

**FLORIDA STATE
UNIVERSITY SCHOOLS, INC.**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA
Auditor General

Dean, Director, and Board Members

During the 2022-23 fiscal year, Dr. Damon Andrew served as Dean of the College of Education for Florida State University, Dr. Stacy Chambers served as Director of Florida State University Schools, Inc., and the following individuals served as Board members:

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Dr. Toby Park-Gaghan
Katie Perkins
Dr. Sara Scott-Shields
Dr. Ruth Storm

Faculty Representative

Wendy Stinson

Community Representatives

Dr. Rosezetta Bobo
Dr. Jimmie Davis, Jr.
Darryl Marshall, Vice Chair from 8-9-22

Parent Representatives

Dr. Brandon Bowden
Sarah Chason
Carlos Villa, Chair

St. Joe Company Representatives

Vacant

Student Representative

Hallie Solomon

The team leader was John Ray Speaks, Jr., CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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FLORIDA STATE UNIVERSITY SCHOOLS, INC.
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FLORIDA STATE UNIVERSITY SCHOOLS, INC.

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), the Florida State University Schools, Inc. (Schools) 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, as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023.

Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 16 of the 23 students in our ESOL test. The Schools operate as charter schools; therefore, all students in our ESOL test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 12 findings. The resulting proposed net adjustment to the School's reported, unweighted FTE totaled negative .1714 but has a potential impact on the School's weighted FTE of negative .8565.

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, 2023, was \$4,587.40 per FTE. For the Schools, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$3,929 (negative .8565 times \$4,587.40).

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.

THE SCHOOLS

The Schools location in Tallahassee, Florida, was established on August 22, 2000, pursuant to Section 1002.32(2), Florida Statutes, as a developmental research charter (laboratory) school (DRCLS), and as a special school district, pursuant to Section 1011.24, Florida Statutes, by Florida State University (FSU). Section 1002.32(3), Florida Statutes, specifies that developmental research schools are to provide a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning. Additionally, Section 1002.32(3)(a), Florida Statutes, provides that the primary goal of a developmental research school is to enhance instruction and research in specialized subjects that include mathematics, science, computer science, and foreign languages, while also providing an education in nonspecialized subjects. On February 3, 2003, FSU entered into an agreement with the

City of Pembroke Pines, Florida (Broward County), and sponsored the Pembroke Pines – Florida State University Charter Elementary School, a DRCLS, as part of FSU’s existing special school district. The Schools offer instruction in Basic Education, ESOL, Exceptional Student Education (ESE), and Career Education 9-12 and serve students in prekindergarten (PK) through 12th-grade at the two locations.

In accordance with Section 1002.32(8), Florida Statutes, an Advisory Board was established to provide general oversight and guidance to the Schools. The chief executive officer of the Schools, pursuant to Section 1002.32(7), Florida Statutes, is a Director or Principal. The University governance is managed by a Director with overall governance by the Dean of the FSU College of Education.

The Schools consist of two charter schools and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$17.9 million was provided through the FEFP to the Schools for the Schools-reported 2,542.79 unweighted FTE as recalibrated for the two charter schools and two virtual education cost centers. The primary sources of funding for the Schools are funds from the FEFP and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts and developmental research schools 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.

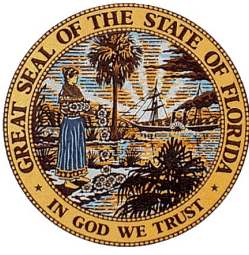
School districts and developmental research schools report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school

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, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. 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 and FTE related to Family Empowerment Scholarship Programs.

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Florida State University Schools, Inc. (Schools) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. 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 2022-23* issued by the Department of Education.

Management's Responsibility for Compliance

Schools management is responsible for the Schools' 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 Schools' compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the Schools 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 Schools 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 Schools' compliance with State requirements. The legal determination of the Schools' compliance with these requirements is the responsibility of the Department of Education.

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages 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 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 English for Speakers of Other Languages, the Florida State University Schools, Inc. 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, 2023.

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 Schools' 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 Schools' 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 Schools' compliance with State requirements and not for the purpose of expressing an opinion on the Schools' related internal control over compliance

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.

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 Schools' internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages. 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 Schools' reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

The Schools' 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 Schools' compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 16, 2025

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTES A3., A4., and A5.) For the fiscal year ended June 30, 2023, the Florida State University Schools, Inc., (Schools) reported to the DOE 2,542.79 unweighted FTE as recalibrated for the two charter schools and two 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, 2023. (See NOTE B.) The population of schools (four) consisted of the total number of brick-and-mortar charter schools that offered courses as well as the virtual education cost centers that offered virtual instruction in the FEFP-funded programs. The population of students (2,732) consisted of the total number of students in each program at the schools and virtual education 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 16 of the 23 students in our ESOL test.³

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	4	4	2,223	29	-	2,072.3400	22.9001	16.6832
Basic with ESE Services	4	4	378	22	2	354.5900	18.0685	.4372
ESOL	2	2	85	23	16	47.0800	12.4638	(8.0781)
Career Education 9-12	1	1	<u>46</u>	<u>24</u>	<u>1</u>	<u>68.7800</u>	<u>5.0384</u>	<u>(9.2137)</u>
All Programs	4	4	<u>2,732</u>	<u>98</u>	<u>19</u>	<u>2,542.7900</u>	<u>58.4708</u>	<u>(.1714)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (57, of which 7 are applicable to virtual education cost centers and 50 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

³ For ESOL, the material noncompliance is composed of Findings 2, 3, 6, 7, 8, 9, and 10 on *SCHEDULE D*.

taught courses to ELL students. From the population of teachers, we selected 26 and found exceptions for 2 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>All Schools</u> <u>No. Program</u> ¹	<u>Proposed Net</u> <u>Adjustment</u> ²	<u>Cost</u> <u>Factor</u>	<u>Weighted</u> <u>FTE</u> ³
101 Basic K-3	7.2686	1.126	8.1844
102 Basic 4-8	.3098	1.000	.3098
103 Basic 9-12	9.1048	.999	9.0957
111 Grades K-3 with ESE Services	.4997	1.126	.5627
113 Grades 9-12 with ESE Services	(.0625)	.999	(.0624)
130 ESOL	(8.0781)	1.206	(9.7422)
300 Career Education 9-12	<u>(9.2137)</u>	.999	<u>(9.2045)</u>
Total	<u>(.1714)</u>		<u>(.8565)</u>

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Total</u>
	<u>#0341</u> *	<u>#0351</u> *	<u>#7006</u>	
101 Basic K-3	4.9300	2.3386	.....	7.2686
102 Basic 4-8	.2856	.0242	.....	.3098
103 Basic 9-12	9.0423	.....	.0625	9.1048
111 Grades K-3 with ESE Services	.....	.4997	.....	.4997
113 Grades 9-12 with ESE Services	.....	.....	(.0625)	(.0625)
130 ESOL	(5.2156)	(2.8625)	.....	(8.0781)
300 Career Education 9-12	<u>(9.2137)</u>	.....	.....	<u>(9.2137)</u>
Total	<u>(.1714)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1714)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Florida State University Schools, Inc. (Schools) 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 2022-23* 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 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Florida State University School (#0341) Charter School

1. [Ref. 34101] One student in our Basic with ESE Services test was incorrectly reported for FTE in the June 2023 reporting survey period based on the student passing the standardized end-of-course assessment for United States History. The *FTE General Instructions 2022-2023* provide that a full-time student who passes a statewide standardized assessment without ever being enrolled in the corresponding course may be reported for FTE in the June survey; however, School records indicated that the student was enrolled in the course during the 2021-2022 school year. Accordingly, the student's passing of the statewide standardized assessment was ineligible to be reported for FTE in the June 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1000)	(.1000)
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2. [Ref. 34102] An ELL Committee was not convened for one student by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student's *ELL Student Plan* was incomplete as the student's course schedule identifying the courses that would employ ESOL strategies was not included. We propose the following adjustment:

Findings **Proposed Net Adjustments (Unweighted FTE)**

Florida State University School (#0341) Charter School (Continued)

101 Basic K-3	.7600	
130 ESOL	(.7600)	.0000

3. [Ref. 34103] The *ELL Student Plans* for seven ELL students were incomplete as the students’ course schedules identifying the courses that would employ ESOL strategies were not included. We propose the following adjustment:

101 Basic K-3	4.1700	
102 Basic 4-8	.2856	
130 ESOL	(4.4556)	.0000

4. [Ref. 34104] The timecard covering the October 2022 reporting survey period for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.0714)	(.0714)
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5. [Ref. 34171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Earth-Space Science and Social Science but taught courses that required certification in Family and Consumer Science. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. Additionally, the School had not established policies and procedures for the approval of teachers out of field. We propose the following adjustment:

103 Basic 9-12	9.1423	
300 Career Education 9-12	(9.1423)	.0000
		(.1714)

The Pembroke Pines Florida (#0351) Charter School

6. [Ref. 35103] One student was incorrectly reported in ESOL and Basic programs. The student was determined to be eligible for ESE services; therefore, the student’s entire schedule should have been reported in the Basic with ESE Services program. We propose the following adjustment:

101 Basic K-3	(.1387)	
111 Grades K-3 with ESE Services	.4997	
130 ESOL	(.3610)	.0000

Findings

The Pembroke Pines Florida (#0351) Charter School (Continued)

7. [Ref. 35104] School records did not demonstrate that one student was eligible to be reported in the ESOL Program. The student was assessed as English language proficient, and an ELL committee was not convened to otherwise consider the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.3610	
130 ESOL	<u>(.3610)</u>	.0000

8. [Ref. 35105] We noted the following exceptions concerning *ELL Student Plans* (Plans) for three students:

- a. The Plans for two students, along with the parent notification of ESOL placement for one of these students, were not available at the time of our examination and could not be subsequently located.
- b. The Plan for one student was not completed until June 9, 2024, which was after the 2022-23 school year. We also noted that the student's course schedule identifying the courses that would employ ESOL strategies was not included with the Plan.

We propose the following adjustment:

101 Basic K-3	1.0830	
130 ESOL	<u>(1.0830)</u>	.0000

9. [Ref. 35106] The *ELL Student Plans* for two ELL students were incomplete as the students' course schedules identifying the courses that would employ ESOL strategies were not included. We propose the following adjustment:

101 Basic K-3	1.0333	
130 ESOL	<u>(1.0333)</u>	.0000

10. [Ref. 35107] An ELL Committee was not convened until December 20, 2022, to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS, and School records did not demonstrate that the student's parents were given sufficient notice of the ELL Committee meeting. We also noted the student's *ELL Student Plan* covering the 2022-23 school year was not prepared until October 26, 2022, which was after the October 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.0242	
130 ESOL	<u>(.0242)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Florida State University School Virtual Instruction Course Offerings (#7006)

11. [Ref. 700671] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Integrated Curriculum and Varying Exceptionalities but taught courses that required certification in English, Math, Social Science, Physical Education, Health, and the Autism Spectrum Disorder Endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status. Additionally, the School had not established policies and procedures for teachers to be approved out of field or issued District Certificates. Because the students were reported in the Basic and Basic with ESE Services programs, we present this disclosure finding with no proposed adjustment. .0000

12. [Ref. 700601] The initial IEP for one student in our Basic with ESE Services test was not completed until April 12, 2023, which was after the virtual course was completed. We propose the following adjustment:

103 Basic 9-12	.0625	
113 Grades 9-12 with ESE Services	<u>(.0625)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(.1714)**

SCHEDULE E

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS

Florida State University Schools, Inc., (Schools) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) improper application of the credit acceleration program (Finding 1); (2) oversights on the part of staff (Findings 2 through 4 and 7); (3) miscommunication in the student's eligibility determination and reporting process between the ESOL and FEFP program staff (Finding 6); (4) insufficient documentation procedures for reviewing, updating, and maintaining complete ELL student records (Findings 8 through 10); (5) lack of policies and procedures for out-of-field teachers and district certification (Findings 5 and 11); and (6) the student was eligible and placed for ESE services prior to the reporting period for the virtual course but after the actual course was completed. Also, the student's status at reporting time was used rather than their status at course completion time (Finding 12).

We recommend that Schools management exercise more care and take corrective action, as appropriate, to ensure that: (1) student eligibility for FTE reporting for passing end-of-course assessments is verified prior to reporting FTE; (2) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (3) ELL Student Plans are timely prepared, include the students' course schedules, and are retained in the students' files; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained in readily accessible files; (5) 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; (6) IEPs are timely prepared; and (7) teachers are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

The absence of statements in this report regarding practices and procedures followed by the Schools 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 Schools' 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 2022-23

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 2022-23

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 2022-23

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Florida State University Schools, Inc., (Schools), the FEFP, the FTE, and related areas is provided below.

1. The Schools

The Schools' location in Tallahassee, Florida, was established on August 22, 2000, pursuant to Section 1002.32(2), Florida Statutes, as a developmental research charter (laboratory) school (DRCLS), and as a special school district, pursuant to Section 1011.24, Florida Statutes, by Florida State University (FSU). Section 1002.32(3), Florida Statutes, specifies that developmental research schools are to provide a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning. Additionally, Section 1002.32(3)(a), Florida Statutes, provides that the primary goal of a developmental research school is to enhance instruction and research in specialized subjects that include mathematics, science, computer science, and foreign languages, while also providing an education in nonspecialized subjects. On February 3, 2003, FSU entered into an agreement with the City of Pembroke Pines, Florida (Broward County) and sponsored the Pembroke Pines - Florida State University Charter Elementary School, a DRCLS, as part of FSU's existing special school district. The Schools offer instruction in Basic Education, ESOL, ESE, and Career Education 9-12. The Schools were made up of two charter schools and two virtual education cost centers serving PK through 12th grade students.

In accordance with Section 1002.32(8), Florida Statutes, an Advisory Board has been established to provide general oversight and guidance to the Schools. The chief executive officer of the Schools, pursuant to Section 1002.32(7), Florida Statutes, is a Director or a Principal. The University governance is managed by a Director with overall governance by the Dean of the College of Education.

For the fiscal year ended June 30, 2023, State funding totaling \$17.9 million was provided through the FEFP to the Schools for the Schools-reported 2,542.79 unweighted FTE as recalibrated for the two charter schools and two virtual education cost centers. The primary sources of funding for the Schools are funds from the FEFP and Federal grants and donations.

2. FEFP

Florida school districts and developmental research schools 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 and developmental research schools 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 DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the Schools' compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Florida State University School*	1 through 5
2. The Pembroke Pines Florida Charter School*	6 through 10
3. Florida State University School Virtual School Franchise	NA
4. Florida State University School Virtual School Course Offerings	11 and 12

* Charter School

MANAGEMENT'S RESPONSE



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Dr. Christopher Small
Interim Director

Ms. Megan Brink
High School Principal

Ms. Suzanne Wilkinson
K-8 Principal

Mr. Anthony Robinson
Athletic Director

Mr. Brad Rohrer
Chief Financial Officer

Board of Directors

Mr. Darryl Marshall, Chair
Mr. Carlos Villa, Vice Chair
Ms. Katie Perkins, Treasurer
Dr. Rosezetta Bobo, Secretary
Dr. Brandon Bowden
Mr. Jimmy Cole
Dr. Jimmie Davis
Ms. Amanda Grace
Ms. Gillian Gregory
Dr. Toby Park-Gaghan

FSU College of Education

Dr. Damon Andrew, Dean

FSUS Mission

Educational Research

Innovative Instruction

Professional Service

To: Ms. Sherrill F. Norman, CPA, Auditor General

From: Dr. Christopher Small, Interim Director

Date: January 16, 2025

Re: FEFP Audit, Florida State University Schools

The following is my response to the report on the examination of full-time equivalent (FTE) students, as reported by the Florida State University School under the Florida Education Finance Program (FEFP) for the fiscal year ending June 30, 2023. I have also included proposed corrective actions as appropriate for the circumstances involved.

This memo confirms receipt of initial FEFP audit report for Florida State University Schools and for Pembroke Pines. Pursuant to Section 11.45(4)(d), Florida Statutes, we are required to submit to the Auditor General within 30 days after receipt of this list a written statement of explanation concerning all the findings, including therein our actual or proposed corrective actions.

34101 Response: Procedures for end-of-course assessments will be reviewed with assessment team and administrators to ensure student course codes during correct survey periods are evaluated for accuracy and eligibility. Administrator and MIS will monitor/audit for accuracy.

34102, 34103, 35105, 35106, 35107 Response: FSUS and Pembroke Pines will establish a timeline to conduct ELL Committee Meetings for initial placements, before the end of the 3-year placement period, and prior to survey reporting periods. This process will be used to determine if continuation of services is needed and to provide sufficient notice to parents. Procedures and technical assistance have been provided to ensure hardcopies of student schedules are generated from our FOCUS student information system and will be added to the ELL Plans annually. ESE Director will monitor/audit for accuracy.

34104 Response: OJT Timecards will be audited to assure all are signed and dated in all areas. Administrators will review expectations on timecards and signatures with teachers. Timecards will be audited on a monthly basis by the OJT program coordinator to ensure accuracy and compliance. MIS Director will ensure that accurate FTE reporting will be done after verification of timecards during each survey period.

34171, 700671 Response: FSUS will coordinate efforts to utilize FOCUS to send notices to parents informing them if their student is being taught by an out-of-field (OOF) teacher until a new teacher is hired. Documentation letters will be logged in FOCUS profiles by student and course. FSUS School Board will adopt District Certification and Out-of-Field approval policy. District Certification coordinator will monitor/audit for accuracy.

RESPONSES CONTINUED:

35103 Response: Pembroke Pines will implement a verification process to ensure that all ELL students are assessed for ESE eligibility prior to survey reporting, guaranteeing accurate assignment to the appropriate FEFP program code. District ELL Coordinator with monitor/audit for accuracy.

35105 Response: Pembroke Pines will ensure that an ELL Committee is convened for every student assessed as English language proficient. Additionally, we will implement a checklist to verify documentation and eligibility requirements before finalizing ESOL placements. District ELL Coordinator with monitor/audit for accuracy.

700601 Response: Virtual course completion dates for ESE students will be cross-referenced with IEP placement and plan dates to ensure accurate reporting of student course schedule record FEFP program codes. Administrator and MIS will monitor/audit for accuracy.

Should you have any additional questions or need information, please do not hesitate to contact me directly at csmall@fsu.edu or 850.688.5907.

Sincerely,



Dr. Christopher Small
Interim Director