

Report No. 2021-211
May 2021

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**PALM BEACH COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Donald E. Fennoy II, Ed.D. served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Barbara Mc Quinn	1
Chuck Shaw, Vice Chair	2
Karen M. Brill	3
Erica Whitfield	4
Frank A. Barbieri Jr., Esq., Chair	5
Marcia Andrews	6
Dr. Debra L. Robinson	7

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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

FLAuditor.gov

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

State of Florida Auditor General

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

PALM BEACH COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	13
Findings.....	13
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	40
NOTES TO SCHEDULES.....	43
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	47
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	50
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	52
Findings.....	52
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	57
NOTES TO SCHEDULES.....	58
MANAGEMENT’S RESPONSE	59

PALM BEACH COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5 and student transportation, the Palm Beach County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 81 of the 356 teachers in our test. Ninety-five (27 percent) of the 356 teachers in our test taught at charter schools and 42 (52 percent) of the 81 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 33 of the 224 students in our ESE Support Levels 4 and 5 test. Sixty (27 percent) of the 224 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 33 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 62 of the 397 students in our student transportation test, in addition to 1,692 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 91 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.3882 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 157.8803 (147.5200 applicable to District schools other than charter schools and 10.3603 applicable to charter schools). Noncompliance related to student transportation resulted in ten findings and a proposed net adjustment of negative 1,736 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$675,647 (negative 157.8803 times \$4,279.49), of which \$631,310 is applicable to District schools other than charter schools and \$44,337 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach 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 Palm Beach 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 179 schools other than charter schools, 51 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$377 million was provided through the FEFP to the District for the District-reported 192,536.84 unweighted FTE as recalibrated, which included 21,256.15 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, 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 \$28.4 million for student transportation as part of the State funding through the FEFP.

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

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Palm Beach County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2019-20* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5, the Palm Beach County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

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

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

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

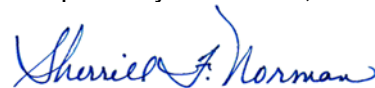
internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5. Our examination 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
May 14, 2021

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2020, the Palm Beach County District School Board (District) reported to the DOE 192,536.84 unweighted FTE as recalibrated, which included 21,256.15 unweighted FTE as recalibrated for charter schools, at 179 District schools other than charter schools, 51 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (235) 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 (31,218) 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 33 of the 224 students in our ESE Support Levels 4 and 5 test³. Sixty (27 percent) of the 224 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 33 students with exceptions attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	227	24	23,944	286	1	128,702.6000	215.1585	164.3955
Basic with ESE Services	233	25	4,788	205	8	39,964.9900	172.1921	24.6162
ESOL	209	21	1,953	448	41	18,017.0100	332.5125	(132.8018)
ESE Support Levels 4 and 5	126	13	425	224	33	1,653.0600	138.1654	(33.0632)
Career Education 9-12	38	2	<u>108</u>	<u>64</u>	<u>2</u>	<u>4,199.1800</u>	<u>13.2922</u>	<u>(24.5349)</u>
All Programs	235	25	<u>31,218</u>	<u>1,227</u>	<u>85</u>	<u>192,536.8400</u>	<u>871.3207</u>	<u>(1.3882)</u>

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 7, 15, 16, 20, 25, 26, 27, 35, 36, 41, 42, 43, and 85 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,272, of which 965 are applicable to District schools other than charter schools and 307 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 81 of the 356 teachers in our test.⁴ Ninety-five (27 percent) of the 356 teachers in our test taught at charter schools and 42 (52 percent) of the 81 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁴ For teachers, the material noncompliance is composed of Findings 8, 10, 11, 12, 13, 17, 18, 21, 22, 23, 24, 28, 29, 30, 31, 33, 37, 38, 39, 40, 45, 49, 50, 51, 52, 53, 54, 56, 57, 58, 60, 61, 62, 65, 66, 68, 69, 70, 71, 74, 75, 76, 77, 80, 81, 82, 83, 84, 87, 88, 89, 90, and 91 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	21.2322	1.120	23.7801
102 Basic 4-8	15.6515	1.000	15.6515
103 Basic 9-12	35.2469	1.005	35.4231
111 Grades K-3 with ESE Services	6.9684	1.120	7.8046
112 Grades 4-8 with ESE Services	13.9204	1.000	13.9204
113 Grades 9-12 with ESE Services	9.2274	1.005	9.2735
130 ESOL	(46.0369)	1.181	(54.3696)
254 ESE Support Level 4	(5.3221)	3.637	(19.3565)
255 ESE Support Level 5	(27.7411)	5.587	(154.9895)
300 Career Education 9-12	(24.5349)	1.005	(24.6576)
Subtotal	(1.3882)		(147.5200)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	46.4077	1.120	51.9766
102 Basic 4-8	42.8108	1.000	42.8108
103 Basic 9-12	3.0464	1.005	3.0616
111 Grades K-3 with ESE Services	(2.0000)	1.120	(2.2400)
112 Grades 4-8 with ESE Services	(3.5000)	1.000	(3.5000)
130 ESOL	(86.7649)	1.181	(102.4693)
Subtotal	.0000		(10.3603)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	67.6399	1.120	75.7567
102 Basic 4-8	58.4623	1.000	58.4623
103 Basic 9-12	38.2933	1.005	38.4847
111 Grades K-3 with ESE Services	4.9684	1.120	5.5646
112 Grades 4-8 with ESE Services	10.4204	1.000	10.4204
113 Grades 9-12 with ESE Services	9.2274	1.005	9.2735
130 ESOL	(132.8018)	1.181	(156.8389)
254 ESE Support Level 4	(5.3221)	3.637	(19.3565)
255 ESE Support Level 5	(27.7411)	5.587	(154.9895)
300 Career Education 9-12	(24.5349)	1.005	(24.6576)
Total	(1.3882)		(157.8803)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>Districtwide</u>	<u>#0021</u>	<u>#0151</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	11.3282	.....	11.3282
103 Basic 9-12	.....	.....	.6003	.6003
111 Grades K-3 with ESE Services	3.7808	.....	.....	3.7808
112 Grades 4-8 with ESE Services	7.4498	.4998	.....	7.9496
113 Grades 9-12 with ESE Services	2.0126	.....	.....	2.0126
130 ESOL	.....	(11.3282)	(.6003)	(11.9285)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	(13.6952)	(.4998)	.....	(14.1950)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.4520)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4520)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0291</u>	<u>#1971</u>	<u>#2001</u>	<u>#2181</u>	
101	.0000	9.2840	.....	.....	.....	9.2840
102	11.3282	.....	2.5823	.....	.....	13.9105
103	.6003	.....	.....	21.7087	5.8187	28.1277
111	3.7808	.....	.....	.....	.....	3.7808
112	7.9496	.....	2.3971	.....	.....	10.3467
113	2.0126	.....	.....	1.0868	2.6802	5.7796
130	(11.9285)	(9.2840)	(2.5823)	(2.6015)	(5.3087)	(31.7050)
254	.0000	.....	(.4999)	.....	(2.5002)	(3.0001)
255	(14.1950)	.....	(1.8972)	(1.0868)	(1.1902)	(18.3692)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(19.1072)</u>	<u>.....</u>	<u>(19.1072)</u>
Total	<u>(.4520)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5002)</u>	<u>(.9522)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#2201</u>	<u>#2241</u>	<u>#2371</u>	<u>#2401</u>	<u>Balance Forward</u>
101	9.2840	.....	.9246	2.0835	8.7521	21.0442
102	13.9105	.....	.8176	.3777	.....	15.1058
103	28.1277	5.6785	.....	.....	.....	33.8062
111	3.7808	.....	.....	.9376	.6250	5.3434
112	10.3467	.....	.....	.....	.....	10.3467
113	5.7796	.....	.....	.....	.....	5.7796
130	(31.7050)	(.5500)	(1.7422)	(2.4612)	(8.7521)	(45.2105)
254	(3.0001)	.....	.....	.....	(.6250)	(3.6251)
255	(18.3692)	.....	.....	(.9376)	.....	(19.3068)
300	<u>(19.1072)</u>	<u>(5.1285)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(24.2357)</u>
Total	<u>(.9522)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9522)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#2561</u>	<u>#2581</u>	<u>#3381*</u>	<u>#3394*</u>	<u>Balance Forward</u>
101	21.0442	.....	.....	6.7018	1.0912	28.8372
102	15.1058	.4543	.....	5.8419	5.0028	26.4048
103	33.8062	.....	.....	.....	.....	33.8062
111	5.3434	.....	1.6250	(1.0000)	.....	5.9684
112	10.3467	.....	.4909	(2.5000)	.....	8.3376
113	5.7796	.....	.....	.....	.....	5.7796
130	(45.2105)	(.4543)	.....	(9.0437)	(6.0940)	(60.8025)
254	(3.6251)	.....	(1.6250)	.....	.....	(5.2501)
255	(19.3068)	.....	(.4909)	.....	.....	(19.7977)
300	<u>(24.2357)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(24.2357)</u>
Total	<u>(.9522)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9522)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#3395*</u>	<u>#3396*</u>	<u>#3861</u>	<u>#4002*</u>	
101	28.8372	3.6625	.....	.....	20.3968	52.8965
102	26.4048	6.3392	.....	.....	11.4562	44.2002
103	33.8062	.....	3.0464	.9995	.....	37.8521
111	5.9684	.....	.....	.....	.....	5.9684
112	8.3376	.....	.....	.....	.....	8.3376
113	5.7796	.....	.....	(.5554)	.....	5.2242
130	(60.8025)	(10.0017)	(3.0464)	(.3721)	(31.8530)	(106.0757)
254	(5.2501)	.....	.....	(.0720)	.....	(5.3221)
255	(19.7977)	.....	.....	.....	.....	(19.7977)
300	<u>(24.2357)</u>	<u>.....</u>	<u>.....</u>	<u>(.2992)</u>	<u>.....</u>	<u>(24.5349)</u>
Total	<u>(.9522)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2992)</u>	<u>.0000</u>	<u>(1.2514)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#4020*</u>	<u>#4051*</u>	<u>#9063</u>	<u>Total</u>
101	52.8965	1.5164	13.0390	.1880	67.6399
102	44.2002	5.7404	8.4303	.0914	58.4623
103	37.8521	.....	.....	.4412	38.2933
111	5.9684	(1.0000)	.....	.....	4.9684
112	8.3376	(1.0000)	.....	3.0828	10.4204
113	5.2242	.....	.....	4.0032	9.2274
130	(106.0757)	(5.2568)	(21.4693)	.....	(132.8018)
254	(5.3221)	.....	.....	.....	(5.3221)
255	(19.7977)	.....	.....	(7.9434)	(27.7411)
300	<u>(24.5349)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(24.5349)</u>
Total	<u>(1.2514)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1368)</u>	<u>(1.3882)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Palm Beach County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2019-20* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide - Hospital and Homebound Reporting Issues

1. [Ref. 101] During the course of our fieldwork it came to our attention that 18 ESE students throughout the district were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program, as follows: 17 students in our ESE Support Levels 4 and 5 test were to be provided both on-campus instruction and homebound instruction; however, the students' schedules were not supported by *Matrix of Services forms* that indicated a need for Program No. 255 services. Consequently, the on-campus instruction should have been reported in either Program No. 111 (Grades K-3 with ESE Services), Program No. 112 (Grades 4-8 with ESE Services), or Program No. 113 (Grades 9-12 with ESE Services). In addition, documentation provided for 1 student in our Basic with ESE Services test disclosed that the student's on-campus services ended on September 25, 2019, which was prior to the October 2019 reporting survey period and should not have been reported for FTE funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.7808	
112 Grades 4-8 with ESE Services	7.4498	
113 Grades 9-12 with ESE Services	2.0126	
255 ESE Support Level 5	<u>(13.6952)</u>	<u>(.4520)</u>
		<u>(.4520)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

L. C. Swain Middle School (#0021)

2. [Ref. 2101] Eight ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	2.9156	
130 ESOL	<u>(2.9156)</u>	.0000

3. [Ref. 2102] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. In addition, the English language proficiency was not assessed (one student) and ELL Committees were not convened by October 1 (two students) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	2.3324	
130 ESOL	<u>(2.3324)</u>	.0000

4. [Ref. 2103] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	<u>(.8330)</u>	.0000

5. [Ref. 2104] An ELL Committee was not convened to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	<u>(.8330)</u>	.0000

6. [Ref. 2105] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	<u>(.8330)</u>	.0000

7. [Ref. 2106] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

L. C. Swain Middle School (#0021) (Continued)

112 Grades 4-8 with ESE Services	.4998	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

8. [Ref. 2171/72] Two teachers taught English or Reading to classes that included ELL students but had earned only 60 (Ref. 2171) or none (Ref. 2172) of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 2171</u>		
102 Basic 4-8	2.0825	
130 ESOL	<u>(2.0825)</u>	.0000
 <u>Ref. 2172</u>		
102 Basic 4-8	1.4987	
130 ESOL	<u>(1.4987)</u>	.0000
		<u>.0000</u>

Suncoast Community High School (#0151)

9. [Ref. 15101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.6003	
130 ESOL	<u>(.6003)</u>	<u>.0000</u>
		<u>.0000</u>

Northboro Elementary School (#0291)

10. [Ref. 29170] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 180 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.6356	
130 ESOL	<u>(1.6356)</u>	.0000

11. [Ref. 29171] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 120 of the 300 in-service training points in ESOL
(Finding Continues on Next Page)

Findings

Northboro Elementary School (#0291) (Continued)

strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.9683	
130 ESOL	<u>(3.9683)</u>	.0000

12. [Ref. 29172] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	3.6801	
130 ESOL	<u>(3.6801)</u>	.0000
		<u>.0000</u>

Watson B. Duncan Middle School (#1971)

13. [Ref. 197170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the students were adjusted in Finding 16 (Ref. 197103), we present this disclosure finding with no proposed adjustment:

.0000

14. [Ref. 197101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	<u>(.8330)</u>	.0000

15. [Ref. 197102] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

16. [Ref. 197103] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placement in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.8972	
255 ESE Support Level 5	<u>(1.8972)</u>	.0000

Findings

Watson B. Duncan Middle School (#1971) (Continued)

17. [Ref. 197171] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2499	
130 ESOL	<u>(.2499)</u>	.0000

18. [Ref. 197172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Science to a class that also included ELL students. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.4994	
130 ESOL	<u>(1.4994)</u>	.0000
		<u>.0000</u>

Park Vista Community High School (#2001)

19. [Ref. 200101] An ELL Committee was not convened to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.4170	
130 ESOL	<u>(.4170)</u>	.0000

20. [Ref. 200102] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placement in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0868	
255 ESE Support Level 5	<u>(1.0868)</u>	.0000

21. [Ref. 200170] One teacher taught English to classes that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Park Vista Community High School (#2001) (Continued)

by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	<u>(.4284)</u>	.0000

22. [Ref. 200171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	19.1072	
300 Career Education 9-12	<u>(19.1072)</u>	.0000

23. [Ref. 200172] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3587	
130 ESOL	<u>(.3587)</u>	.0000

24. [Ref. 200173/74/75] Three teachers taught English to classes that included ELL students but had earned none of the 180 (Ref. 200173), 300 (Ref. 200174), or 60 (Ref. 200175) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 200173</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

<u>Ref. 200174</u>		
103 Basic 9-12	.9784	
130 ESOL	<u>(.9784)</u>	.0000

<u>Ref. 200175</u>		
103 Basic 9-12	.2762	
130 ESOL	<u>(.2762)</u>	<u>.0000</u>

.0000

Olympic Heights Community High School (#2181)

25. [Ref. 218101] One ESE student was not in attendance during the October 2019 reporting survey period and should not have been reported for FEFP funding. We also
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Olympic Heights Community High School (#2181) (Continued)

noted that the student was not reported in accordance with the student's *Matrix of Services* form during the February 2020 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4998	
254 ESE Support Level 4	<u>(1.0000)</u>	(.5002)

26. [Ref. 218102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5002	
254 ESE Support Level 4	<u>(1.5002)</u>	.0000

27. [Ref. 218103] Three ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placements in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services) or Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.5100	
113 Grades 9-12 with ESE Services	.6802	
255 ESE Support Level 5	<u>(1.1902)</u>	.0000

28. [Ref. 218170/72/73] Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 218170</u>		
103 Basic 9-12	.6005	
130 ESOL	<u>(.6005)</u>	.0000

<u>Ref. 218172</u>		
103 Basic 9-12	.8476	
130 ESOL	<u>(.8476)</u>	.0000

<u>Ref. 218173</u>		
103 Basic 9-12	2.0706	
130 ESOL	<u>(2.0706)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Olympic Heights Community High School (#2181) (Continued)

29. [Ref. 218171/74] Two teachers taught English to classes that included ELL students but had earned none of the 120 (Ref. 218171) or 300 (Ref. 218174) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 218171</u>		
103 Basic 9-12	1.7185	
130 ESOL	<u>(1.7185)</u>	.0000
<u>Ref. 218174</u>		
103 Basic 9-12	.0715	
130 ESOL	<u>(.0715)</u>	<u>.0000</u>
		<u>(.5002)</u>

William T. Dwyer High School (#2201)

30. [Ref. 220170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.5500	
130 ESOL	<u>(.5500)</u>	.0000

31. [Ref. 220171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	5.1285	
300 Career Education 9-12	<u>(5.1285)</u>	<u>.0000</u>
		<u>.0000</u>

Manatee Elementary School (#2241)

32. [Ref. 224101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8176	
130 ESOL	<u>(.8176)</u>	.0000

Findings

Manatee Elementary School (#2241) (Continued)

33. [Ref. 224170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

101 Basic K-3	.9246	
130 ESOL	(.9246)	<u>.0000</u>
		<u>.0000</u>

Pioneer Park Elementary School (#2371)

34. [Ref. 237101] ELL Committees for four students were not convened by October 1 (three students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	2.0835	
102 Basic 4-8	.3777	
130 ESOL	(2.4612)	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pioneer Park Elementary School (#2371) (Continued)

35. [Ref. 237102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.9376	
255 ESE Support Level 5	<u>(.9376)</u>	.0000
		<u>.0000</u>

Belle Glade Elementary School (#2401)

36. [Ref. 240101] 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	.6250	
254 ESE Support Level 4	<u>(.6250)</u>	.0000

37. [Ref. 240170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Art but taught courses to classes that included ELL students and required certification in Elementary Education. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustments:

101 Basic K-3	1.2501	
130 ESOL	<u>(1.2501)</u>	.0000

38. [Ref. 240171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	4.1680	
130 ESOL	<u>(4.1680)</u>	.0000

39. [Ref. 240172] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.3340	
130 ESOL	<u>(3.3340)</u>	.0000
		<u>.0000</u>

Findings

Binks Forest Elementary School (#2561)

40. [Ref. 256170] One teacher taught Primary Language Arts to a class that included an ELL student but had earned none of the 60 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	.4543	
130 ESOL	<u>(.4543)</u>	<u>.0000</u>
		<u>.0000</u>

Coral Reef Elementary School (#2581)

41. [Ref. 258101] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4909	
255 ESE Support Level 5	<u>(.4909)</u>	<u>.0000</u>

42. [Ref. 258102] 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	.6250	
254 ESE Support Level 4	<u>(.6250)</u>	<u>.0000</u>

43. [Ref. 258103] The *Matrix of Services* form for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

Imagine Schools - Chancellor Campus (#3381) Charter School

44. [Ref. 338101] Several student course schedules were incorrectly reported. The School’s daily instructional and bell schedules supported a varying number of instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily (*Finding Continues on Next Page*)

Findings

Imagine Schools - Chancellor Campus (#3381) Charter School (Continued)

instructional and bell schedules. We noted differences ranging from 330 CMW to 975 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this erroneous reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment:

.0000

45. [Ref. 338170] One teacher taught Primary Language Arts and Basic subject areas to classes that included an ELL student but had earned none of the 300 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. Since the student was proposed for adjustment on Finding 48 (Ref. 338104), we present this disclosure finding with no proposed adjustment:

.0000

46. [Ref. 338102] The EPs for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	2.5000	
112 Grades 4-8 with ESE Services	<u>(2.5000)</u>	.0000

47. [Ref. 338103] School records did not evidence that all required personnel participated in the EP meeting for one ESE student. We propose the following adjustment:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000

48. [Ref. 338104] Eight ELL students enrolled in the ESOL Program were incorrectly reported. An ELL Committee was not convened (one student) or School records did not evidence that Committees had actually convened to consider continued ESOL placements or the basis and nature of the Committees’ decisions on whether or not to extend ESOL services (seven students). In addition, the English language proficiency of two students was not assessed within 30 school days prior to the students’ DEUSS anniversary date to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Imagine - Schools Chancellor Campus (#3381) Charter School (Continued)

101 Basic K-3	2.1930	
102 Basic 4-8	3.0840	
130 ESOL	<u>(5.2770)</u>	.0000

49. [Ref. 338171] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.7544	
130 ESOL	<u>(1.7544)</u>	.0000

50. [Ref. 338172] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in Reading and ESOL. The teacher held certification in English but taught courses that required certification in Reading to a class that also included ELL students. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 60 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	.2579	
130 ESOL	<u>(.2579)</u>	.0000

51. [Ref. 338173] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 180 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.7544	
130 ESOL	<u>(1.7544)</u>	.0000

.0000

Montessori Academy of Early Enrichment (#3394) Charter School

52. [Ref. 339470] One teacher taught Reading and Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	1.0912	
130 ESOL	<u>(1.0912)</u>	.0000

Findings

Montessori Academy of Early Enrichment (#3394) Charter School (Continued)

53. [Ref. 339471] One teacher taught English and Reading to classes that included ELL students but had earned only 60 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.7288	
130 ESOL	<u>(2.7288)</u>	.0000

54. [Ref. 339472] One teacher taught Reading and Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the students’ parents were not notified of the teacher’s out-of-field status until October 22, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	2.2740	
130 ESOL	<u>(2.2740)</u>	.0000

.0000

Somerset Academy JFK Charter School (#3395)

55. [Ref. 339501] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.3913	
130 ESOL	<u>(.3913)</u>	.0000

Follow-up to Management’s Response

In his written response, the Superintendent indicated that the Charter School disagreed with the finding, “based on unavailability of records from a sending school during the Pandemic.” However, we noted that the student transferred to this School on December 2, 2019, and on January 16, 2020, the student’s excessive absences were brought to the attention of the School-based Team Coordinator (i.e., the School’s ESOL Coordinator). Provided documentation evidenced that the former school held an ELL Committee meeting on November 19, 2019, 41 school days prior to the student’s February 7, 2020, DUESS anniversary date and the assessment was not complete. Accordingly, the student’s English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date, and therefore, our finding stands as presented.

Findings

Somerset Academy JFK Charter School (#3395) (Continued)

56. [Ref. 339570/71] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 339570</u>		
102 Basic 4-8	.5824	
130 ESOL	<u>(.5824)</u>	.0000
<u>Ref. 339571</u>		
102 Basic 4-8	1.6437	
130 ESOL	<u>(1.6437)</u>	.0000

57. [Ref. 339572] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	3.0226	
130 ESOL	<u>(3.0226)</u>	.0000

58. [Ref. 339573/74] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School's records demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Somerset Academy JFK Charter School (#3395) (Continued)

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

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

<u>Ref. 339573</u>		
102 Basic 4-8	1.0905	
130 ESOL	<u>(1.0905)</u>	.0000
<u>Ref. 339574</u>		
101 Basic K-3	3.2712	
130 ESOL	<u>(3.2712)</u>	<u>.0000</u>
		<u>.0000</u>

G-Star School of the Arts (#3396) Charter School

59. [Ref. 339601] The files for three ELL students did not contain documentation to support the students' placement in the ESOL Program. The students were assessed as English language proficient and ELL Committees were not convened to consider two of these students' ESOL placements beyond 3 years from each student's DEUSS anniversary dates. In addition, school records did not evidence that one student had an *ELL Student Plan* valid for the 2019-20 school year and did not evidence that the parents of this student were notified of their child's ESOL placement. We propose the following adjustment:

103 Basic 9-12	1.8564	
130 ESOL	<u>(1.8564)</u>	.0000

60. [Ref. 339670] One teacher taught English to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.7378	
130 ESOL	<u>(.7378)</u>	.0000

Findings

G-Star School of the Arts (#3396) Charter School (Continued)

61. [Ref. 339671/72] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

<u>Ref. 339671</u>		
103 Basic 9-12	.2261	
130 ESOL	<u>(.2261)</u>	.0000
<u>Ref. 339672</u>		
103 Basic 9-12	.1547	
130 ESOL	<u>(.1547)</u>	.0000

Our Follow-Up to Management’s Response to Finding No.61 is located on page 36.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

G-Star School of the Arts (#3396) Charter School (Continued)

62. [Ref. 339673] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in English but taught a course that required certification in Reading to a class that included ELL students. We propose the following adjustment:

103 Basic 9-12	.0714	
130 ESOL	(.0714)	<u>.0000</u>
		<u>.0000</u>

Seminole Ridge Community High School (#3861)

63. [Ref. 386101] The file for one ESE student did not contain evidence that a General Education teacher participated in the development of the student's IEP. We propose the following adjustment:

103 Basic 9-12	.5554	
113 Grades 9-12 with ESE Services	(.5554)	.0000

64. [Ref. 386102] Timecards were not available at the time of our examination and could not be subsequently located for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.2992)	(.2992)
---------------------------	---------	---------

65. [Ref. 386170/72] Two teachers did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 386170</u>		
103 Basic 9-12	.0720	
254 ESE Support Level 4	(.0720)	.0000

<u>Ref. 386172</u>		
103 Basic 9-12	.1440	
130 ESOL	(.1440)	.0000

66. [Ref. 386171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in Math. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2281	
130 ESOL	(.2281)	<u>.0000</u>
		<u>(.2992)</u>

Findings

Renaissance Charter School at Summit (#4002)

67. [Ref. 400202] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.9028	
130 ESOL	<u>(.9028)</u>	.0000

68. [Ref. 400270/71/73/74/75/76/78/80/81] Our testing of teacher qualifications disclosed that nine teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

<u>Ref. 400270</u>		
101 Basic K-3	6.8016	
130 ESOL	<u>(6.8016)</u>	.0000

<u>Ref. 400271</u>		
101 Basic K-3	1.7188	
130 ESOL	<u>(1.7188)</u>	.0000

Findings			Proposed Net Adjustments (Unweighted FTE)
Renaissance Charter School at Summit (#4002) (Continued)			
<u>Ref. 400273</u>			
101 Basic K-3	2.9040		
102 Basic 4-8	.6950		
130 ESOL	<u>(3.5990)</u>		.0000
<u>Ref. 400274</u>			
101 Basic K-3	3.2220		
130 ESOL	<u>(3.2220)</u>		.0000
<u>Ref. 400275</u>			
102 Basic 4-8	.6950		
130 ESOL	<u>(.6950)</u>		.0000
<u>Ref. 400276</u>			
101 Basic K-3	.8436		
130 ESOL	<u>(.8436)</u>		.0000
<u>Ref. 400278</u>			
102 Basic 4-8	2.2920		
130 ESOL	<u>(2.2920)</u>		.0000
<u>Ref. 400280</u>			
101 Basic K-3	2.5308		
130 ESOL	<u>(2.5308)</u>		.0000
<u>Ref. 400281</u>			
102 Basic 4-8	3.5344		
130 ESOL	<u>(3.5344)</u>		.0000

Our Follow-Up to Management’s Response to Finding No.68 is located on page 36.

69. [Ref. 400272] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.6990		
130 ESOL	<u>(.6990)</u>		.0000

70. [Ref. 400277] One teacher taught Reading, Language Arts, and Basic subject areas to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. In addition, *(Finding Continues on Next Page)*

Findings

Renaissance Charter School at Summit (#4002) (Continued)

the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.3760	
130 ESOL	<u>(2.3760)</u>	.0000

71. [Ref. 400279] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	2.6380	
130 ESOL	<u>(2.6380)</u>	.0000
		<u>.0000</u>

Franklin Academy - Boynton Beach (#4020) Charter School

72. [Ref. 402001] School records did not evidence that all required personnel participated in the IEP or EP meetings for two ESE students. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

73. [Ref. 402002] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, one student scored English language proficient on the Spring 2019 ACCESS for ELLs and Florida Standards Assessment in English Language Arts. We propose the following adjustment:

102 Basic 4-8	1.6664	
130 ESOL	<u>(1.6664)</u>	.0000

74. [Ref. 402070] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 300 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.3613	
130 ESOL	<u>(2.3613)</u>	.0000

Findings

Franklin Academy - Boynton Beach (#4020) Charter School (Continued)

75. [Ref. 402071] One teacher taught Reading to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.0926	
130 ESOL	<u>(.0926)</u>	.0000

76. [Ref. 402072/73] Two teachers taught Language Arts to classes that included ELL students but had earned only 120 (Ref. 402072) or none (Ref. 402073) of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 402072</u>		
102 Basic 4-8	.2499	
130 ESOL	<u>(.2499)</u>	.0000

<u>Ref. 402073</u>		
102 Basic 4-8	.4628	
130 ESOL	<u>(.4628)</u>	.0000

77. [Ref. 402074] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.4238	
130 ESOL	<u>(.4238)</u>	.0000
		<u>.0000</u>

Renaissance Charter School at Central Palm (#4051)

78. [Ref. 405101] Several students' course schedules were incorrectly reported. The School's daily instructional and bell schedules supported a varying number of instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the daily instructional and bell schedules. We noted differences ranging from 295 to 370 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's instructional and bell
(Finding Continues on Next Page)

Findings

Renaissance Charter School at Central Palm (#4051) (Continued)

schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

79. [Ref. 405102] School records did not evidence that three ELL students’ parents were invited to attend the students’ ELL Committee meetings. We propose the following adjustment:

101 Basic K-3	.8144	
102 Basic 4-8	1.5838	
130 ESOL	<u>(2.3982)</u>	.0000

80. [Ref. 405170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in English and ESOL. We propose the following adjustment:

102 Basic 4-8	.7690	
130 ESOL	<u>(.7690)</u>	.0000

81. [Ref. 405171/73/74/77/78] Our testing of teacher qualifications disclosed that five teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

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

Findings

Renaissance Charter School at Central Palm (#4051) (Continued)

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

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

<u>Ref. 405171</u>		
101 Basic K-3	.4524	
102 Basic 4-8	1.5818	
130 ESOL	<u>(2.0342)</u>	.0000
 <u>Ref. 405173</u>		
101 Basic K-3	2.0360	
130 ESOL	<u>(2.0360)</u>	.0000
 <u>Ref. 405174</u>		
102 Basic 4-8	1.6047	
130 ESOL	<u>(1.6047)</u>	.0000
 <u>Ref. 405177</u>		
101 Basic K-3	.0776	
102 Basic 4-8	2.3793	
130 ESOL	<u>(2.4569)</u>	.0000
 <u>Ref. 405178</u>		
101 Basic K-3	3.6648	
130 ESOL	<u>(3.6648)</u>	.0000

Follow-up to Management’s Responses to Findings 61, 68, and 81

In his written response, the Superintendent stated that the charter schools did not concur with certain findings and referenced attached response letters from three charter schools. In each of those letters, the respective Charter School Principal indicated that the School “does not fully agree with the Auditor’s considerations, opinion or interpretation of [statutes], rules, regarding the extenuating circumstances related to the National Critical Teacher Shortage, challenges for teacher certification and processing caused by the coronavirus (COVID-19) and personnel hired for Charter School’s substitutes.” Notwithstanding, the point of Findings 61, 68, and 81 is that certain charter school teachers were providing direct instruction to students and evaluating the students’ progression, yet did not hold valid teaching certificates as required by Section 1012.55(1)(b), Florida Statutes, for instructional personnel defined by Section 1012.01(2), Florida Statutes. Further, the District confirmed that these teachers were not certified. Any resulting adjustment will need to be resolved by the DOE through an informal hearing conference.

Findings

Renaissance Charter School at Central Palm (#4051) (Continued)

82. [Ref. 405172] One teacher taught Primary Language Arts and Reading to classes that included ELL students but had only earned 180 of the 240 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:

101 Basic K-3	1.5146	
130 ESOL	<u>(1.5146)</u>	.0000

83. [Ref. 405175] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	4.4792	
130 ESOL	<u>(4.4792)</u>	.0000

84. [Ref. 405176] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.5117	
130 ESOL	<u>(.5117)</u>	.0000

.0000

ESE Hospital Homebound Instructional Services (#9063)

85. [Ref. 906301] Our review of student documentation disclosed that 17 ESE students (16 students were in our ESE Support Levels 4 and 5 test and 1 student was in our Basic with ESE Services test) were incorrectly reported, as follows:

- a. The FTE for 16 students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placement in the Hospital and Homebound Program. The students were to be provided both online instruction and homebound instruction; however, the online instruction was not provided in an one-on-one instructional setting and should have been reported in either Program No. 112 (Grades 4-8 with ESE Services), or Program No. 113 (Grades 9-12 with ESE Services).
- b. The FTE for 1 student was over-reported as the student’s IEP authorized and scheduled 3 hours of homebound instruction or .06 FTE; however, the student was reported for .1968 FTE.

We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

ESE Hospital Homebound Instructional Services (#9063) (Continued)

112 Grades 4-8 with ESE Services	2.7492	
113 Grades 9-12 with ESE Services	4.0032	
255 ESE Support Level 5	<u>(6.8892)</u>	(.1368)

86. [Ref. 906302] One student in our Basic test was incorrectly reported in Program No. 102 (Basic 4-8). School records evidenced that the student was enrolled in the Hospital and Homebound On-line Programming and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.3336)	
112 Grades 4-8 with ESE Services	<u>.3336</u>	.0000

87. [Ref. 906370/71/73/75] Four teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in ESE but taught courses that required certification in Reading, English, and Math (Ref. 906370), and Elementary Education (Ref. 906371/73/75). We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 906370</u>		
102 Basic 4-8	.1200	
103 Basic 9-12	.1083	
255 ESE Support Level 5	<u>(.2283)</u>	.0000

<u>Ref. 906371</u>		
101 Basic K-3	.0375	
102 Basic 4-8	.1050	
255 ESE Support Level 5	<u>(.1425)</u>	.0000

<u>Ref. 906373</u>		
102 Basic 4-8	.1800	
103 Basic 9-12	.1340	
255 ESE Support Level 5	<u>(.3140)</u>	.0000

<u>Ref. 906375</u>		
101 Basic K-3	.0504	
255 ESE Support Level 5	<u>(.0504)</u>	.0000

88. [Ref. 906372/74] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in Reading (Ref. 906372) and Elementary Education (Ref. 906374). We propose the following adjustments:

<u>Ref. 906372</u>		
103 Basic 9-12	.0155	
255 ESE Support Level 5	<u>(.0155)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

ESE Hospital Homebound Instructional Services (#9063) (Continued)

<u>Ref. 906374</u>		
101 Basic K-3	.0251	
255 ESE Support Level 5	<u>(.0251)</u>	.0000

89. [Ref. 906377] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Elementary Education and Science. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.0750	
103 Basic 9-12	.0800	
255 ESE Support Level 5	<u>(.1550)</u>	.0000

90. [Ref. 906378/79] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Elementary Education but taught a course that required certification in Art (Ref. 906378) and Math (Ref. 906379). We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 906378</u>		
103 Basic 9-12	.0134	
255 ESE Support Level 5	<u>(.0134)</u>	.0000

<u>Ref. 906379</u>		
102 Basic 4-8	.0200	
255 ESE Support Level 5	<u>(.0200)</u>	.0000

91. [Ref. 906380] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught courses that required certification in Social Science. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0900	
255 ESE Support Level 5	<u>(.0900)</u>	.0000

(.1368)

Proposed Net Adjustment

(1.3882)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Palm Beach County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) schedules for students enrolled concurrently or intermittently in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (3) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (4) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (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, and ELL Committees are timely convened subsequent to these assessments; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (7) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (8) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (9) each IEP or EP meeting includes the required participants, or their input is documented, signed and dated, and maintained in each student's file; (10) students assessed as English language proficient are either exited from the ESOL Program or ELL Committee documentation is available and clearly indicates when the meeting took place and what criteria were used to support the student's continued ESOL placement; (11) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (12) parents are timely notified of their child's ESOL placement; (13) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (14) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 2019-20

Attendance

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

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

FTE General Instructions 2019-20

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

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

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

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Palm Beach 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 Palm Beach 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 Palm Beach 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 179 schools other than charter schools, 51 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$377 million was provided through the FEFP to the District for the District-reported 192,536.84 unweighted FTE as recalibrated, which included 21,256.15 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

**NOTE B – TESTING
FTE STUDENT ENROLLMENT**

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide - Hospital and Homebound Reporting Issues	1
1. L.C. Swain Middle School	2 through 8
2. Suncoast Community High School	9
3. Northboro Elementary School	10 through 12
4. Watson B. Duncan Middle School	13 through 18
5. Park Vista Community High School	19 through 24
6. Egret Lake Elementary School	NA
7. Olympic Heights Community High School	25 through 29
8. William T. Dwyer High School	30 and 31
9. Manatee Elementary School	32 and 33
10. Pioneer Park Elementary School	34 and 35
11. Belle Glade Elementary School	36 through 39
12. Binks Forest Elementary School	40
13. Coral Reef Elementary School	41 through 43
14. The Learning Center at the ELS Center of Excellence*	NA
15. Imagine Schools - Chancellor Campus*	44 through 51
16. Montessori Academy of Early Enrichment,*	52 through 54
17. Somerset Academy JFK Charter School*	55 through 58
18. G-Star School of the Arts*	59 through 62
19. Seminole Ridge Community High School	63 through 66
20. Renaissance Charter School at Summit*	67 through 71
21. Franklin Academy - Boynton Beach*	72 through 77
22. Renaissance Charter School at Central Palm*	78 through 84
23. Palm Beach Virtual Instruction Program	NA
24. Palm Beach Virtual Franchise	NA
25. ESE Hospital Homebound Instructional Services	85 through 91

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

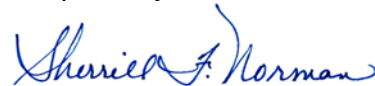
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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
May 14, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2020. (See NOTE B.) The population of vehicles (1,713) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (113,934) 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	2
Hazardous Walking	710
IDEA – PK through Grade 12, Weighted	9,167
All Other FEFP Eligible Students	<u>104,055</u>
Total	<u>113,934</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 62 of 397 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 6, 7, and 8 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.	(21)	-	-
Our tests included 397 of the 113,934 students reported as being transported by the District.	-	62	(48)
In conjunction with our general tests of student transportation we identified certain issues related to 1,692 additional students.	-	<u>1,692</u>	<u>(1,688)</u>
Total	<u>(21)</u>	<u>1,754</u>	<u>(1,736)</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

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

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020 reporting survey periods.⁷ Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 55/56] Our review of the buses in operation supporting documentation disclosed the following: the number of buses in operation was overstated by 7 buses (Ref. 55) due to data entry errors when keying in the bus numbers (4 buses) and the incorrect reporting of passenger vans as school buses (3 buses) in the October 2019 reporting survey period, and the bus driver reports for 14 buses in the February 2020 reporting survey period (Ref. 56) were not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine the ridership of 1,680 students reported on these buses. We propose the following adjustments:

Ref. 55

October 2019 Survey

Number of Buses in Operation	(7)	0
------------------------------	-----	---

**Students
Transported
Proposed Net
Adjustments**

⁷ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

**Students
Transported
Proposed Net
Adjustments**

Findings

Ref. 56

February 2020 Survey

Number of Buses in Operation (14)

(21)

90 Days in Term

Hazardous Walking

(38)

All Other FEFP Eligible Students

(1,642)

(1,680)

Follow-up to Management’s Response

In his written response, the Superintendent stated that the District does not concur with the finding and noted that “while the District could not locate source records, the District was able to show in ancillary systems that students reported for ridership were registered, were in attendance, and were reported based on the process to report all riders which depends upon data entry to make each student eligible. Extenuating circumstances surrounding the District closure due to Covid-19 along with deep cleaning of the Transportation offices led to the unavailability of the source record.”

However, the point of our finding is, without the DOE-required documentation, we could not verify the students’ ridership. DOE guidance, Technical Assistance Note: Maintenance of Transportation Records, No. 2019-01, dated September 11, 2018, provides that “locally maintained records must document student eligibility, ridership, school attendance and vehicle type.” The guidance also states that “the specific bus or other type of vehicle in which the student was transported to school and the days during the survey week when the student rode, or at least the first day on which the student rode said bus or other vehicle must be verified. This verification must be documented and attested to (signed and dated) by the school bus operator as a source document.”

Given the challenges faced during the onset of the Covid-19 pandemic, our audit staff performed a follow-up with District personnel on February 2, 2021, regarding this issue. As no additional documentation was provided to support the students’ reporting or the bus driver reports, our finding stands as presented and any resulting adjustment will need to be resolved by the DOE.

2. [Ref. 51] Our general tests disclosed that three students were incorrectly reported in the Hazardous Walking ridership category. The students were attending a middle school and were not eligible to be reported in the Hazardous Walking ridership category. We propose the following adjustment:

October 2019 Survey

89 Days in Term

Hazardous Walking

(3)

(3)

3. [Ref. 52] Our general tests disclosed that five students were incorrectly reported in the IDEA PK through Grade 12, Weighted ridership category. The IEPs to support the *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

students' reporting were not available at the time of our examination and could not be subsequently located. Four of the students lived 2 miles or more from their assigned schools and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

89 Days in Term

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

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	2	
IDEA - PK through Grade 12, Weighted	(3)	(1)

4. [Ref. 53] Our general tests disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under the IDEA or that the students' parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2019 Survey

89 Days in Term

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

5. [Ref. 54] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in the McKay Scholarship Program which is not eligible for State transportation funding. We propose the following adjustment:

October 2019 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
--------------------------------------	-----	-----

6. [Ref. 57] Sufficient documentation was not maintained to support the reporting of 60 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary *(Finding Continues on Next Page)*

Findings

school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015 101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01*, dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

Updated site review checklists for each hazardous walking location were not available at the time of our examination and could not be subsequently located. In addition, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that 14 of the 60 students lived more than 2 miles from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category with the remaining 46 students not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

89 Days in Term

Hazardous Walking	(30)
All Other FEFP Eligible Students	<u>7</u>

February 2020 Survey

90 Days in Term

Hazardous Walking	(30)	
All Other FEFP Eligible Students	<u>7</u>	(46)

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 58] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category, as the student was not enrolled in a Teenage Parent Program. The student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

February 2020 Survey

90 Days in Term

Teenage Parents and Infants	(1)	(1)
-----------------------------	-----	-----

8. [Ref. 59] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from their assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

9. [Ref. 60] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in an Adult Education Program; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2019 Survey

89 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

10. [Ref. 61] Our review of the student ridership disclosed that 119 students were reported for an incorrect number of DIT. The students were reported for 89 DIT, rather than 90 DIT in accordance with the District's instructional calendar. We propose the following adjustment:

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	119	
----------------------------------	-----	--

89 Days in Term

All Other FEFP Eligible Students	(119)	0
----------------------------------	-------	---

Proposed Net Adjustment

(1,736)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Palm Beach County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only eligible students in grades kindergarten through 6 attending an elementary school are reported in the Hazardous Walking ridership category; (3) IEPs to support students' ridership eligibility under the IDEA are retained in readily accessible files; (4) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) students enrolled in a McKay Scholarship or Adult Education Program are not reported for State transportation funding; (6) all bus driver reports documenting student ridership during the reporting survey periods are readily available and retained in readily assessable files; (7) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category; (8) only eligible students are reported in the Teenage Parents and Infants ridership category; and (9) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

REGULATORY CITATIONS

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

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

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

1. Student Eligibility

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

2. Transportation in Palm Beach County

For the fiscal year ended June 30, 2020, the District received \$28.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	267	1,375	1,873
October 2019	724	56,585	5,726
February 2020	<u>722</u>	<u>55,974</u>	<u>6,205</u>
Totals	<u>1,713</u>	<u>113,934</u>	<u>13,804</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, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

DONALD E. FENNOY II, Ed.D.
SUPERINTENDENT

FRANK A. BARBIERI, JR., ESQ.
BOARD CHAIR

OFFICE OF THE SUPERINTENDENT
3300 FOREST HILL BOULEVARD, C-316
WEST PALM BEACH, FL 33406-5869

KAREN M. BRILL
BOARD VICE CHAIR

PHONE: 561-629-8566 / FAX: 561-649-6837
WWW.PALMBEACHSCHOOLS.ORG

MARCIA ANDREWS
ALEXANDRIA AYALA
BARBARA MCQUINN
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD

May 14, 2021

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

Dear Ms. Norman:

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the School District of Palm Beach County, under the Florida Education Finance Program (FEFP) for the fiscal year ending June 30, 2020 (FY20).

After reviewing the tentative audit report, the District concurs with all findings except for:

- Transportation finding 1. [Ref. 56]. While the District could not locate source records, the District was able to show in ancillary systems that students reported for ridership were registered, were in attendance, and were reported based on the process to report all riders which depends upon data entry to make each student eligible. Extenuating circumstances surrounding the District closure due to Covid-19 along with deep cleaning of the Transportation offices led to the unavailability of the source record. This was brought to the attention of the Auditor General Field Staff during the audit period.

After reviewing the tentative audit report, the Charter Schools concur with all findings except for:

- Somerset Academy JFK Charter School #3395, finding 55. [Ref. 339501] based on unavailability of records from a sending school during the Pandemic. This objection was also raised during the audit period with the Auditor General Field Staff.
- Attached to this letter is a response from three charter schools: Renaissance Charter School at Summit, Renaissance Charter School at Central Palm and G-Star School of The Arts providing further clarification on findings identified in the report.

The District offers training in the areas of ESE, ESOL, Career Education, and FTE to all its schools including charters. Attendance and access are monitored by the respective Departments in collaboration with the Charter Office. On-going training efforts will be reinforced to avoid recurrence of findings.

In addition to the on-going comprehensive training efforts, the following will serve as the District's corrective action plan which will be emphasized immediately.

The School District of Palm Beach County
A Top High-Performing A-Rated School District
An Equal Opportunity Education Provider and Employer

School Center Errors:

Since the FY20 audit findings were presented for initial review in February 2021, the District had many opportunities to revise and improve FTE processes for the upcoming FY22 school year. General FTE procedures written for the Student Information System (SIS) will be reinforced at specific monthly trainings throughout the year. Trainings are recorded, focus on the requirements of the FTE checklist, and are made available to all schools on the District website. Building principals will be copied on emails to data processors regarding membership eligibility. District Schools will continue to submit FTE checklists to the FTE office and Charter Schools are encouraged to do the same to the Charter Department.

Process improvement in the areas identified:

- 1) Students co-enrolled in Hospital Homebound will have specific courses designated for their services programmed with the appropriate funding code. This will eliminate the need to annually adjust course funding codes for co-enrolled students with split funding.
- 2) Ongoing training with ESOL and ESE contacts will focus on keeping proper documentation to justify respective funding codes dependent upon services as appropriate that are developed through ELL plans or ESE matrices.
- 3) ELL students' entry and DEUSS dates will be monitored through the SIS for reevaluation compliance and for the 12-semester rule through a series of SIS reports. The Multicultural Education Department will continue training through their regularly scheduled meetings with an emphasis on compliance. The Department will continue to publish their guidelines and provide online support. Regional ESOL Instructional Coordinators will continue to monitor reevaluations and DEUSS dates and send reports of upcoming requirements directly to school based ESOL personnel.
- 4) ELL Student Plans will be monitored to ensure that they are completed within the timelines set forth through published guidelines. Documentation for transferring of ELL Student Plans and ESOL Folders will be maintained at schools following guidance provided from the Records Management Office.
- 5) The placement of ELL students in the ESOL program or extension of services beyond the 3-year base period will be based on English language proficiency of the students within the established timelines provided through the Multicultural Department. The Department will continue to publish their guidelines and provide online support and training with an emphasis on compliance.
- 6) An electronic IEP system is in process of implementation for FY22 which will provide additional support for documents to be timely dated, properly completed and reflective only of services on the IEP. Ongoing training with ESE contacts will focus on keeping proper documentation to justify the respective funding codes dependent upon services provided for by ESE matrices.
- 7) Attendance reporting procedures in the SIS will be emphasized and will further enhance membership accuracy. When students are marked absent during the eleven-day window, the SIS disqualifies their eligibility for FEFP funding.

- 8) Bell schedules matching to actual class minutes have been a problem for the entire State. The SIS will be capable of calculating the minutes using a newly developed logic for FY22.
- 9) An electronic IEP system is in process of implementation which will provide additional support for documents to be signed and dated by the required participants.
- 10) ELL Committee documentation indicating criteria utilized for extension of services for ELL students will be kept on file in the ESOL Folder following guidelines and timelines established and provided by the Multicultural Department. The Department will continue to provide guidance specific to exiting students and extension of services through regular, ongoing training and support for schools. Regional ESOL Instructional Coordinators will continue to monitor compliance of timelines and provide reports to school based ESOL personnel.
- 11) The Choice and Career Options Department will continue to publish guidelines to each high school for reporting of OJT funding. The high school principals will receive continued direction regarding the compliance requirements for this program with SIS reports, and the annual "Principal Essential's and Leadership Training". The District will monitor compliance with the guidelines following each FTE reporting survey. Each school reporting students for OJT funding will maintain the necessary documentation to support the funding. Additionally, pre-school training and webinars will be provided for all District OJT teachers, using updated OJT procedure manuals that will be provided to teachers, coordinators, and principals. Technical support will be ongoing.
- 12) Guidance for parent notification for student ESOL Placement is provided through the District ELL Plan and guidance from the Multicultural Department. Training and support will be provided to schools on following these guidelines and timelines to ensure parents are notified in a timely manner of ESOL Placement.
- 13) The Certification Department will continue their training on SIS to improve understanding of the scheduling process and to monitor new hires and transfers prior to survey weeks. The Certification Department will continue to service and advise Charter Schools in their hiring process and provide guidance in the areas of teachers and certification requirements. Finally, the Certification Department will educate all schools about the requirement to report certified teachers and to actively seek certified teachers to fill vacancies. The Certification Department in conjunction with Recruitment and Retention will review substitute statuses to determine their eligibility for teacher certification and if they are interested in teaching to help them transition to become a certified teacher.
- 14) To address the finding of teachers not completing the required ESOL coursework or in-service during the timelines, the Certification Department will continue to work with the Multicultural Education Department to monitor teacher course completions and compliance. The Certification Department will work a month before survey reporting to ensure that Board approval for out-of-field teachers occurs prior to survey week. Additional queries have been created in our Electronic Learning Management (eLM) system to assist with the monitoring of ESOL in-service points, Reading endorsement in-service points and Gifted endorsement in-service points.

Transportation Errors:

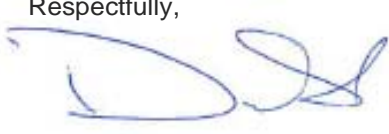
Since the findings have been communicated, several enhancements to the Transportation FTE processes have occurred and will be fully implemented for FY22:

- 1) The Transportation Department will use the calendar in the District's Summer School Manual to document the correct Days in Term (DIT) for Survey 1 and Survey 4 and will exercise more care in entering bus information.

- 2) The Transportation Department has implemented a procedure that only allows K-6 grade students to be reported in the Hazardous Membership category.
- 3) An electronic IEP system is in process of implementation for FY22 to access ESE records to support related service transportation.
- 4) The Transportation department will only report IDEA or Teen Parent PreK students as verified through the electronic IEP system or Teen Parent records.
- 5) Students that are McKay Scholarship or Adult Education Students will not be reported by filtering transportation reports against SIS student assignments.
- 6) Bus driver reports will be scanned before being archived to preserve source records.
- 7) The Transportation Department will engage the required local governmental agencies to jointly inspect and document hazardous locations as required by Section 1006.23, Florida Statutes and will be finalized by the end of the school year.
- 8) Transportation will verify that each Teen Parent rider is enrolled in "Teen Parent" classes.
- 9) Transportation has partnered with the Palm Beach County Property Appraiser Office to improve our geocoding of students' addresses, which will improve our distance to school measurements.

If you should have any questions or require additional information, please contact Michael Burke, Chief Financial Officer, at (561) 434-8584 or mike.burke@palmbeachschools.org.

Respectfully,



Donald E. Fennoy II, Ed.D.
Superintendent

Enclosures: Renaissance Charter at Summit, Renaissance Charter School at Central Palm,
G-Star School of the Arts



May 3, 2021

Auditor General
220 Congress Park Drive
Suite 232
Delray Beach, FL 33445-4605

Re: Renaissance Charter School at Summit (MSID# 4002)
Auditor General's Preliminary and Tentative Report - Florida Education Finance Program,
Full-Time Equivalent Student Enrollment and Student Transportation for the Fiscal Year
Ended June 30, 2020

Dear Auditor:

This shall confirm review of the Auditor General's examination of findings, proposed adjustments and recommendations to the FEFP Preliminary and Tentative Report as referenced above ("FEFP Findings") and as applicable to Renaissance Charter School at Summit ("Charter School").

While the Charter School ultimately concurs with the FEFP Findings and at this time does not anticipate an appeal of the FEFP Findings, it does not fully agree with the Auditor's considerations, opinion or interpretation of statutes, rules, regarding the extenuating circumstances related to the National Critical Teacher Shortage, challenges for teacher certification and processing caused by the coronavirus (COVID-19) and personnel hired for Charter School's substitutes. It shall also be further noted that upon DOE's initial review of 2019-20 Class Size reporting, Charter School was determined to be in full compliance, §1003.03, Fla. Stat.

Charter School administration has met with applicable ESE, ESOL and school enrollment personnel regarding the FEFP Findings to identify internal improvements and proposed actions that can be made to prevent future reoccurrence. Said improvements shall include additional oversight related to FEFP reporting provided by the Palm Beach County District School Board (District) and ongoing training. Additional oversight and training shall more specifically include but not limited to the FEFP Findings as follows:

ELL/ESOL

1. Increased Data review during initial enrollment, at the beginning of the school year, during internal teacher reassignments, and monthly thereafter via reports from the

District's SIS and Charter School's Powerschool system to assist with any potential deficiencies of data between home surveys, transferring school documents, District's SIS which will work to improve timeframe and documentation necessary to evidence compliance with programmatic assessments, extended ESOL services and ELL Committee meetings Data reviewed shall include, but not limited to:

- a. Students' entry and DEUSS date;
- b. Applicable DEUSS anniversary or re-evaluation date;
- c. ELL Committee meeting date (within 30 days of DEUSS date)
- d. ELL Committee meeting notice to parents (date and documentation) within student files;
- e. Instructional assignments/reassignments to ensure applicable ELL/ESOL teacher certification for ELL students';
- f. Dates associated with applicable in-service training and ESOL coursework as provided by the District;
- g. Dates of Out of Field initial assignment by Charter School and if available, by prior school; and
- h. Dates of applicable approved Out of Field Teacher Waiver and parent notification (with a copy of associated documents).

Reporting of Out-of- Field Teachers to Parents/Guardians

The District requires that the Charter School follow the District's procedures regarding Pre-Clearance Processing For Instructional Hires; identification/waiver/approval of Out of Field Teachers as well as the Notices/Reporting Out of Field Teachers to Parents/Guardians which are signed by the District Superintendent and include Course/Subject (content) being taught out of field for each teacher. An example of the District's Out of Field Teacher parent notices for ESOL are found in the District's Bulletin #P 19-186 CHR¹. In addition to following the District's requirements, Charter School's electronic student data systems have been improved since COVID-19 closures and School Reopenings which placed an immediate need to maintain student data electronically and electronic copies are now stored within the Charter School's Powerschool system .

Substitutes and Teacher Certifications

Charter School's substitutes are hired to provide instructional support as needed until a certified teacher has been hired and/or substitute obtains Florida Educator Certification which may not be captured via survey reporting. Additionally, for permanent substitutes holding a valid FL DOE Official Statement of Status Eligibility, it is the expectation that Substitutes would obtain teacher certifications which would then allow the charter school to offer open teacher vacancy positions to the Substitute. Pursuant to §1012.35, F.S., the minimal required education level for substitute teachers is a high school diploma or equivalent. Charter School's substitutes exceed the minimal high school requirement and in fact most have bachelors and/or masters degrees, prior teacher certifications and/or are currently seeking Temporary or Professional Florida Educator Certifications. Substitutes are monitored and provided with assistance and guidance which includes but is not limited to team-teaching strategies as provided under §1003.03(5), Fla. Stat. which leads to highly

¹ See The School District of Palm Beach County, FL Out of Field Sample at https://www.palmbeachschools.org/UserFiles/Servers/Server_270532/File/ESOL/OOF_Sample.pdf

qualified certified teachers. In an effort to increase the volume of employees with post baccalaureate degrees seeking Florida Educator Certifications, employees are provided assistance through a state- approved EPI Program.

Regardless of any weighted adjustments proposed by the Auditor General, adjustments should not be greater than the basic funding associated with the students' applicable basic funding associated with the student's grade level. Additionally, due the timing of the corrective actions/improvements conveyed herein, specific improvements may not be reflected until the FEFP Audit ending June 30, 2022.

If you should have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

Ms. Heather Czeskleba
Principal

May 3, 2021

Auditor General
220 Congress Park Drive
Suite 232
Delray Beach, FL 33445-4605

Re: Renaissance Charter School at Central Palm (MSID# 4051)
Auditor General's Preliminary and Tentative Report - Florida Education Finance Program,
Full-Time Equivalent Student Enrollment and Student Transportation for the Fiscal Year
Ended June 30, 2020

Dear Auditor:

This shall confirm review of the Auditor General's examination of findings, proposed adjustments and recommendations to the FEFP Preliminary and Tentative Report as referenced above ("FEFP Findings") and as applicable to Renaissance Charter School at Central Palm ("Charter School").

While the Charter School ultimately concurs with the FEFP Findings and at this time does not anticipate an appeal of the FEFP Findings, it does not fully agree with the Auditor's considerations, opinion or interpretation of statues, rules, regarding the extenuating circumstances related to the National Critical Teacher Shortage, challenges for teacher certification and processing caused by the coronavirus (COVID-19) and personnel hired for Charter School's substitutes. It shall also be further noted that upon DOE's initial review of 2019-20 Class Size reporting, Charter School was determined to be in full compliance, §1003.03, Fla. Stat.

Charter School administration has met with applicable ESE, ESOL and school enrollment personnel regarding the FEFP Findings to identify internal improvements and proposed actions that can be made to prevent future reoccurrence. Said improvements shall include additional oversight related to FEFP reporting provided by the Palm Beach County District School Board (District) and on-going training. Additional oversight and training shall more specifically include but not limited to the FEFP Findings as follows:

ELL/ESOL

1. Increased Data review during initial enrollment, at the beginning of the school year, during internal teacher reassignments, and monthly thereafter via reports from the District's SIS and Charter School's PowerSchool system to assist with any potential decencies of data between home surveys, transferring school documents, District's SIS which will work to improve timeframe and documentation necessary

Katrina Samuels
Principal

Tina Edgar
Assistant Principal

Annie Herrington
Dean of Students

to evidence compliance with programmatic assessments, extended ESOL services and ELL Committee meetings Data reviewed shall include, but not limited to:

- a. Students' entry and DEUSS date;
- b. Applicable DEUSS anniversary or re-evaluation date;
- c. ELL Committee meeting date (within 30 days of DEUSS date)
- d. ELL Committee meeting notice to parents (date and documentation) within student files;
- e. Instructional assignments/reassignments to ensure applicable ELL/ESOL teacher certification for ELL students';
- f. Dates associated with applicable in-service training and ESOL coursework as provided by the District;
- g. Dates of Out of Field initial assignment by Charter School and if available, by prior school; and
- h. Dates of applicable approved Out of Field Teacher Waiver and parent notification (with a copy of associated documents).

Reporting of Out-of- Field Teachers to Parents/Guardians

The District requires that the Charter School follow the District's procedures regarding Pre-Clearance Processing For Instructional Hires; identification/waiver/approval of Out of Field Teachers as well as the Notices/Reporting Out of Field Teachers to Parents/Guardians which are signed by the District Superintendent and include Course/Subject (content) being taught out of field for each teacher. An example of the District's Out of Field Teacher parent notices for ESOL are found in the District's Bulletin #P 19-186 CHR¹. In addition to following the District's requirements, Charter School's electronic student data systems have been improved since COVID-19 closures and School Reopenings which placed an immediate need to maintain student data electronically and electronic copies are now stored within the Charter School's PowerSchool system.

Substitutes and Teacher Certifications

Charter School's substitutes are hired to provide instructional support as needed until a certified teacher has been hired and/or substitute obtains Florida Educator Certification which may not be captured via survey reporting. Additionally, for permanent substitutes holding a valid FL DOE Official Statement of Status Eligibility, it is the expectation that Substitutes would obtain teacher certifications which would then allow the charter school to offer open teacher vacancy positions to the Substitute. Pursuant to §1012.35, F.S., the minimal required education level for substitute teachers is a high school diploma or equivalent. Charter School's substitutes exceed the minimal high school requirement and in fact most have bachelors and/or masters degrees, prior teacher certifications and/or are currently seeking Temporary or Professional Florida Educator Certifications. Substitutes

¹ See The School District of Palm Beach County, FL Out of Field Sample at https://www.palmbeachschools.org/UserFiles/Servers/Server_27032/File/ESOL/OOF_Sample.pdf

are monitored and provided with assistance and guidance which includes but is not limited to team-teaching strategies as provided under §1003.03(5), Fla. Stat. which leads to highly qualified certified teachers. In an effort to increase the volume of employees with post baccalaureate degrees seeking Florida Educator Certifications, employees are provided assistance through a state- approved EPI Program.

Regardless of any weighted adjustments proposed by the Auditor General, adjustments should not be greater than the basic funding associated with the students' applicable basic funding associated with the student's grade level. Additionally, due the timing of the corrective actions/improvements conveyed herein; specific improvements may not be reflected until the FEFP Audit ending June 30, 2022.

If you should have any questions or require additional information, please do not hesitate to contact me.

Sincerely,



Katrina Samuels

Principal



May 3, 2021

Auditor General
220 Congress Park Drive Suite 232
Delray Beach, FL 33445-4605

Re: G-Star School of the Arts (MSID# 3396)
Auditor General's Preliminary and Tentative Report - Florida Education Finance Program, Full-Time Equivalent Student Enrollment and Student Transportation for the Fiscal Year Ended June 30, 2020

Dear Auditor:

This shall confirm review of the Auditor General's examination of findings, proposed adjustments and recommendations to the FEFP Preliminary and Tentative Report as referenced above ("FEFP Findings") and as applicable to G-Star School of the Arts ("Charter School").

While the Charter School ultimately concurs with the FEFP Findings and at this time does not anticipate an appeal of the FEFP Findings, it does not fully agree with the Auditor's considerations, opinion or interpretation of statutes, rules, regarding the extenuating circumstances related to the National Critical Teacher Shortage, challenges for teacher certification and processing caused by the coronavirus (COVID-19) and personnel hired for Charter School's substitutes. It shall also be further noted that upon DOE's initial review of 2019-20 Class Size reporting, Charter School was determined to be in full compliance, §1003.03, Fla. Stat.

Charter School administration has met with applicable ESE, ESOL and school enrollment personnel regarding the FEFP Findings to identify internal improvements and proposed actions that can be made to prevent future reoccurrence. Said improvements shall include additional oversight related to FEFP reporting provided by the Palm Beach County District School Board (District) and on-going training. Additional oversight and training shall more specifically include but not limited to the FEFP Findings as follows:

ELL/ESOL

1. Increased Data review during initial enrollment, at the beginning of the school year, during internal teacher reassignments, and monthly thereafter via reports from the District's SIS and Charter School's ManageBac system to assist with any potential decencies of data between home surveys, transferring school documents, District's SIS



which will work to improve timeframe and documentation necessary to evidence compliance with programmatic assessments, extended ESOL services and ELL Committee meetings Data reviewed shall include, but not limited to:

- a. Students' entry and DEUSS date;
- b. Applicable DEUSS anniversary or re-evaluation date;
- c. ELL Committee meeting date (within 30 days of DEUSS date)
- d. ELL Committee meeting notice to parents (date and documentation) within student files;
- e. Instructional assignments/reassignments to ensure applicable ELL/ESOL teacher certification for ELL students';
- f. Dates associated with applicable in-service training and ESOL coursework as provided by the District;
- g. Dates of Out of Field initial assignment by Charter School and if available, by prior school; and
- h. Dates of applicable approved Out of Field Teacher Waiver and parent notification (with a copy of associated documents).

Reporting of Out-of- Field Teachers to Parents/Guardians

The District requires that the Charter School follow the District's procedures regarding Pre-Clearance Processing For Instructional Hires; identification/waiver/approval of Out of Field Teachers as well as the Notices/Reporting Out of Field Teachers to Parents/Guardians which are signed by the District Superintendent and include Course/Subject (content) being taught out of field for each teacher. An example of the District's Out of Field Teacher parent notices for ESOL are found in the District's Bulletin #P 19-186 CHR¹. In addition to following the District's requirements, Charter School's electronic student data systems have been improved since COVID-19 closures and School Reopenings which placed an immediate need to maintain student data electronically and electronic copies are now stored within the Charter School's ManageBac system.

Substitutes and Teacher Certifications

Charter School's substitutes are hired to provide instructional support as needed until a certified teacher has been hired and/or substitute obtains Florida Educator Certification which may not be captured via survey reporting. Additionally, for permanent substitutes holding a valid FL DOE Official Statement of Status Eligibility, it is the expectation that Substitutes would obtain teacher certifications which would then allow the charter school to offer open teacher vacancy positions to the Substitute. Pursuant to §1012.35, F.S., the minimal required education level for substitute teachers is a high school diploma or equivalent. Charter School's substitutes exceed the minimal high school requirement and in fact most have bachelors and/or masters degrees, prior teacher certifications and/or are currently seeking Temporary or Professional Florida Educator

¹ See The School District of Palm Beach County, FL Out of Field Sample at https://www.palmbeachschools.org/UserFiles/Servers/Server_270532/File/ESOL/OOF_Sample.pdf



Certifications. Substitutes are monitored and provided with assistance and guidance which includes but is not limited to team-teaching strategies as provided under §1003.03(5), Fla. Stat. which leads to highly qualified certified teachers. In an effort to increase the volume of employees with post baccalaureate degrees seeking Florida Educator Certifications, employees are provided assistance through a state- approved EPI Program.

Regardless of any weighted adjustments proposed by the Auditor General, adjustments should not be greater than the basic funding associated with the students' applicable basic funding associated with the student's grade level. Additionally, due the timing of the corrective actions/improvements conveyed herein, specific improvements may not be reflected until the FEFP Audit ending June 30, 2022.

If you should have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

Kim Collins
Principal
G-Star School of the Arts
kcollins@gstarschool.org