

**PINELLAS 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, Michael A. Grego, Ed.D., served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Laura Hine	1
Lisa N. Cane, Vice-Chair from 11-09-21	2
Nicole M. Carr, Ph.D.	3
Eileen M. Long, Chair from 11-09-21, Vice-Chair through 11-08-21	4
Carol J. Cook, Chair through 11-08-21	5
William "Bill" Dudley	6
Caprice Edmond	7

The team leader was Mary Anne Pekkala, CPA, 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.

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PINELLAS COUNTY DISTRICT SCHOOL BOARD
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PINELLAS COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Pinellas 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:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students included in our tests who attended charter schools. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	121	5	4%	19	2	11%
ESOL	39	-	NA	9	-	NA
ESE Support Levels 4 and 5	17	-	NA	10	-	NA
Career Education 9-12	30	-	NA	9	-	NA
Totals	<u>207</u>	<u>5</u>		<u>47</u>	<u>2</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 58 of the 458 students in our student transportation test as well as exceptions for 434 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 38 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.5514 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 15.6485. Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 427 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 \$68,429 (negative 15.6485 times \$4,372.91).

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 Pinellas 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 Pinellas County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 134 schools¹ other than charter schools, 18 charter schools, 4 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$232.2 million was provided through the FEFP to the District for the District-reported 96,389.81 unweighted FTE as recalibrated, which included 6,873.17 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

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

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

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

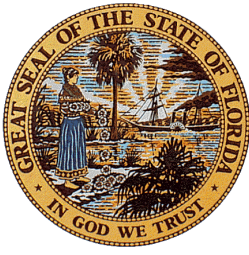
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student 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 \$12.2 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.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Pinellas 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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 16, 2024

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 Pinellas County District School Board (District) reported to the DOE 96,389.81 unweighted FTE as recalibrated, which included 6,873.17 unweighted FTE as recalibrated for charter schools, at 134 District schools other than charter schools, 18 charter schools, 4 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See *NOTE B.*) The population of schools (159) 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 (12,056) 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 19 of the 121 students in our Basic with ESE Services test,⁴ 9 of the 39 students in our ESOL test,⁵ 10 of the 17 students in our ESE Support Levels 4 and 5 test,⁶ and 9 of the 30 students in our Career Education 9-12 test.⁷ Five (4 percent) of the 121 students in our Basic with ESE Services test attended charter schools and 2 (11 percent) of the 19 students with exceptions attended charter schools. None of the students in our ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 tests attended charter schools.

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 2, 3, 4, 19, 20, 23, 27, 35, 36, 37, and 38 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 5, 6, 7, 8, 11, 18, and 28 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 22, 31, 32, 33, and 34 on *SCHEDULE D*.

⁷ For Career Education 9-12, the material noncompliance is composed of Findings 13, 14, 15, 16, and 17 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	153	15	9,116	156	12	68,734.6000	114.6248	7.5951
Basic with ESE Services	158	15	2,797	121	19	20,744.3700	92.3064	(2.0874)
ESOL	133	9	72	39	9	3,021.9700	22.7464	(6.0208)
ESE Support Levels 4 and 5	84	6	19	17	10	1,092.0500	9.5838	(3.1353)
Career Education 9-12	31	1	<u>52</u>	<u>30</u>	<u>9</u>	<u>2,796.8200</u>	<u>4.7246</u>	<u>(.9030)</u>
All Programs	159	15	<u>12,056</u>	<u>363</u>	<u>59</u>	<u>96,389.8100</u>	<u>243.9860</u>	<u>(4.5514)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (229) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 90 and found exceptions for 5 teachers. None of the teachers in our test 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.

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	2.5642	1.126	2.8873
102 Basic 4-8	4.4323	1.000	4.4323
103 Basic 9-12	.9647	1.010	.9744
111 Grades K-3 with ESE Services	.4899	1.126	.5516
112 Grades 4-8 with ESE Services	(2.2853)	1.000	(2.2853)
113 Grades 9-12 with ESE Services	(.6581)	1.010	(.6647)
130 ESOL	(6.0208)	1.199	(7.2189)
254 ESE Support Level 4	(1.9677)	3.648	(7.1782)
255 ESE Support Level 5	(1.1676)	5.340	(6.2350)
300 Career Education 9-12	(.9030)	1.010	(.9120)
Subtotal	<u>(4.5514)</u>		<u>(15.6485)</u>
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
103 Basic 9-12	(.3661)	1.010	(.3698)
113 Grades 9-12 with ESE Services	.3661	1.010	.3698
Subtotal	<u>.0000</u>		<u>.0000</u>
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	2.5642	1.126	2.8873
102 Basic 4-8	4.4323	1.000	4.4323
103 Basic 9-12	.5986	1.010	.6046
111 Grades K-3 with ESE Services	.4899	1.126	.5516
112 Grades 4-8 with ESE Services	(2.2853)	1.000	(2.2853)
113 Grades 9-12 with ESE Services	(.2920)	1.010	(.2949)
130 ESOL	(6.0208)	1.199	(7.2189)
254 ESE Support Level 4	(1.9677)	3.648	(7.1782)
255 ESE Support Level 5	(1.1676)	5.340	(6.2350)
300 Career Education 9-12	(.9030)	1.010	(.9120)
Total	<u>(4.5514)</u>		<u>(15.6485)</u>

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0121</u>	<u>#0231</u>	<u>#0431</u>	
101 Basic K-3	.....	.8438	.....	.8438
102 Basic 4-8	4.5102	.0515	.....	4.5617
103 Basic 9-12	.....	.....	.8750	.8750
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(2.5000)	.....	.....	(2.5000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(2.5102)	(.8438)	(.8750)	(4.2290)
254 ESE Support Level 4	.....	(.0515)	.....	(.0515)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	(.9030)	(.9030)
Total	(.5000)	.0000	(.9030)	(1.4030)

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#1531</u>	<u>#1691</u>	<u>#1821</u>	<u>#2261</u>	
101	.8438	.....	.8706	.8498	.....	2.5642
102	4.5617	.....	.5000	.....	(.4288)	4.6329
103	.8750	.5001	.....	.....	.....	1.3751
111	.0000	.....	.4999	(.0100)	.....	.4899
112	(2.5000)	.....	(.5000)	.....	.....	(3.0000)
113	.0000	(1.5001)	.....	.....	.....	(1.5001)
130	(4.2290)	.....	(.8706)	(.8498)	(.0714)	(6.0208)
254	(.0515)	.....	(.4999)	.....	.....	(.5514)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(.9030)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.9030)</u>
Total	<u>(1.4030)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(.0100)</u>	<u>(.5002)</u>	<u>(2.9132)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Total</u>
		<u>#7004</u>	<u>#7006</u>	<u>#7191*</u>	<u>#8028</u>	
101	2.5642	.....	.....	.....	.....	2.5642
102	4.6329	.....	(.1394)	.....	(.0612)	4.4323
103	1.3751	.....	(.3402)	(.3661)	(.0702)	.5986
111	.4899	.....	.....	.....	.....	.4899
112	(3.0000)	.9174	(.1982)	.....	(.0045)	(2.2853)
113	(1.5001)	.9174	(.0664)	.3661	(.0090)	(.2920)
130	(6.0208)	.....	.....	.....	.....	(6.0208)
254	(.5514)	(1.1393)	(.2770)	.....	.....	(1.9677)
255	.0000	(1.0842)	(.0834)	.....	.....	(1.1676)
300	<u>(.9030)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.9030)</u>
Total	<u>(2.9132)</u>	<u>(.3887)</u>	<u>(1.1046)</u>	<u>.0000</u>	<u>(.1449)</u>	<u>(4.5514)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Pinellas 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)**

Azalea Middle School (#0121)

1. [Ref. 12108] 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 consistently retain documentation (i.e., source records prepared by the substitute teacher in the classroom or in testing locations and student sign out records) to support the recorded attendance. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, except as noted in Finding 2 [Ref. 12101], we present this disclosure finding with no proposed adjustment.

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2. [Ref. 12101] One ESE student was not in attendance during the October 2021 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services

(.5000)

(.5000)

Findings

Azalea Middle School (#0121) (Continued)

3. [Ref. 12102] The EP Meeting Participants’ page for one ESE student indicated that planning notes were provided by the general education teacher; however, the notes were not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine whether the appropriate personnel participated in the meeting. We propose the following adjustment:

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

4. [Ref. 12103] The IEP Meeting Participants’ page for one ESE student was not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine whether the appropriate personnel participated in the meeting. We propose the following adjustment:

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

5. [Ref. 12104] One student was incorrectly reported in the ESOL Program. The student was exited from the ESOL Program on September 22, 2021, which was prior to the October 2021 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3586	
130 ESOL	<u>(.3586)</u>	.0000

6. [Ref. 12105] The DEUSS for one ELL student was incorrectly recorded as December 2, 2021, instead of August 21, 2012; consequently, an ELL Committee was not timely convened to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, we noted that the student was identified as ESE; however, School records indicated that the transferring student’s IEP was not implemented until after the February 2022 reporting survey period. We propose the following adjustment:

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

7. [Ref. 12106] One student was incorrectly reported in the ESOL Program. School records indicated that the student had been exited from the ESOL Program on June 1, 2017. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Azalea Middle School (#0121) (Continued)

102 Basic 4-8	.5616	
130 ESOL	<u>(.5616)</u>	.0000

8. [Ref. 12107] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.7234	
130 ESOL	<u>(.7234)</u>	.0000

9. [Ref. 12170] One teacher taught Intensive Reading courses that included ELL students but had earned only 60 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	.4349	
130 ESOL	<u>(.4349)</u>	.0000

(.5000)

Bay Vista Fundamental Elementary School (#0231)

10. [Ref. 23102] 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 consistently retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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11. [Ref. 23101] One ELL student was incorrectly reported in ESOL. The ELL Committee that convened on September 28, 2021, determined that the student met exit criteria and recommended reclassification to fluent English speaking. We propose the following adjustment:

Findings

Bay Vista Fundamental Elementary School (#0231) (Continued)

101 Basic K-3	.8438	
130 ESOL	<u>(.8438)</u>	.0000

12. [Ref. 23170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught Access Science Grade 4 to a student whose schedule did not reflect a co-teacher or support facilitation for the course; consequently, certification in ESE was also required. In addition, we noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0515	
254 ESE Support Level 4	<u>(.0515)</u>	<u>.0000</u>
		<u>.0000</u>

Boca Ciega High School (#0431)

13. [Ref. 43101] Timecards for four Career Education students who participated in OJT were either not dated by the students’ employers (one student) or the dates were typed onto the timecards, whereas the signatures were manually written (three students). Consequently, we were unable to determine when the employers verified the students’ work hours. In addition, we noted that the employer’s name indicated on the timecard for one of the students did not correspond to the training agreement. We propose the following adjustment:

300 Career Education 9-12	<u>(.3791)</u>	(.3791)
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14. [Ref. 43102] Our review of the OJT records for one Career Education student who participated in OJT disclosed that the student was unemployed during the February 2022 reporting survey period, and School records did not demonstrate that the student was otherwise engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.0667)</u>	(.0667)
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15. [Ref. 43103] Timecards for one Career Education student who participated in OJT indicated the names of two separate employers on the same timecards; however, only one employer signed the timecard for the October 2021 and February 2022 reporting survey periods. Consequently, we were unable to determine which employer signed the
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Boca Ciega High School (#0431) (Continued)

timecards, or whether the student’s recorded work hours were for more than one job or were appropriately verified. We propose the following adjustment:

300 Career Education 9-12	<u>(.2060)</u>	(.2060)
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16. [Ref. 43104] The timecard for one Career Education student who participated in OJT was altered to indicate the month of October rather than August; however, the change was not initialed and dated by the employer. In addition, the signature on the timecard corresponded to a training agreement for a different employer. Consequently, we were unable to determine which month the timecard was for or whether the student’s recorded work hours were for more than one job or were appropriately verified. We propose the following adjustment:

300 Career Education 9-12	<u>(.1298)</u>	(.1298)
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17. [Ref. 43105] Timecards provided to support the work hours for two Career Education students who participated in OJT during the February 2022 reporting survey period indicated that the school year was 2020-2021. In addition, the timecard for one of the students was not dated by the student’s employer. We propose the following adjustment:

300 Career Education 9-12	<u>(.1214)</u>	(.1214)
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18. [Ref. 43106] *Parent Notification of ELL Committee Meeting* forms for three ELL students were either not available at the time of our examination and could not be subsequently located (three forms) or were dated the same as the meeting date (one form). Consequently, we were unable to determine whether the parents were timely notified of the ELL Committee meeting. We also noted that the English language proficiency of one 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. In addition, one student’s birthdate was incorrectly recorded as the DEUSS and the student, who was placed in ESOL beyond 3 years from the DEUSS, was not placed by an ELL Committee and an ELL Committee did not meet until after the October 2021 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.8750	
130 ESOL	<u>(.8750)</u>	<u>.0000</u>
		<u>(.9030)</u>

Findings

Gibbs High School (#1531)

19. [Ref. 153101] School records did not support that one ESE student attended school beyond August 23, 2021; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(1.0000)	(1.0000)
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20. [Ref. 153102] An IEP Meeting Participants' page was not created when the IEP for one ESE student was prepared. Consequently, we were unable to determine whether the appropriate personnel participated in the IEP meeting. We propose the following adjustment:

103 Basic 9-12	.5001	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
		(1.0000)

Gulfport Montessori Elementary School (#1691)

21. [Ref. 169103] 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 consistently retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance and those that were available were not consistently in the format designated by District policy. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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22. [Ref. 169101] 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	.4999	
254 ESE Support Level 4	(1.0000)	.0000

23. [Ref. 169102] The EP Meeting Participants' page for one ESE student indicated that planning notes were provided by the general education teacher; however, the notes were not available at the time of our examination and could not be subsequently (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gulfport Montessori Elementary School (#1691) (Continued)

located. Consequently, we were unable to determine whether the appropriate personnel participated in the meeting. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

24. [Ref. 169170] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. 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	.1680	
130 ESOL	<u>(.1680)</u>	.0000

25. [Ref. 169171] One teacher taught Language Arts and Basic subject area courses that included an ELL student but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.7026	
130 ESOL	<u>(.7026)</u>	.0000
		<u>.0000</u>

Douglas L. Jamerson, Jr. Elementary School (#1821)

26. [Ref. 182103] 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 consistently retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance and those that were available were not consistently in the format designated by District policy. Since we were able to verify the attendance activity of our test students for at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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Findings

Douglas L. Jamerson, Jr. Elementary School (#1821) (Continued)

27. [Ref. 182101] School records did not demonstrate that an IEP amendment to increase the speech therapy minutes for one PK ESE student had been implemented during the February 2022 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0100)</u>	(.0100)
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28. [Ref. 182102] An initial ESOL Program Parent Placement Notification dated September 29, 2020, and located in one ELL student’s file, was whited-out and the student name, school name, grade, and scores had been changed. The only subsequent notification prior to the 2021-22 school year was a replacement copy added to the file by District ESOL staff when performing their audit reviews. District policy is to replace missing documentation by marking it as a replacement and dating it when actually determined missing and re-sent to the parent; however, this and other continuation notifications were backdated to when they would have been sent at the beginning of the 2021-22 school year. Consequently, we were unable to determine whether this student’s parents were notified of the ESOL placement and when such notification occurred. We propose the following adjustment:

101 Basic K-3	.8498	
130 ESOL	<u>(.8498)</u>	<u>.0000</u>
		<u>(.0100)</u>

Madeira Beach Fundamental K-8 (#2261)

29. [Ref. 226101] Contrary to District procedures for the 2021-22 school year, the School did not have a process in place to determine whether students identified as quarantined for COVID-19 had participated in any form of remote learning. Students were entered into the attendance recordkeeping system as quarantine present by office staff to identify them as quarantined; however, school records did not evidence whether one student in our Basic test who was coded as quarantine present had participated in remote learning. Consequently, the student who was not otherwise in attendance during the February 2022 reporting survey period should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(.5002)</u>	(.5002)
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Findings

Madeira Beach Fundamental K-8 (#2261) (Continued)

30. [Ref. 226170] One teacher taught Math to a class that included an ELL student but had earned only 18 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	.0714	
130 ESOL	<u>(.0714)</u>	<u>.0000</u>
		<u>(.5002)</u>

Pinellas Virtual Franchise (#7004)

31. [Ref. 700401] Five ESE students were incorrectly reported for virtual instruction courses in either ESE Support Level 5 or ESE Support Level 4 based on *Matrix of Services* (Matrix) forms completed for their services in the Hospital and Homebound Program. All the Matrix forms incorrectly included 13 special consideration points intended for instruction provided in the home, hospital, or other specified settings. In addition, three of the students were incorrectly reported for courses that were not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2021-22*. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9174	
113 Grades 9-12 with ESE Services	.9174	
254 ESE Support Level 4	(1.0842)	
255 ESE Support Level 5	<u>(1.0842)</u>	(.3336)

32. [Ref. 700402] One ESE student was incorrectly reported for a course that was not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2021-22*. We also noted that the required end-of-course exam was not completed and no waiver was recorded. In addition, the student was not reported in accordance with the student’s *Matrix of Services* (Matrix) form in effect when the course was completed, and the subsequent Matrix was not properly scored. We propose the following adjustment:

254 ESE Support Level 4	<u>(.0551)</u>	<u>(.0551)</u>
		<u>(.3887)</u>

Findings

Pinellas Virtual Instruction (Course Offerings) (#7006)

33. [Ref. 700601/03] Two ESE students were incorrectly reported for a virtual instruction course in either ESE Support Level 5 (one student – Ref. 700601) or ESE Support Level 4 (one student – Ref. 700603) based on *Matrix of Services* forms that incorrectly included 13 special consideration points intended for instruction provided in the home, hospital, or other specified settings. We propose the following adjustments:

<u>Ref. 700601</u>		
112 Grades 4-8 with ESE Services	.0834	
255 ESE Support Level 5	<u>(.0834)</u>	.0000
<u>Ref. 700603</u>		
113 Grades 9-12 with ESE Services	.1102	
254 ESE Support Level 4	<u>(.1102)</u>	.0000

34. [Ref. 700602] One ESE student was incorrectly reported for two virtual instruction courses in ESE Support Level 4 based on a *Matrix of Services* form completed after the courses were completed and applicable to services effective on August 10, 2022. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1668	
254 ESE Support Level 4	<u>(.1668)</u>	.0000

35. [Ref. 700604] Eleven students (7 in our Basic test and 4 in our Basic with ESE Services test) were incorrectly reported for a course that was not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2021-22*. We propose the following adjustment:

102 Basic 4-8	(.1394)	
103 Basic 9-12	(.3402)	
112 Grades 4-8 with ESE Services	<u>(.2816)</u>	(.7612)

36. [Ref. 700605] Five ESE students were incorrectly reported for a gifted course established in two semester segments of one-quarter credit each. Three of the students should not have been reported for funding, as they had completed only one segment, whereas virtual course funding in grades 9 through 12 is based on completion of a half- or full-credit course. The other two students completed both segments of the course and were eligible for one half-credit course completion; however, they were each reported and funded for two half-credit course completions. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

113 Grades 9-12 with ESE Services	(.3434)	(.3434)
		<u>(1.1046)</u>

St. Petersburg Collegiate High School (#7191) Charter School

37. [Ref. 719101] Two ESE students were incorrectly reported in Basic 9-12 for their academic dual enrollment courses. The students’ entire schedules should have been reported in Basic with ESE Services 9-12. We propose the following adjustment:

103 Basic 9-12	(.3661)	
113 Grades 9-12 with ESE Services	<u>.3661</u>	.0000
		<u>.0000</u>

PACE Center for Girls (#8028)

38. [Ref. 802801] The calculation of FTE for the students in this DJJ Program was not limited to 25 hours per week in accordance with the *FTE General Instructions 2021-22*. Since the FTE is not otherwise recalibrated during the July 2021 and June 2022 reporting survey periods, this resulted in the overreporting of FTE for 39 students by .0027 (30 CMW) in the July 2021 reporting survey and for 44 students by .0009 (12 CMW) (4 in our Basic test and 1 in our Basic with ESE Services test) in the June 2022 reporting survey resulting in a total overreporting of .1449 FTE. We propose the following adjustment:

102 Basic 4-8	(.0612)	
103 Basic 9-12	(.0702)	
112 Grades 4-8 with ESE Services	(.0045)	
113 Grades 9-12 with ESE Services	<u>(.0090)</u>	(.1449)
		<u>(.1449)</u>

Proposed Net Adjustment

(4.5514)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Pinellas County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) only students who are enrolled and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) students' EPs or IEPs timely document the services to be provided and the participation of all required participants and are retained in readily accessible files; (4) students exited from the ESOL Program are not reported for ESOL funding; (5) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (7) ELL student files contain proper documentation to support that parents are timely notified of their children's ESOL placements; (8) procedures for the preparation of students' *Matrix of Services* forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, applicable to the type of instruction provided (i.e., Hospital and Homebound Program versus on-campus or virtual), and are retained in readily accessible files; (9) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (10) only virtual education courses that are timely completed, including required end-of-course exams, are reported for FEFP funding and such completion is supported by readily accessible and accurate documentation; (11) all 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, and the students' parents are notified of the teacher's out-of-field assignment; and (12) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 134 schools other than charter schools, 18 charter schools, 4 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$232.2 million was provided through the FEFP to the District for the District-reported 96,389.81 unweighted FTE as recalibrated, which included 6,873.17 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*

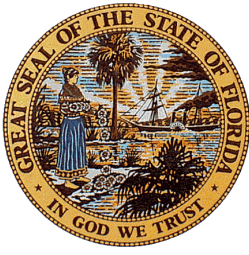
<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

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. Azalea Middle School	1 through 9
2. Bay Point Middle School	NA
3. Bay Vista Fundamental Elementary School	10 through 12
4. Boca Ciega High School	13 through 18
5. Gibbs High School	19 and 20
6. Gulfport Montessori Elementary School	21 through 25
7. Douglas L Jamerson, Jr. Elementary School	26 through 28
8. Madeira Beach Fundamental K-8	29 and 30
9. Gulf Beaches Elementary Magnet School	NA
10. Pinellas Virtual Franchise	31 and 32
11. Pinellas Virtual Instruction (Course Offerings)	33 through 36
12. St. Petersburg Collegiate High School*	37
13. Alfred Adler Elementary School*	NA
14. PACE Center for Girls	38
15. Pinellas Juvenile Detention Center	NA

* Charter School

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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Pinellas 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 Pinellas 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 weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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
February 16, 2024

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Pinellas 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 (840) 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 (44,932) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	34
Hazardous Walking	1,203
IDEA – PK through Grade 12, Weighted	3,440
All Other FEFP Eligible Students	<u>40,255</u>
Total	<u>44,932</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 58 of 458 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 3, 4, 6, 8, and 10 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.	(32)	-	-
Our tests included 458 of the 44,932 students reported as being transported by the District.	-	58	(51)
In conjunction with our general tests of student transportation we identified certain issues related to 434 additional students.	-	<u>434</u>	<u>(376)</u>
Totals	<u>(32)</u>	<u>492</u>	<u>(427)</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

Pinellas 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*.

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. 51] Our review of the reported number of buses in operation disclosed that the District did not correctly identify and report the buses assigned to several routes and did not always clearly account for buses running several routes. Based on information provided to us by management and a detailed analysis of the documentation provided to support the various routes and buses reported, we determined the number of buses in operation to be overstated by 32 buses, which included 1 bus in the October 2021 reporting survey period that should have been reported in General Purpose Transportation.

We propose the following adjustments:

October 2021 Survey

Number of Buses in Operation (15)

February 2022 Survey

Number of Buses in Operation (17)

(32)

**Students
Transported
Proposed Net
Adjustments**

0

Findings

2. [Ref. 52] Our general tests disclosed that the District had not reported 11 routes (covered by 10 unreported buses) in the July 2021 reporting survey period and 1 route in the October 2021 reporting survey period. In response to our inquiry, District staff indicated that it was an oversight; therefore, the data was never submitted to the DOE for processing. Subsequent to our inquiry, the District prepared schedules and provided supporting documentation of membership and ridership category eligibility and we reviewed the District's records and determined that 103 students appeared to meet the FEFP requirements for State transportation funding as follows:

- a. 77 students in the July 2021 reporting survey period appeared eligible for reporting in the IDEA – PK through Grade 12, Weighted ridership category for 6 DIT, with an increase of 10 buses to the July 2021 bus count.
- b. 26 students in the October 2021 reporting survey period appeared eligible for reporting in the All Other FEFP Eligible Students ridership category for 90 DIT.

The final impact and resolution of this disclosure finding and any applicable adjustments in the State transportation funding for the District's underreporting of the number of students transported and buses in operation rests with the DOE.

0

3. [Ref. 53] Our general review of transportation records disclosed that the ridership of 342 students (6 students were in our test) was not properly supported for State transportation funding. Specifically, we noted that:

- a. 297 students were reported on bus drivers' reports that were not appropriately signed or dated by the drivers, including ridership dates that were after the dates the bus drivers signed the bus reports, attesting to the accuracy of the ridership.
- b. 42 students were either not marked as riding the bus (40 students) or not listed on a supporting driver's report (2 students).
- c. Two students were not documented as receiving a city bus pass.
- d. One student's only documented ridership was on October 8, 2021, which was not a school day.

We propose the following adjustments:

July 2021 Survey

6 Days in Term

IDEA - PK through Grade 12, Weighted

(1)

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2021 Survey

90 Days in Term

Teenage Parents and Infants	(1)
IDEA - PK through Grade 12, Weighted	(14)
All Other FEFP Eligible Students	(263)

February 2022 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	(62)	(342)

4. [Ref. 54] Our general review of student ridership disclosed that 40 students (22 students were in our test) were incorrectly reported for State transportation funding in the July 2021 and June 2022 reporting survey periods. Specifically, we noted the following exceptions:

- a. 11 students were not enrolled in school and the District did not provide documentation to support that 1 of those students, and an additional 23 students, were classified as students with disabilities under IDEA or in a nonresidential DJJ Program. We also noted that 1 of the 34 students was not marked as riding the bus.
- b. The IEPs for 6 IDEA students did not authorize them for Extended School Year services.

We propose the following adjustments:

July 2021 Survey

6 Days in Term

IDEA - PK through Grade 12, Weighted	(5)
All Other FEFP Eligible Students	(10)

June 2022 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	(19)	(40)

5. [Ref. 55] Our general review of student ridership on center to non-center bus shuttles to Community-Based Instruction (CBI) Programs disclosed that 4 students not in our test were incorrectly reported for State transportation funding. Specifically, the bus driver's report was not dated by the driver attesting to the accuracy of the ridership for 2 students and 2 students were not marked as riding a bus. In addition, we noted that these students and an additional 45 students, were reported for an incorrect number (*Finding Continues on Next Page*)

Findings

were reported for an incorrect number of DIT in the October 2021 and February 2022 reporting survey periods. The students were reported for various DIT that were not in accordance with the CBI Program calendars. We propose the following adjustments:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	(21)

83 Days in Term

All Other FEFP Eligible Students	8
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76 Days in Term

IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	3

68 Days in Term

All Other FEFP Eligible Students	9
----------------------------------	---

39 Days in Term

All Other FEFP Eligible Students	1
----------------------------------	---

17 Days in Term

IDEA - PK through Grade 12, Weighted	1
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February 2022 Survey

90 Days in Term

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

88 Days in Term

IDEA - PK through Grade 12, Weighted	5
--------------------------------------	---

86 Days in Term

IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	7

84 Days in Term

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

75 Days in Term

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>72 Days in Term</u>		
All Other FEFP Eligible Students	8	
<u>57 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	(4)
6. [Ref. 56] Seven students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students' IEPs evidenced that the students met at least one of the five criteria required for reporting in a weighted ridership category; consequently, the students were eligible for reporting in the IDEA – PK through Grade 12, Weighted ridership category. We propose the following adjustments:		
July 2021 Survey		
<u>6 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	4	
All Other FEFP Eligible Students	(4)	
June 2022 Survey		
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	3	
All Other FEFP Eligible Students	(3)	0
7. [Ref. 57] Our general tests disclosed that 44 students were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. Transportation records did not demonstrate that aides were assigned on the buses the students rode and transportation personnel were unable to provide IEPs to evidence that the students met at least one of the other four criteria required for reporting in a weighted ridership category. We determined the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
October 2021 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(21)	
All Other FEFP Eligible Students	21	
February 2022 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(23)	
All Other FEFP Eligible Students	<u>23</u>	0
8. [Ref. 58] Our general tests disclosed that 21 students (1 student was in our test) were incorrectly reported for State transportation funding. The students were either not (Finding Continues on Next Page)		

Findings

enrolled in the schools they were marked as riding to (9 students) or were enrolled in schools that did not require or did not provide transportation services (12 students). We also noted an aide was not assigned to the bus for 1 of the students whose IEP indicated the need for an aide; consequently, the student was not eligible to be reported in the IDEA – PK through Grade 12, Weighted ridership category. We propose the following adjustments:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(5)	

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(11)</u>	(21)

9. [Ref. 59] Our general review of student ridership disclosed that seven students transported on dual enrollment bus shuttles were incorrectly reported in an unfunded ridership category based on their mileage from home to school. Center to center dual enrollment ridership is eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students	3	
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February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>4</u>	7
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10. [Ref. 60] Our general review of transportation records disclosed that 24 students (22 were in our test) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6; however, 2 of the students were in grade 7. In addition, 13 students were reported for hazardous locations that were not clearly defined on the *Hazardous Walking Site Review Checklists*, and transportation personnel indicated that 9 students were inadvertently reported for locations that were no longer considered hazardous. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2021 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(11)	
February 2022 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	<u>(13)</u>	(24)
11. [Ref. 61] Our general review of transportation records disclosed that three students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
February 2022 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(3)</u>
Proposed Net Adjustment		<u>(427)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Pinellas 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 is accurately reported and clear documentation is retained to support that reporting, including the designation as a school bus or general-purpose (city) transportation; (2) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who provided the transportation attesting to the validity and correctness of the students' ridership, and such ridership is reported to the DOE for funding purposes; (3) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day that school is in session during the reporting survey period are reported for State transportation funding; (4) only ESE students attending extended school year programs as noted on the students' IEPs that also specify the need for transportation as a related service, or students attending a nonresidential DJJ program, are reported for State transportation funding during the summer reporting survey periods; (5) students whose IEPs document that they meet one of the five criteria required for weighted funding are reported in the IDEA – PK through Grade 12, Weighted ridership category; (6) students requiring an aide supporting their reporting in a weighted-category are not reported in that weighted category until verification that the students' buses included an aide who was riding the bus; (7) only students meeting grade-level criteria who live less than 2 miles from their assigned school and walk in a properly designated hazardous walking location in order to attend school are reported in the Hazardous Walking ridership category; (8) students are reported in the correct ridership categories, based on verified mileage calculations if applicable, and for the correct number of DIT, in accordance with instructional calendars and this documentation is retained in readily accessible files; and (9) documentation is retained to support that students reported on city buses were issued valid bus passes during the reporting survey periods.

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 Pinellas 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 Pinellas County

For the fiscal year ended June 30, 2022, the District received \$12.2 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	30	220	3
October 2021	381	22,295	784
February 2022	378	21,948	833
June 2022	<u>51</u>	<u>469</u>	<u>-</u>
Totals	<u>840</u>	<u>44,932</u>	<u>1,620</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



Vision:
100% Student Success

Mission:
"Educate and prepare each student for college, career, and life."

February 16, 2024

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

Attn: Jacqueline Bell

Dear Ms. Norman:

Following is the district's response to the FTE and Transportation Reporting Audit for the year ended June 30, 2022. The findings are grouped by program area and responses were prepared by program area supervisors, where appropriate.

Districtwide:

The district accepts findings #1, 10, 19, 21 and 26. The following corrective measures are being taken. Since the 2021-22 school year, a district-guided monitoring process of attendance was implemented. A member of the FTE department staff monitors Student Information System (FOCUS) attendance data remotely biweekly. The result of this monitoring is handled with three levels of escalation when incomplete attendance is observed. Notifications are sent to the school administrator (1st offense), Area Superintendent/Chief (2nd offense) and Deputy Superintendent, when necessary, for non-compliance. The school administration is given a timeline for corrective action and submission of a procedural change by which attendance will be addressed promptly to further mitigate attendance findings.

An FTE staff member routinely visits a sample of schools throughout the year to test for retention of source records related to attendance, such as teacher completion reports, substitute teacher attendance records, sign-out logs, and testing location rosters/records. The result of this monitoring is shared with Area Superintendents/Chiefs for continual support in these efforts. The district includes this process in the FTE Handbook and reinforces attendance procedures with school personnel at the annual training.

Additionally, the Area Superintendents/Chiefs will emphasize the importance of attendance procedures in the monthly leadership meetings with administrators and add the topic of attendance procedures to the first-year principal training.

The district accepts finding #2. The following corrective measures are being taken. Since the 2021-22 school year, the FTE department staff has created a FOCUS report reflecting any student attendance records during survey week that reported only one day of attendance. This report is shared with the school, for research. If the attendance cannot be verified, the student is coded as ineligible for funding in the survey data to ensure accurate reporting.

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The district accepts finding #29. The following corrective measures are being taken. In the event of any future conditions requiring quarantining, district staff will revise its procedures to ensure accurate attendance reporting.

Scheduling:

The district accepts findings #32 and 35. The following corrective measures are being taken. Error reports from an automated Technology Information Systems (TIS) process are reviewed by school staff biweekly to ensure incorrect schedules are not included in Survey 2 or Survey 3 data. This assures that the correct amount of FTE for successful virtual course completion is reported for semester courses and only virtual education courses that are completed timely per the FTE General Instructions. The reported FEFP and each course completion will be supported by readily accessible and accurate documentation.

The district accepts finding #36. The following corrective measures are being taken. The gifted course will be a year-long course and reported for one-half credit. This assures that the correct amount of FTE for successful virtual course completion is reported for the course.

The district accepts finding #38. The following corrective measures are being taken. District FTE staff will review the master schedule for DJJ programs to ensure that reported minutes do not exceed 1,500 weekly-class-minutes or 25 hours per week of instruction.

English for Speakers of Other Languages (ESOL) Programs:

The district accepts findings #5, 6, 7, 8, 11, 18 and 28. The following corrective measures are being taken. The ESOL office continues to provide support during the monthly meetings and in-person visits with English Learners (EL) Chairs. During the meetings, specific attention is placed on repeating the following topics:

- students who exited from the ESOL Program are not reported for ESOL funding.
- the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial three-year base period must be assessed by October 1 if the students' DEUSS dates fall within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates.
- EL Committees must be convened timely subsequent to these assessments, and student's parents must be properly notified of the EL Committee meeting.
- EL student files must contain proper documentation so that parents are timely notified of their children's ESOL placements.

Online office hours for ESOL Compliance support continue, as well as the on-demand meetings. Ongoing self-audit reviews will continue.

District ESOL staff continues to offer professional development, email reminders, and provide letters with newly identified EL students of their ESOL placement. In-person meetings with the named schools are being scheduled to go over these procedures, in addition to the daily support provided now. The meetings are recorded for documentation purposes.

Topics of each meeting (online or face-to-face) with EL Chairs, data management technicians, and ESOL teachers continue to focus on but are not limited to:

- Timely EL Committee meetings
- Timely English Language Proficiency assessment for Extension of Services beyond the initial three years and timely initial eligibility assessment
- Parent Notification of EL Committee meeting
- Parent Notification of ESOL Placement
- DEUSS date

ESOL Certification:

The district accepts findings #9, 24, 25 and 30. The following corrective measures are being taken. The certification staff is using FOCUS to properly identify teachers who are teaching out-of-field (OOF) in ESOL. Prior to the start of the school year, the certification staff will notify school principals of teachers assigned to their school who are identified on this report and provide the ESOL training requirement deadline for each teacher. Newly hired teachers are provided with a hiring agreement that outlines the ESOL training requirement deadline and is specific to each ESOL category. This agreement also includes three years to earn an ESOL endorsement for Category One teachers. The certification database is used by the certification staff to monitor the ESOL compliance requirements for continuing and newly hired teachers. The principals at each school receive a report of all teachers at their school with the ESOL endorsement.

In addition, the certification team has implemented an automated, quarterly email sent to all teachers with outstanding certification compliance requirements. The email includes progress toward the requirement, remaining compliance requirements, and the deadline for each requirement. Principals also receive an automated, quarterly email listing the above. Certification staff works with individual schools to strategically place students in classes with only teachers who are certified in ESOL. The Certification staff is investigating a new process to initiate more direct school-based ownership of OOF certification mitigation. This new process will require schools to handle specific site-related out-of-field progress. District staff added additional oversight to current school processes to ensure compliance with certification requirements.

Non-ESOL Certification:

The district accepts finding #12. The following corrective measures are being taken. The certification staff is using an improved feature in FOCUS that automatically compares teacher certifications to the certifications required for courses in the Florida Department of Education Course Catalog and applies the correct In-Field/Out-of-Field status flag to the Certification/Licensure/Qualification Status field of the master schedule sections for state reporting. Certification staff worked with the Technology and Information Systems department to make improvements to this feature to ensure the proper course codes and certifications are assigned to each course prior to the start of the new semester. Certification staff uses a daily out-of-field report designed to identify teachers who previously reported out-of-field in non-ESOL. That information is communicated to the schools to utilize in scheduling, along with quarterly emails sent to the teachers and their administrators to notify them of out-of-field status, area, and deadline to become in-field.

Exceptional Student Education (ESE) Programs:

The district accepts findings #31, 33 and 34. The following corrective measures are being taken. Training is provided to the Homebound Hospital staff regarding Matrix of Service documentation for students who are dually served between Hospital Homebound staff and the virtual instruction provided through Pinellas Virtual School. The administration, counselor, and data management technician (DMT) at Pinellas Virtual School are being trained on scheduling/course entries and proper FTE reporting.

The district accepts finding #20. The following corrective measures are being taken. Provide professional development to school administration staff in the district to address the processes and requirements for maintaining appropriate documentation of ESE records, including IEP signature sheets, written notices, and IEPs/EPs. IEP-specific training is provided to address processes and requirements for attendance at team meetings, including ensuring signatures are obtained during the IEP meeting. ESE staff conduct self-audits to review student staffing folders using a district-developed checklist. Feedback and coaching will be provided to staff specific to the review findings. The district accepts finding #22. The following corrective measures are being taken. District ESE reports continue to be run monthly to verify alignment between PEER (Portal for Exceptional Education Resources) and FOCUS. Instructional Staff Developers are providing data to various staff, including school-based DMTs, with directions for

correction of discrepancies monthly. All ESE teachers will complete the required Matrix of Service training. A report is provided on an ongoing basis to the school administrator reflecting any teacher who does not comply with the data correction or Matrix training requirements. Survey data is reviewed by ESE compliance staff against PEER and FOCUS comparison to cross-check for errors. If errors are found, the compliance staff submit corrections to the FTE team who amends the survey data to record the correct FEFP program code. FOCUS will also be updated with the correction.

The district accepts findings #4 and 27. The following corrective measures are being taken. Training is provided to staff regarding the provision of services upon the effective date of IEP changes. Staff are reminded to ensure that there is alignment between FOCUS schedules, the IEP services page, and staff service logs. Audit findings are shared with school-based administrators with requirements that school-based staff be retrained. With the results of ongoing self-monitoring, ESE administrative staff provide support in the monitoring efforts to ensure all IEPs, schedules, services, and documentation are in alignment and retained.

The district accepts the findings for #37. The following correction measures are being taken. The district has implemented a monitoring process to review students enrolled in dual enrollment sites/courses who are receiving ESE services to confirm the FEFP program code aligns across all courses.

The district accepts findings #3 and 23. The following corrective measures are being taken:

- The Gifted Compliance Diagnostician will review content and processes with associated gifted program teachers for meeting participation, teacher input, and required documentation.
- A section is being added to the fiscal year 2023-24 required compliance booster professional development for gifted program teachers.
- Additionally, random audits of EP files are being completed by the Gifted Compliance Diagnostician who will debrief with the school's gifted program teachers following the audit.

Career Education On-the-Job Training (OJT) Programs:

The district accepts findings #13, 14, 15, 16 and 17. The following corrective measures are being taken. The Career and Technical Education (CTE) supervisor meets with all on-the-job training (OJT) teachers prior to the start of each school year to review the requirements of the program, distribute updated forms, and reinforce expectations for compliance with policies expressed in the OJT/COOP manual, such as the need for exact records of work, accurate and complete timesheets, readily available documentation, and work/school hour policies. During this meeting, the CTE supervisor also assigns a veteran OJT teacher to support new OJT teachers.

Transportation:

Transportation has been undergoing a department reorganization. Within the reorganization, the FEFP processes and procedures have been reassigned among different job titles to ensure driver training, data collection, and data review are more accurate. The various levels of data validation will provide improved data integrity.

The district accepts finding #1. The following corrective measures are being taken. Transportation has created a document to ensure that no duplicated bus numbers are reported. In addition to the document, Transportation has also revised the transportation data to include bus numbers and dates driven as criteria. This ensures that the bus counts are reported accurately. A follow-up audit of charter school transportation documentation is being done prior to reporting.

The district accepts finding #2. The following corrective measures are being taken. Transportation will reconcile, review, and correct all documentation to ensure all students eligible for transportation funding are included and reported accurately.

The district accepts finding #3. The following corrective measures are being taken. Transportation has assigned additional resources to assist during the collection process of bus driver reports, ensuring all reports have signatures and the correct date before being accepted. Transportation has increased training by upper management to bus drivers to stress the importance of ensuring all documentation is signed and dated accurately. The count sheets are reviewed by staff and then audited by the FEFP Coordinator for accuracy.

The district accepts finding #4. The following corrective measures are being taken. Transportation now has a report from the TIS reporting team reflecting daily student enrollment. The District's ESE Coordinator manually reviews all IEPs to confirm the requirements related to transportation and ESY services are identified to ensure that transportation reporting is in alignment with FEFP procedures and the IEP.

The district accepts finding #5. The following corrective measures are being taken. Transportation reviews IEPs for proper transportation documentation and utilizes school calendars to ensure correct calculations based on the start date of the student's program. The process will also include supervisory staff reviewing all calendars for accurate Days in Term (DIT).

The district accepts finding #6. The following corrective measures are being taken. The District's ESE Coordinator reviews IEPs using the report (PEER-IEP-TRANSPORTATION-FOCUS-EQUIPMENT-CODE COMPARISON) throughout the year to ensure accurate reporting.

The district accepts finding #7. The following corrective measures are being taken. Transportation staff is reviewing each route to confirm the ESE needs per the student's IEP and assign aides for each run. The district has improved the process of recording the transportation-based and school-based bus assistants by editing the write-in sheets to capture the need for an aide on the bus for all ESE students following the students' IEPs.

The district accepts finding #8. The following corrective measures are being taken. Transportation receives a daily report (Student Transportation Data) from the TIS reporting team that captures student enrollment. The District's ESE Coordinator reviews all IEPs to confirm that the requirements related to transportation and ESY services are identified to ensure compliant services and transportation reporting.

The district accepts finding #9. The following corrective measures are being taken. Transportation manually checks mileage during processing for all dual-enrolled students to ensure accurate reporting for center-to-center riders.

The district accepts finding #10. The following corrective measures are being taken. Transportation has established student/stop data based on grade and hazard eligibility to ensure the accuracy of ridership classification for the student's program. The process also includes supervisory staff reviewing all hazards.

The district accepts finding #11. The following corrective measures are being taken. Transportation routing staff will review the mileage for all students on the write-in form to ensure that said students meet the mileage requirements. Students counted and under 2 miles will be reported under membership category N. An audit of charter school transportation documentation is being performed to ensure all students meet the mileage requirements before reporting.

Please contact Samantha Chastain, Manager, Budget, FTE and Cost Reporting, at 727-588-6273 should you require any additional information.

Sincerely,



Kevin K. Hendrick
Superintendent

c: Stephanie Woodford, Deputy Superintendent
Kevin W. Smith, CPA, Chief Financial Officer
Lou Ann Jourdan, Executive Director, Budget and Resource Allocation
Samantha Chastain, Manager, Budget, FTE and Cost Reporting
Paula Texel, Chief Human Resource Officer
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