustments:		
October 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(3)	
February 2022 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(4)
11. [Ref. 61] Twenty students in our test were incorrectly reported in the Hazardous Walking ridership category. Fourteen students did not cross an established hazard and were not otherwise eligible for State transportation funding. The remaining six students lived 2 or more miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
October 2021 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(14)	
All Other FEFP Eligible Students	2	
February 2022 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(6)	
All Other FEFP Eligible Students	<u>4</u>	(14)
12. [Ref. 63] Our general review of transportation records evidenced that the ridership of 31 students (3 students in our test) was not properly supported for State Transportation funding. Specifically, the ridership dates for 30 students were after <i>(Finding Continues on Next Page)</i>		

**Students
Transported
Proposed Net
Adjustments**

Findings

the dates on which the bus drivers signed the bus reports and attested to the accuracy of the ridership, and 1 of the students was not marked on the supporting bus driver’s report as riding the bus. We propose the following adjustments:

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students (29)

June 2022 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted (2) (31)

13. [Ref. 64] Two students in our test (one student was reported in the IDEA - PK through Grade 12, Weighted ridership category and one student was reported in the All Other FEFP Eligible Students ridership category) were incorrectly reported during the June 2022 reporting survey period. The IEP for one student did not document the need for ESY services and did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. The IEP for the other student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

June 2022 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1) (2)

14. [Ref. 65] Eight students in our test were not marked as riding the bus during the October 2021 reporting survey period. We propose the following adjustment:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (8) (8)

Proposed Net Adjustment

(560)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity of the students' ridership; (3) only those students who are in membership during the survey week and are documented as having been transported to FEFP-eligible programs at least 1 day during the 11-day reporting survey window are reported for State transportation funding; (4) only students whose IEPs document at least one of the five criteria required for weighted classification are reported in a weighted ridership category; (5) IEPs to support students' ridership eligibility under IDEA are retained in readily accessible files; (6) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (7) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service are reported for State transportation funding during the summer reporting survey periods; (8) only students enrolled in programs that require the students be transported to a physical school center are reported for State transportation funding; (9) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; and (10) only students whose path from home to the student's assigned school crosses an approved Hazardous Walking location and live less than 2 miles from the student's assigned school are reported in the Hazardous Walking ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Seminole County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

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

2. Transportation in Seminole County

For the fiscal year ended June 30, 2022, the District received \$12.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2021	19	62	-
October 2021	297	26,226	372
February 2022	285	23,038	1,721
June 2022	<u>21</u>	<u>86</u>	<u>-</u>
Totals	<u>622</u>	<u>49,412</u>	<u>2,093</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



Serita Beamon
Superintendent

Educational Support Center
400 E. Lake Mary Boulevard
Sanford, Florida 32773-7127
Phone: (407) 320-0004
Fax: (407) 320-0281

September 1, 2023

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

Attn: Sherrill F. Norman

Dear Ms. Norman:

A review of the draft report titled "Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation", delivered to my office on August 10, 2023 has been completed by staff of Seminole County Public Schools (SCPS). This letter is in response to your preliminary draft, the aforementioned report. We understand that the recent FTE audit of fiscal year ending on June 30, 2022 found that the Seminole County District School Board complied with State requirements found 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 2021-22 issued by the Florida Department of Education. We acknowledge that you found areas of noncompliance with Basic Students with ESE services, ESE Support Levels 4 and 5, ESOL, Career and Education Training 9-12, Transportation, verification of FTE student enrollment and teacher certification. Details related to data reporting or records management errors in areas referenced above will include district-based solutions to reduce or eliminate future discrepancies as part of the district's data quality campaign.

- 1. General Reporting Errors and Records Management Discrepancies.** SCPS continues to use a *Continuous Improvement Model (CIM)* to assist with identifying and correcting data deficiencies within the organization. The model includes 5 basic steps: identify specific data discrepancies, define potential solutions, implement selected solution, monitor data quality, and evaluate effectiveness of the change. The CIM practice was enhanced at the beginning of the 2012-13 fiscal year with the addition of an administrator in charge of the school district's new data quality campaign. In commitment to the CIM process, the school district has reinstated the data quality administrator position beginning July 1, 2023. The district will continue to evaluate current processes and documentation, identify areas of weaknesses, and correct deficient areas while at the same time improving consistency throughout the school district in terms of data collection, entry, and maintenance as well as strengthening proper communication among all stakeholders. All areas noted in your recent review of sample student records are focal points in the system for improving data quality.

SCPS agrees with all findings pertaining to reported class minutes, weekly. In order for student course schedules to reflect the correct number of CMW in accordance with the school's bell schedule, each school will be submitting their bell schedules for review by the district's data quality administrator.

SCPS agrees with findings 15102 and 44101 pertaining to verification of FTE enrollment, school attendance records. Schools will be retrained on district attendance procedures and attendance records will be reviewed by the district's data quality administrator.

2. **ESE Program.** SCPS agrees with all findings in the ESE program. Your report noted discrepancies with ESE program related data for students not reported in accordance with their *Matrix of Services* forms. The root cause of errors in some of your findings, as those noted in Ref. #s 11101 and 62105, were mostly related to process and data entry errors. Whether the errors were related to process or data entry discrepancies, each will be addressed through additional training and/or process revisions. Training for data entry personnel and for Student Staffing Resource Specialists/Student Support Service Facilitators is an ongoing process that is continually monitored by the school district. As a result of PEER being implemented in Seminole County during the 2017-18 academic school year, SCPS has experienced an overall reduction in errors, especially in the area of state reporting requirements.

The district will implement the following procedural changes to address the identified issues noted in 11101:

To ensure that this error does not happen in the future, the following steps will be taken:

- Within 5 days of enrollment of a transfer student, the Student Staffing Resource Specialist will review the transfer IEP and complete a Matrix of Services form.
 - SKYWARD data entry form will be completed by the Student Staffing Resource Specialist to ensure accuracy and submitted to school-based data entry personnel.
 - SKYWARD data entry form will be entered by school-based data entry personnel within 3 days of receipt.
- For in-state transfer students, an IEP meeting will be scheduled within 30 school days of enrollment to either amend or update the IEP and Matrix of Services form.
 - An updated SKYWARD data entry form will be completed by the Student Staffing Resource Specialist to ensure accuracy and submitted to school-based data entry personnel.
 - The updated SKYWARD data entry form will be entered by school-based data entry personnel within 3 days of receipt.
- For out-of-state transfer students, a Student Study Team meeting will be scheduled within 30 school days of enrollment.
 - If the IEP is current, the SKYWARD data entry form will be completed by the Student Staffing Resource Specialist to ensure accuracy and submitted to school-based data entry personnel.
 - SKYWARD data entry form will be entered by school-based data entry personnel within 3 days of receipt.
 - If the IEP is not current, a Student Study Team meeting will be scheduled to determine if additional data is warranted to determine eligibility in the state of Florida.
 - If there is sufficient data to determine Florida eligibility, a Student Study Team meeting will be scheduled to determine eligibility and develop an IEP and Matrix of Services form.
 - SKYWARD data entry form will be completed by the Student Staffing Resource Specialist to ensure accuracy and submitted to school-based data entry personnel.
 - SKYWARD data entry form will be entered by school-based data entry personnel within 3 days of receipt.
 - If there is not sufficient data to determine Florida eligibility, a Student Study Team meeting will be scheduled to obtain consent for evaluation(s).
 - Within 60 school days of consent for evaluations being signed, an eligibility meeting will be held to determine Florida eligibility.
 - If eligible, the IEP team will develop an IEP and Matrix of Services form.
 - SKYWARD data entry form will be completed by the Student Staffing Resource Specialist to ensure accuracy and submitted to school-based data entry personnel.
 - SKYWARD data entry form will be entered by school-based data entry personnel within 3 days of receipt.
 - If ineligible, the Student Staffing Resource Specialist will complete the SKYWARD data entry form to ensure accuracy and submitted to school-based data entry personnel.
 - SKYWARD data entry form will be entered by school-based data entry personnel within 3 days of receipt.

The district will implement the following procedural changes to address the issues identified in 62105:

- The Staffing Resource Specialist will run the SKYWARD expiring IEP report to ensure all students have their Individual Educational Plan meeting scheduled and/or updated prior to the annual review date.
 - The IEP team will complete the Matrix within 5 days of the IEP meeting.
 - The Staffing Resource Specialist will review the IEP and Matrix within 5 days of completion and ensure the correct Matrix of Services is filed with the student's IEP.
 - The Staffing Resource Specialist will review the IEP SKYWARD data entry form within 10 days of completion.
 - The Staffing Resource Specialist will check for accuracy in SKYWARD to ensure that IEP dates have been entered and students are being reported accurately during FTE survey period
3. **Career Education Program.** SCPS agrees with all findings in the Career Education program. Exceptions found in the 2021-22 fiscal year include missing timecards and timecards that lacked the required signatures. The district will implement a quarterly review process with teachers of OJT students. The school district will enhance the process by conducting a review of records, including timecards, in close proximity to the October Survey of each academic year. Additionally, the district will be implementing digital timecards that collect secure digital signatures in accordance with FLDOE's Cooperative Education OJT Manual, as well as digital signatures on workplace training agreements.
4. **ESOL/ELL.** SCPS agrees with findings in reference to ESOL/ELL, with the exception of 8102, 18202. ESOL Department will continue to provide trainings to the ESOL teachers to assist them with the procedures and understanding of the ESOL State Rules. SCPS respectfully requests to appeal finding 8102, 18202.
5. **Certification:** SCPS agrees with findings in reference to certification, with the exception of 15174. Seminole County Teacher certification data is beginning to improve based on a new process that has been implemented to identify and report out-of-field teachers for Survey 2 and 3. Additional data quality checks will be performed prior to the submission of out-of-field in Survey 2 and 3. SCPS respectfully requests to appeal finding 15174.
6. **Transportation.** SCPS agrees with findings identified in the Transportation department. As a district, our goal is to improve all aspects of transportation, including FEFP reporting.

The district will implement the following procedural changes to address the issues identified:

- Creating a cover page with instructions and date reminder.
- Creating an end of duty check-off list that includes, but is not limited to, employee's signature and date.
- Cross-check IEPs as it relates to transportation funded services.
- Update coding system to ensure accurate coding.

Data reporting and accuracy problems specific to transportation will continue to receive quality assurance checks.

Seminole County Public Schools would like to thank Ms. Bernice Rivas and Ms. Gail Collier for their efforts to provide a fair and reliable audit. Both auditors presented clear examples in their reports of the deficiencies found during the audit. SCPS will continue to consider the FEFP/FTE Audit as an opportunity to improve the quality of data used internally and reported to the Department of Education. If you have any questions, please do not hesitate to contact my office.

Sincerely,



Serita Beamon
Superintendent