

**HILLSBOROUGH COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Van Ayres served as Interim Superintendent from June 27, 2023, Addison Davis served as Superintendent through June 26, 2023, and the following individuals served as Board members:

	<u>District No.</u>
Nadia Combs, Chair	1
Dr. Stacy Hahn	2
Jessica Vaughn	3
Patricia "Patti" Rendon from 11-22-22	4
Melissa Snively through 11-21-22	4
Henry "Shake" Washington, Vice Chair	5
Karen Perez	6
Lynn Gray	7

The team leader was Mary Anne Pekkala, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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**HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD
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HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and Career Education 9-12, the Hillsborough 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, 2023. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 42 of the 331 teachers in our test. Ninety-five (29 percent) of the 331 teachers in our test taught at charter schools and 27 (64 percent) of the 42 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	133	37	28%	22	8	36%
ESOL	385	104	27%	117	46	39%
ESE Support Levels 4 and 5	238	125	53%	32	7	22%
Career Education 9-12	88	-	NA	83	-	NA
Totals	844	266		254	61	

Noncompliance related to the reported FTE student enrollment resulted in 103 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 27.3785 (24.0121 applicable to District schools other than charter schools and 3.3664 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 179.3730 (74.3787 applicable to District schools other than charter schools and 104.9943 applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 284 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, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$822,856 (negative 179.3730 times \$4,587.40), of which \$341,205 is applicable to District schools other than charter schools and \$481,651 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 Hillsborough County, Florida. Those services are provided primarily to prekindergarten (PK) through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Hillsborough 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 244 schools¹ other than charter schools, 57 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$1.02 billion was provided through the FEFP to the District for the District-reported 227,532.13 unweighted FTE as recalibrated, which included 35,239.94 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

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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

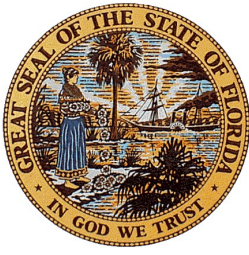
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey²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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, 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,

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

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 \$38.1 million for student transportation as part of the State funding through the FEFP.



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 Hillsborough County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 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

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

Auditor's Responsibility

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

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

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Hillsborough 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, 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 weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

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

Purpose of this Report

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

Respectfully submitted,

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

Sherrill F. Norman, CPA
Tallahassee, Florida
July 9, 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 *NOTE A3.*, *A4.*, and *A5.*) For the fiscal year ended June 30, 2023, the Hillsborough County District School Board (District) reported to the DOE 227,532.13 unweighted FTE as recalibrated, which included 35,239.94 unweighted FTE as recalibrated for charter schools, at 244 District schools other than charter schools, 57 charter schools, 3 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, 2023. (See *NOTE B.*) The population of schools (307)⁴ 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 (37,383)⁵ 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 22 of the 133 students in our Basic with ESE Services test,⁶ 117 of the 385 students in our ESOL test,⁷ 32 of the 238 students in our ESE Support Levels 4 and 5 test,⁸ and 83 of the 88 students in our Career Education 9-12 test.⁹ Thirty-seven (28 percent) of the 133 students in our Basic with ESE Services test attended charter schools and 8 (36 percent) of the 22 students with exceptions attended charter schools. Of the 385 students in our ESOL test, 104 (27 percent) attended charter schools and 46 (39 percent) of the 117 students with exceptions attended charter schools. Of the 238 students in our ESE Support Levels 4 and 5 test, 125 (53 percent) attended charter schools and

⁴ Population total includes both Hillsborough County District School Board schools and District 80 schools. In July 2022, the DOE created special District 80 for IDEA Public Schools, a DOE-approved Hope Operator with schools in Duval and Hillsborough counties. District 80 is responsible for its own record-keeping and FTE reporting; however, District 80 is funded through the districts in which the schools are located.

⁵ Population total includes both Hillsborough County District School Board FTE counts and the District 80 FTE counts for the IDEA public schools located in Hillsborough County.

⁶ For Basic with ESE Services, the material noncompliance is composed of Findings, 10, 16, 28, 35, 54, 92, 93, 99, and 100 on *SCHEDULE D*.

⁷ For ESOL, the material noncompliance is composed of Findings, 11, 12, 13, 17, 24, 25, 37, 38, 39, 40, 41, 46, 48, 50, 51, 52, 60, 61, 62, 63, 71, 72, 75, 76, 77, 91, 94, 95, 96, and 103 on *SCHEDULE D*.

⁸ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings, 6, 7, 8, 9, 19, 20, 22, 26, 30, 31, 36, 45, 55, 56, 65, 66, 99, 101, and 102 on *SCHEDULE D*.

⁹ For Career Education 9-12, the material noncompliance is composed of Findings 18, 27, and 57 on *SCHEDULE D*.

7 (22 percent) of the 32 students with exceptions attended charter schools. None of the 88 students in our Career Education 9-12 test attended charter schools

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	299	19	31,759	222	13	161,144.9500	139.7357	153.3302
Basic with ESE Services	299	18	2,887	133	22	42,285.0900	116.9784	2.4760
ESOL	276	14	2,142	385	117	16,087.0500	287.6479	(118.5032)
ESE Support Levels 4 and 5	188	13	444	238	32	2,325.0100	215.7284	(46.6014)
Career Education 9-12	48	3	<u>151</u>	<u>88</u>	<u>83</u>	<u>5,690.0300</u>	<u>15.0298</u>	<u>(18.0801)</u>
All Programs	307	22	<u>37,383</u>	<u>1,066</u>	<u>267</u>	<u>227,532.1300</u>	<u>775.1202</u>	<u>(27.3785)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (1,247, of which 883 are applicable to District schools other than charter schools and 364 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 42 of the 331 teachers in our test.¹⁰ Ninety-five (29 percent) of the 331 teachers in our test taught at charter schools and 27 (64 percent) of the 42 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.

¹⁰ For teachers, the material noncompliance is composed of Findings, 5, 14, 29, 32, 33, 42, 43, 44, 47, 49, 58, 59, 64, 67, 68, 69, 70, 78, 79, 80, 81, 82, and 97 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	23.0137	1.126	25.9134
102 Basic 4-8	5.1931	1.000	5.1931
103 Basic 9-12	20.1705	.999	20.1503
111 Grades K-3 with ESE Services	2.0000	1.126	2.2520
112 Grades 4-8 with ESE Services	2.9999	1.000	2.9999
113 Grades 9-12 with ESE Services	(2.1633)	.999	(2.1611)
130 ESOL	(41.8300)	1.206	(50.4470)
254 ESE Support Level 4	(13.0306)	3.674	(47.8744)
255 ESE Support Level 5	(2.2853)	5.401	(12.3429)
300 Career Education 9-12	(18.0801)	.999	(18.0620)
Subtotal	(24.0121)		(74.3787)

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	55.6910	1.126	62.7081
102 Basic 4-8	43.9405	1.000	43.9405
103 Basic 9-12	5.3214	.999	5.3161
111 Grades K-3 with ESE Services	2.5230	1.126	2.8409
112 Grades 4-8 with ESE Services	(3.3838)	1.000	(3.3838)
113 Grades 9-12 with ESE Services	.5002	.999	.4997
130 ESOL	(76.6732)	1.206	(92.4679)
254 ESE Support Level 4	(25.7818)	3.674	(94.7224)
255 ESE Support Level 5	(5.5037)	5.401	(29.7255)
Subtotal	(3.3664)		(104.9943)

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	78.7047	1.126	88.6215
102 Basic 4-8	49.1336	1.000	49.1336
103 Basic 9-12	25.4919	.999	25.4664
111 Grades K-3 with ESE Services	4.5230	1.126	5.0929
112 Grades 4-8 with ESE Services	(.3839)	1.000	(.3839)
113 Grades 9-12 with ESE Services	(1.6631)	.999	(1.6614)
130 ESOL	(118.5032)	1.206	(142.9149)
254 ESE Support Level 4	(38.8124)	3.674	(142.5968)
255 ESE Support Level 5	(7.7890)	5.401	(42.0684)
300 Career Education 9-12	(18.0801)	.999	(18.0620)
Total	(27.3785)		(179.3730)

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. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0063</u>	<u>#0081</u>	<u>#0089</u>	
101 Basic K-3	.....	2.2026	.....	2.2026
102 Basic 4-8	.5000	.5001	.....	1.0001
103 Basic 9-12	.....	.....	.7667	.7667
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	3.5000	(.5001)	.....	2.9999
113 Grades 9-12 with ESE Services	3.2835	.....	.1250	3.4085
130 ESOL	.....	(2.2026)	(1.2852)	(3.4878)
254 ESE Support Level 4	(7.7835)	.....	(.1303)	(7.9138)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	<u>(2.7999)</u>	<u>(2.7999)</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>(3.3237)</u>	<u>(3.8237)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0521</u>	<u>#1202</u>	<u>#1291</u>	<u>#2541</u>	
101	2.2026	.....	.....	.....	.....	2.2026
102	1.0001	.....	.....	.....	.....	1.0001
103	.7667	.....	.....	1.0849	.7118	2.5634
111	.0000	.5000	.....	.....	.5000	1.0000
112	2.9999	.....	.....	.....	.....	2.9999
113	3.4085	.....	.....	.3844	1.4999	5.2928
130	(3.4878)	.....	.....	(1.8434)	.....	(5.3312)
254	(7.9138)	(.5000)	(.9997)	.4287	(.9268)	(9.9116)
255	.0000	.....	.4997	(.4999)	(1.7849)	(1.7851)
300	<u>(2.7999)</u>	.....	.....	<u>(2.7412)</u>	.....	<u>(5.5411)</u>
Total	<u>(3.8237)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(3.1865)</u>	<u>.0000</u>	<u>(7.5102)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#3004</u>	<u>#3041</u>	<u>#3121</u>	<u>#3161</u>	
101	2.2026	.....	2.6678	6.5759	11.5674	23.0137
102	1.0001	.....	.....	.....	4.2330	5.2331
103	2.5634	14.4034	.....	.....	.....	16.9668
111	1.0000	.....	1.0000	.....	.....	2.0000
112	2.9999	.....	.....	.....	.....	2.9999
113	5.2928	(6.0632)	.....	.....	.....	(.7704)
130	(5.3312)	(7.6876)	(2.6678)	(6.5759)	(15.8004)	(38.0629)
254	(9.9116)	(1.1190)	(1.0000)	.....	.....	(12.0306)
255	(1.7851)	.....	.....	.....	.....	(1.7851)
300	<u>(5.5411)</u>	<u>(5.2249)</u>	.....	.....	.....	<u>(10.7660)</u>
Total	<u>(7.5102)</u>	<u>(5.6913)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(13.2015)</u>

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

No.	Brought Forward	Proposed Adjustments¹				Balance Forward
		#3171	#4221	#6639*	#6658*	
101	23.0137	.....	.....	9.6807	.....	32.6944
102	5.2331	.....	.....	11.3862	3.4048	20.0241
103	16.9668	2.0075	2.7814	4.7146	.....	26.4703
111	2.0000	.....	.....	.....	.....	2.0000
112	2.9999	.....	.....	.5002	.....	3.5001
113	(.7704)	(1.3929)	.....	.5002	.....	(1.6631)
130	(38.0629)	(.4994)	(3.2677)	.....	(3.4048)	(45.2348)
254	(12.0306)	(1.0000)	.....	(21.2782)	.....	(34.3088)
255	(1.7851)	(.5002)	.....	(5.5037)	.....	(7.7890)
300	<u>(10.7660)</u>	<u>(7.1815)</u>	<u>(.1326)</u>	.....	.....	<u>(18.0801)</u>
Total	<u>(13.2015)</u>	<u>(8.5665)</u>	<u>(.6189)</u>	<u>.0000</u>	<u>.0000</u>	<u>(22.3869)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		#6662*	#7004	#7006	#7023	
101	32.6944	34.4508	.....	.....	.....	67.1452
102	20.0241	18.1918	.....	.....	(.0400)	38.1759
103	26.4703	.....	(.2756)	(1.2262)	(.0834)	24.8851
111	2.0000	.....	.....	.....	.....	2.0000
112	3.5001	.....	.....	.....	.....	3.5001
113	(1.6631)	.....	.....	.....	.....	(1.6631)
130	(45.2348)	(52.6426)	.....	.....	.....	(97.8774)
254	(34.3088)	.....	.....	.....	.....	(34.3088)
255	(7.7890)	.....	.....	.....	.....	(7.7890)
300	<u>(18.0801)</u>	.....	.....	.....	.....	<u>(18.0801)</u>
Total	<u>(22.3869)</u>	<u>.0000</u>	<u>(.2756)</u>	<u>(1.2262)</u>	<u>(.1234)</u>	<u>(24.0121)</u>

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

*Charter School

No. Program	Brought Forward	Proposed Adjustments¹		Total
		#7826*	#7840*	
101 Basic K-3	67.1452	4.6945	6.8650	78.7047
102 Basic 4-8	38.1759	2.0681	8.8896	49.1336
103 Basic 9-12	24.8851	.6068	.....	25.4919
111 Grades K-3 with ESE Services	2.0000	.....	2.5230	4.5230
112 Grades 4-8 with ESE Services	3.5001	(.9232)	(2.9608)	(.3839)
113 Grades 9-12 with ESE Services	(1.6631)	.....	.....	(1.6631)
130 ESOL	(97.8774)	(9.8126)	(10.8132)	(118.5032)
254 ESE Support Level 4	(34.3088)	.....	(4.5036)	(38.8124)
255 ESE Support Level 5	(7.7890)	.....	.....	(7.7890)
300 Career Education 9-12	<u>(18.0801)</u>	.....	.....	<u>(18.0801)</u>
Total	<u>(24.0121)</u>	<u>(3.3664)</u>	<u>.0000</u>	<u>(27.3785)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Hillsborough 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 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

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.

Districtwide – Teachers of Record

1. [Ref. 1] Our test of teacher certification and inquiries disclosed that there were no procedures in place to ensure the correct reporting of the teachers of record during the reporting survey periods. We noted multiple instances where school administrators or resource personnel were reported as the teachers of record, in most cases as team teachers; however, they were placeholders for vacant positions. We also noted multiple instances where positions were vacant and covered by substitute teachers during the reporting survey week; however, the prior teachers were still reported as the teachers of record for the courses. Further, documentation of substitutes assigned to courses and sections during the reporting survey periods was not consistently retained by school personnel, and the manual attendance documentation that was available was frequently not sufficient to identify the teachers due to illegible signatures.

Procedures to ensure the reporting of teachers who are present in the classrooms and assigned to courses and sections during the reporting survey periods, whether as permanent teachers or as substitutes, are necessary to document compliance with Sections 1010.215 and 1012.01, Florida Statutes and SBE Rule 6A-1.0503, FAC requiring qualified instructional personnel. We present this disclosure finding with no proposed adjustment.

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Findings

Districtwide – Dual Enrollment Course Reporting

2. [Ref. 2] Our examination procedures and review of internal controls disclosed that there was not a procedure in place to ensure the accurate reporting of dual enrollment courses in student schedules during the reporting survey periods. We noted that the supporting documentation for dual enrollment courses taken at colleges did not include the dates the courses were scheduled to be in session.

Procedures to ensure the accurate reporting of dual enrollment courses in session during the applicable reporting survey week are necessary to calculate the correct amount of FTE. Districts should maintain information to support the start and end date of all courses, as well as when students withdraw from those courses, to support the membership and attendance requirements for FTE reporting. We present this disclosure finding with no proposed adjustment.

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Districtwide – Principals’ Certification of Attendance Records

3. [Ref. 6301, 8901, 52102, 120201, 129102, 254103, 300401, 304104, 312102, 665803, 666202, 767201, and 784006] Our examination of the District attendance procedures disclosed that the principals of 13 of the 18 non-virtual schools included in our testing did not certify student attendance for the October 2022, February 2023, or both reporting survey periods as required by SBE Rule 6A- 1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal’s designee) has responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this disclosure finding with no proposed adjustment.

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Districtwide – Attendance Procedures

4. Our examination of the attendance record keeping procedures for 14 schools disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, we noted:
(Finding Continues on Next Page)

Findings

Districtwide – Attendance Procedures (Continued)

- a. The schools did not consistently retain signed or dated documentation (i.e., source records prepared by the substitute teacher in the classroom or in the testing locations) to support the recorded attendance.
- b. The records that were available were not consistently in the format established by the District and were not consistently entered into the attendance system.
- c. Attendance by period, when applicable, was not consistently recorded and was not always recorded during the class period (i.e., when students were still in the classroom).

Since, except as noted in Findings 6 (Ref. 6302), 15 (Ref. 8902), 21 (Ref. 120202), 23 (Ref. 129101), 34 (Ref. 300402), 53 (Ref. 317101), and 60 (Ref. 422101), we were able to verify that our test students were in attendance for at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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Carver Exceptional Center (#0063)

5. [Ref. 6370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Physical Education and Health but taught a course that required certification in ESE or in any Career and Technical Education field or coverage. We also noted the parents of the student were not notified of the teacher’s out-of-field status. Since the student is cited in Finding 7 [Ref. 6303], we present this disclosure finding with no proposed adjustment.

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6. [Ref. 6302] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, see Districtwide Finding 4 (a., b., and c.) We were able to verify that our test students were in attendance for at least 1 day of the reporting survey period, with the exception of one ESE student in our ESE Support Levels 4 and 5 test who was withdrawn from the School on October 10, 2022. We propose the following adjustment:

254 ESE Support Level 4

(.5000)

(.5000)

Findings

Carver Exceptional Center (#0063) (Continued)

7. [Ref. 6303] The *Matrix of Services* form for seven ESE students was not reviewed or updated when the students' IEPs were amended (six students) or evidenced that only a superseded *Matrix of Services* form was reviewed (one student). We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	3.2835	
254 ESE Support Level 4	<u>(5.2835)</u>	.0000

8. [Ref. 6304] The IEP for one ESE student who returned to school on August 10, 2022, from a homebased instructional placement was not updated until November 8, 2022, which was after the October 2022 reporting survey period. In addition, School records evidenced that only a superseded *Matrix of Services* form was reviewed when the IEP was prepared. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

9. [Ref. 6305] The *Matrix of Services* (Matrix) form for one ESE student did not indicate any services in Domain C - Independent Functioning but included the services in the calculation of the Matrix form ratings. We recalculated the Matrix form ratings and determined that the student was eligible for reporting in Grades 6-8 with ESE Services. We also noted that the Matrix form was not reviewed when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
		<u>(.5000)</u>

Alexander Elementary School (#0081)

10. [Ref. 8101] The IEP for one ESE student indicated that planning notes were provided by the general education teacher in lieu of the teacher's attendance at the IEP meeting; however, the notes were not available at the time of our examination and could not be subsequently located. Consequently, it was not apparent that the appropriate personnel participated in the meeting. We propose the following adjustment:

102 Basic 4-8	.5001	
112 Grades 4-8 with ESE Services	<u>(.5001)</u>	.0000

Findings

Alexander Elementary School (#0081) (Continued)

11. [Ref. 8102] The *ELL Student Plan* (Plan) for one student for the October 2022 reporting survey indicated that no ELL services or no instructional supports were available. Consequently, the Plan did not support the reporting of the student in ESOL. We propose the following adjustment:

101 Basic K-3	.4520	
130 ESOL	<u>(.4520)</u>	.0000

12. [Ref. 8103] An ELL Committee was not convened for one ELL student to consider the student’s ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8466	
130 ESOL	<u>(.8466)</u>	.0000

13. [Ref. 8104] The *Notification of Initial ELL Program Placement* form sent to the parents of one ELL student was prepared after the October 2022 and February 2023 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.9040	
130 ESOL	<u>(.9040)</u>	.0000

.0000

Steinbrenner High School (#0089)

14. [Ref. 8970] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until November 18, 2022, which was after the October 2022 reporting survey period. Since the student is cited in Finding 17 [Ref. 8904], we present this disclosure finding with no proposed adjustment.

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15. [Ref. 8902] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, see Districtwide Finding 4 (a.). We were able to verify that our test students were in attendance at least 1 day of the reporting survey period, however, our general review disclosed one student not in attendance during the February 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	<u>(.3935)</u>	(.3935)
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Findings

Steinbrenner High School (#0089) (Continued)

16. [Ref. 8903] One ESE student was incorrectly reported in Basic 9-12 for two academic dual enrollment courses. The student’s entire schedule should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

103 Basic 9-12	(.1250)	
113 Grades 9-12 with ESE Services	<u>.1250</u>	.0000

17. [Ref. 8904] The *Notification of Initial ELL Program Placement* forms for three ELL students were either not available at the time of our examination and could not be subsequently located (two students) or were prepared after the October 2022 reporting survey period (one student). We also noted that an *ELL Student Plan* covering the October 2022 reporting survey period for one of those students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.2852	
130 ESOL	<u>(1.2852)</u>	.0000

18. [Ref. 8905] Timecards for 24 Career Education 9-12 students who participated in OJT during the October 2022, February 2023, or both reporting survey periods were not available at the time of our examination and could not be subsequently located (3 students) or were not dated by the students’ employers (21 students); consequently, the students’ work hours were not adequately supported. We also noted for 5 of the 21 students that the month on the timecard either was changed (1 student) or was handwritten on an otherwise typed and electronically signed timecard, without the employer initialing and dating the change (2 students). School personnel could not provide documentation to enable us to authenticate approval of the timecard (1 student), or that the work hours on the timecard (1 student) were added by the teacher after the employer had signed the timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(2.7999)</u>	(2.7999)
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19. [Ref. 8906] The schedule for one part-time ESE student had duplicate courses reported for the same period in each of the reporting survey periods. We propose the following adjustment:

254 ESE Support Level 4	<u>(.1303)</u>	<u>(.1303)</u>
		<u>(3.3237)</u>

Findings

Bryan Elementary School (#0521)

20. [Ref. 52103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	<u>.0000</u>
		<u>.0000</u>

Willis Peters Exceptional Center (#1202)

21. [Ref. 120202] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, see Districtwide Finding 4 (a. and c.). We were able to verify that our test students were in attendance at least 1 day of the reporting survey period; however, our general review disclosed that one student was not in attendance during the October 2022 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
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22. [Ref. 120203] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	(.9997)	
255 ESE Support Level 5	<u>.9997</u>	<u>.0000</u>
		<u>(.5000)</u>

Durant High School (#1291)

23. [Ref. 129101] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, see Districtwide Finding 4 (a., b., and c.). Except for one test student proposed for adjustment in Finding 27 [Ref. 129106] and one non-test student, we were able to verify that our test students were in attendance for at least 1 day of the reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1868)	
300 Career Education 9-12	<u>(.1401)</u>	(.3269)

Findings

Durant High School (#1291) (Continued)

24. [Ref. 129103] Three ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.9866	
130 ESOL	<u>(.9866)</u>	.0000

25. [Ref. 129104] 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. In addition, the ELL Committee for one of the students was not timely convened and did not cover the October 2022 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.8568	
130 ESOL	<u>(.8568)</u>	.0000

26. [Ref. 129105] The reporting of one ESE student in ESE Support Level 5 for the February 2023 reporting survey period was not adequately supported. A new *Matrix of Services* (Matrix) form for the IEP dated August 31, 2022, was prepared by a case manager assigned after January 9, 2023; however, the completion date on the Matrix form was August 31, 2022. Consequently, it was not apparent when the Matrix form was prepared. We propose the following adjustment:

254 ESE Support Level 4	.4999	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

27. [Ref. 129106] For 23 Career Education 9-12 students who participated in OJT during the October 2022 or February 2023 reporting survey periods we noted:

- a. Timecards for 16 students were either not dated by the students’ employer, not signed by the students, or the date was incomplete; consequently, we were unable to determine when the employers verified the students’ work hours. In addition, for 8 of these students, the timecards for different reporting survey periods were not available at the time of our examination and could not be subsequently located. We also noted that 1 of the 16 students was not in attendance during the February 2023 reporting survey period.
- b. Timecards for 7 students were not available at the time of our examination and could not be subsequently located.

We also noted multiple procedural deficiencies including instances where changes were made to the timecards without being initialed and dated by the student and the employer; files that did not contain *Work-Based Learning Training Agreements*, *OJT Training Plans*, or *OJT Employment Verification Forms*; and copies of more than one (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Durant High School (#1291) (Continued)

timecard for a given survey month that contained different work dates and hours. We propose the following adjustment:

103 Basic 9-12	(.2585)	
300 Career Education 9-12	<u>(2.6011)</u>	(2.8596)

28. [Ref. 129107] Two ESE students were incorrectly reported in Basic 9-12 for their career instruction dual enrollment courses. The students' schedules should have been reported in Basic with ESE Services 9-12. We propose the following adjustment:

103 Basic 9-12	(.3844)	
113 Grades 9-12 with ESE Services	<u>.3844</u>	.0000

29. [Ref. 129170] One teacher held certification in Social Science but taught a course that required certification in Physical Education and Health. The teacher was approved by the School Board to teach out of field in Physical Education only. In addition, the students' parents were not appropriately notified of the teacher's out-of-field status, as the letter was not directly mailed or delivered to parents only posted on the School's Website. We propose the following adjustment:

103 Basic 9-12	.0712	
254 ESE Support Level 4	<u>(.0712)</u>	.0000

(3.1865)

Lopez Exceptional Center (#2541)

30. [Ref. 254101] The *Matrix of Services* forms for three ESE students were not reviewed or updated when the students' IEPs were amended. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	1.4999	
254 ESE Support Level 4	(.4999)	
255 ESE Support Level 5	<u>(1.5000)</u>	.0000

31. [Ref. 254102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

254 ESE Support Level 4	.5001	
255 ESE Support Level 5	(.5001)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

Findings

Lopez Exceptional Center (#2541) (Continued)

32. [Ref. 254170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required an ASD endorsement. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We also noted that the teacher was appointed to teach the same courses to ASD students out of field in prior years (starting in 2020-21); however, the teacher had earned none of the required 6 semester hours of college credit or its equivalent each year toward that certification until complete as required by SBE Rule 6A-1.0503, FAC. We propose the following adjustment:

103 Basic 9-12	.7118	
254 ESE Support Level 4	(.4270)	
255 ESE Support Level 5	<u>(.2848)</u>	<u>.0000</u>
		<u>.0000</u>

Middleton High School (#3004)

33. [Ref. 300471/74] Two vacant positions were filled by multiple short-term substitutes, including some regular teachers with open periods; however, the prior teachers who held the positions were incorrectly reported as the teachers of record during the October 2022 reporting survey period. (See also Districtwide Finding 1.) We present this disclosure finding with no proposed adjustment.

.0000

34. [Ref. 300402] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, see Districtwide Finding 4 (a. and c.). We were able to verify that our test students were in attendance for at least 1 day of the reporting survey period; however, our general review disclosed that 12 students were not in attendance during the October 2022 or February 2023 reporting survey periods. We propose the following adjustment:

103 Basic 9-12	(3.1403)	
113 Grades 9-12 with ESE Services	(2.1589)	
300 Career Education 9-12	<u>(.3921)</u>	<u>(5.6913)</u>

Findings

Middleton High School (#3004) (Continued)

35. [Ref. 300403] The IEPs for six ESE students indicated that planning notes were provided by the general education teachers in lieu of the teachers' attendance at the IEP meeting; however, the notes were not available at the time of our examination and could not be subsequently located. Consequently, it was not apparent that the appropriate personnel participated in the meetings. We propose the following adjustment:

103 Basic 9-12	4.9043	
113 Grades 9-12 with ESE Services	<u>(4.9043)</u>	.0000

36. [Ref. 300404] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

37. [Ref. 300405] Two ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We also noted that an ELL Committee was not convened within 30 school days prior to one of the student's DEUSS anniversary date and the *ELL Student Plan* was not updated for the 2022-23 school year. We propose the following adjustment:

103 Basic 9-12	1.0034	
130 ESOL	<u>(1.0034)</u>	.0000

38. [Ref. 300406] For four ELL students the ELL Committees were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (three students). We also noted that the English language proficiency was not assessed for two of the students to consider their continued ESOL placements beyond 3 years from each student's DEUSS. The *Notification of ELL Program Placement* form for one of the two students was prepared after the reporting survey periods. In addition, one of the students' *ELL Student Plan* for the October 2022 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.8667	
130 ESOL	<u>(2.8667)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Middleton High School (#3004) (Continued)

39. [Ref. 300407] Documentation was not available to verify that an ELL Committee was convened for one student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.5579	
130 ESOL	<u>(.5579)</u>	.0000

40. [Ref. 300408] The *ELL Student Plans* for five students were either prepared after the October 2022 reporting survey period (three students) or were not updated for the 2022-23 school year (two students). In addition, the *Notification of Initial ELL Program Placement* form for one of the students was prepared after the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	2.2440	
130 ESOL	<u>(2.2440)</u>	.0000

41. [Ref. 300409] The *Notification of Initial ELL Program Placement* forms for two ELL students were either not available at the time of our examination and could not be subsequently located (one student) or were prepared after the reporting survey periods (one student). We propose the following adjustment:

103 Basic 9-12	.8931	
130 ESOL	<u>(.8931)</u>	.0000

42. [Ref. 300470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught a course that required certification in Biology and Biotechnology. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We noted that the teacher was appointed to teach Biotechnology out of field starting in the 2021-22 school year; but the teacher had earned none of the required 6 semester hours of college credit or its equivalent toward that certification as required by SBE Rule 6A-1.0503, FAC, and the teacher’s timeline. We propose the following adjustment:

103 Basic 9-12	4.8328	
300 Career Education 9-12	<u>(4.8328)</u>	.0000

Findings

Middleton High School (#3004) (Continued)

43. [Ref. 300472/75] Two teachers taught a Language Arts course that included ELL students but were not approved by the School Board to teach out of field in ESOL (Ref. 300475) or were not approved to teach out of field until December 13, 2022, (Ref. 300472), which was after the October 2022 reporting survey period. We propose the following adjustments:

<u>Ref. 300472</u>		
103 Basic 9-12	.0651	
130 ESOL	<u>(.0651)</u>	.0000
<u>Ref. 300475</u>		
103 Basic 9-12	.0574	
130 ESOL	<u>(.0574)</u>	.0000

44. [Ref. 300473] Our testing of teacher qualifications disclosed that the School’s ESE Specialist was reported as a placeholder for a vacant position. (See Districtwide Finding 1.) Since there were no signed substitute rosters available for review and School personnel were otherwise unable to provide documentation to identify who was present in the classroom, we were unable to determine whether there was a certified teacher providing direct instructional service to the students. We propose the following adjustment:

103 Basic 9-12	.1190	
254 ESE Support Level 4	<u>(.1190)</u>	<u>.0000</u>
		<u>(5.6913)</u>

Miles Elementary School (#3041)

45. [Ref. 304101] One ESE student was incorrectly reported in ESE Support Level 4. The student’s *Matrix of Services (Matrix)* form incorrectly included services in Domain D - Health Care that were not supported by the IEP and School staff confirmed this was a preparation error. We recalculated the *Matrix* form ratings and determined that the student was eligible for reporting in Grades K-3 with ESE Services. We propose the following adjustment:

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

46. [Ref. 304102] The file for one ELL student did not contain written evidence (i.e., a *Student Meeting Report*) of an ELL Committee meeting that was scheduled via telephone conference to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Miles Elementary School (#3041) (Continued)

101 Basic K-3	.8468	
130 ESOL	<u>(.8468)</u>	.0000

47. [Ref. 304170] One teacher taught a Language Arts course that included ELL students but was not approved by the School Board to teach out of field in ESOL until October 18, 2022, which was after the October 2022 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.8210	
130 ESOL	<u>(1.8210)</u>	.0000
		<u>.0000</u>

Mort Elementary School (#3121)

48. [Ref. 312101] 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	.4234	
130 ESOL	<u>(.4234)</u>	.0000

49. [Ref. 312170] One teacher taught a Language Arts course and Basic subject area course that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher’s training timeline. We propose the following adjustment:

101 Basic K-3	6.1525	
130 ESOL	<u>(6.1525)</u>	.0000
		<u>.0000</u>

Oak Grove Elementary School (#3161)

50. [Ref. 316101] For 27 ELL students, the *ELL Student Plans* (Plans) for the October 2022 reporting survey indicated that no ELL services were available, and no instructional supports were available. Consequently, the Plans did not support the reporting of those students in the ESOL Program. In addition, the English language proficiency of one of the students 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oak Grove Elementary School (#3161) (Continued)

101 Basic K-3	10.7206	
102 Basic 4-8	1.2699	
130 ESOL	<u>(11.9905)</u>	.0000

51. [Ref. 316102] For eight ELL students, the *ELL Student Plans* (Plans) were prepared after the October 2022 reporting survey. We also noted that the Plans indicated that no ELL services were available, and no instructional supports were available. Consequently, the Plans did not support the reporting of those students in the ESOL Program. In addition, the *Notification of Initial ELL Program Placement* forms sent to the parents of five of the students were also prepared after the October 2022 reporting survey. We propose the following adjustment:

101 Basic K-3	.4234	
102 Basic 4-8	2.9631	
130 ESOL	<u>(3.3865)</u>	.0000

52. [Ref. 316103] 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	.4234	
130 ESOL	<u>(.4234)</u>	<u>.0000</u>
		<u>.0000</u>

Newsome High School (#3171)

53. [Ref. 317101] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, see Districtwide Finding 4 (a. and b.). We were able to verify that our test students were in attendance for at least 1 day of the reporting survey period; however, our general review disclosed three students were not in attendance during the October 2022 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.6192)	
113 Grades 9-12 with ESE Services	(.4998)	
300 Career Education 9-12	<u>(.2322)</u>	(1.3512)

Findings

Newsome High School (#3171) (Continued)

54. [Ref. 317102] The IEPs for four ESE students indicated that planning notes were provided by the general education teachers in lieu of the teachers’ attendance at the IEP meeting; however, the notes were not available at the time of our examination and could not be subsequently located. Consequently, it was not apparent that the appropriate personnel participated in the meetings. We propose the following adjustment:

103 Basic 9-12	2.3933	
113 Grades 9-12 with ESE Services	<u>(2.3933)</u>	.0000

55. [Ref. 317103] The *Matrix of Services* (Matrix) form for one ESE student covering the October 2022 reporting survey was not dated. In addition, the Matrix forms and IEPs for the October 2022 and February 2023 reporting survey periods indicated that the student was eligible for reporting in Grades 9-12 with ESE Services rather than the reported ESE Support Level 4. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

56. [Ref. 317104] The *Matrix of Services* form for one ESE student for the October 2022 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5002	
255 ESE Support Level 5	<u>(.5002)</u>	.0000

57. [Ref. 317105] For 37 students in our tests (36 in our Career Education 9-12 test who participated in OJT and 1 student in our Basic test) during the October 2022 and February 2023 reporting survey periods we noted:

- a. Timecards for 33 students were either not dated by the students’ employer, the dates were added by the student or OJT teacher, not signed by the students, or the date was incomplete or altered; consequently, we were unable to determine when the employers verified the students’ work hours.
- b. Schedules for 4 students incorrectly included dual enrollment courses that were inadvertently duplicated due to the use of placeholder courses (3 students) or included a course that was not in session during the February 2023 reporting survey period and the student withdrew prior to the midpoint of the course and was not in membership for reporting (1 student).

(Finding Continues on Next Page)

Findings

Newsome High School (#3171) (Continued)

We also noted multiple procedural deficiencies including instances where changes were made to the timecards without being initialed and dated by the student and the employer; files that did not contain *Work-Based Learning Training Agreements*, *OJT Training Plans*, and *OJT Employment Verification Forms*; and copies of more than one timecard for a given survey month that contained different work dates or hours. We propose the following adjustment:

103 Basic 9-12	(.2660)	
300 Career Education 9-12	<u>(6.9493)</u>	(7.2153)

58. [Ref. 317170] One teacher taught a Reading course out of field that included ELL students but was not approved by the School Board to teach out of field in ESOL until October 18, 2022, which was after the October 2022 reporting survey period. In addition, the parents of the students were not appropriately notified of the teacher’s out-of-field status in Reading and ESOL. We also noted that the teacher was appointed to teach Reading out of field starting August 5, 2004, continuing through 2007; however, the teacher was required to earn 6 semester hours of college credit or its equivalent each year toward that certification until complete as required by SBE Rule 6A-1.0503, FAC, but had earned only 6 qualifying semester hours by December 13, 2020, prior to passing the Reading subject area exam on February 4, 2023. Consequently, the teacher was not eligible to be approved for another out-of-field teaching assignment prior to February 4, 2023. We propose the following adjustment:

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

59. [Ref. 317171] One teacher taught a Basic subject area course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0710	
130 ESOL	<u>(.0710)</u>	<u>.0000</u>
		<u>(8.5665)</u>

Findings

Tampa Bay Technical High School (#4221)

60. [Ref. 422101] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, see Districtwide Finding 4 (a. and c.). Except for one ELL test student and one non-test student who were not in attendance during the February 2023 reporting survey period, we were able to verify that our test students were in attendance for at least 1 day of the reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.4089)	
130 ESOL	(.0774)	
300 Career Education 9-12	<u>(.1326)</u>	(.6189)

61. [Ref. 422102] The *ELL Student Plans* for five students were either not available at the time of our examination and could not be subsequently located (three students) or were not updated for the 2022-23 school year (two students); consequently, the reporting of the students in the ESOL Program was not supported for the October 2022 reporting survey period. In addition, the English language proficiency of three of the students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates to consider their continued ESOL placements beyond 3 years from each student’s DEUSS. An ELL Committee was not timely convened for one of these students. We also noted that the DEUSS was incorrectly recorded for one of the students as documentation from a prior Florida county reflected an earlier DEUSS and ELL placement date. We propose the following adjustment

103 Basic 9-12	1.9915	
130 ESOL	<u>(1.9915)</u>	.0000

62. [Ref. 422103] The English language proficiency of one ELL student was not assessed by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tampa Bay Technical High School (#4221) (Continued)

63. [Ref. 422104] One ELL student was incorrectly reported in the ESOL program for the October 2022 reporting survey period. An ELL Committee convened on September 7, 2022, and recommended that the student exit the ESOL program. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

64. [Ref. 422170] One teacher taught a Language Arts course that included ELL students but was not approved by the School Board to teach out of field in ESOL. We propose the following adjustment:

103 Basic 9-12	.2706	
130 ESOL	<u>(.2706)</u>	.0000
		<u>(.6189)</u>

Florida Autism Center of Excellence (#6639) (Charter School)

65. [Ref. 663901] The *Matrix of Services* form for one ESE student was undated; consequently, we were unable to determine whether it was timely prepared and applicable to the IEP covering the October 2022 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

66. [Ref. 663902] The *Matrix of Services* form for one ESE student was not reviewed when the IEP was prepared. We propose the following adjustment:

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

Findings

Florida Autism Center of Excellence (#6639) (Charter School) (Continued)

67. [Ref. 663970] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Prekindergarten Primary Education but taught courses that required certification in Elementary Education. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	2.2805	
254 ESE Support Level 4	(1.7093)	
255 ESE Support Level 5	<u>(.5712)</u>	.0000

68. [Ref. 663971] One teacher was approved by the Charter School Board to teach out of field for a class requiring an ASD endorsement but had earned none of the six credits toward the endorsement required by SBE Rule 6A-1.0503, FAC, and the teacher’s training timeline by the October 2022 reporting survey period, and only four of the six credits by the February 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.7158	
254 ESE Support Level 4	(1.1440)	
255 ESE Support Level 5	<u>(.5718)</u>	.0000

69. [Ref. 663972/73/74/75/76/77/78] Our testing of teacher qualifications disclosed that seven teachers did not hold valid Florida teaching certificates (six teachers) or had a current certificate but were not properly certified and were not approved by the Charter Board to teach out of field (one teacher). School records indicated 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), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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

Findings

Florida Autism Center of Excellence (#6639) (Charter School) (Continued)

instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, did not hold any certification or were not appropriately certified or approved to teach out of field, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 663972</u>		
101 Basic K-3	3.0662	
254 ESE Support Level 4	<u>(3.0662)</u>	.0000
<u>Ref. 663973</u>		
101 Basic K-3	1.5202	
102 Basic 4-8	3.4202	
254 ESE Support Level 4	<u>(3.4018)</u>	
255 ESE Support Level 5	<u>(1.5386)</u>	.0000
<u>Ref. 663974</u>		
101 Basic K-3	2.3429	
254 ESE Support Level 4	<u>(1.9629)</u>	
255 ESE Support Level 5	<u>(.3800)</u>	.0000
<u>Ref. 663975</u>		
103 Basic 9-12	.8568	
254 ESE Support Level 4	<u>(.6426)</u>	
255 ESE Support Level 5	<u>(.2142)</u>	.0000
<u>Ref. 663976</u>		
103 Basic 9-12	.8568	
254 ESE Support Level 4	<u>(.8568)</u>	.0000
<u>Ref. 663977</u>		
101 Basic K-3	.7682	
102 Basic 4-8	2.2988	
254 ESE Support Level 4	<u>(2.2978)</u>	
255 ESE Support Level 5	<u>(.7692)</u>	.0000
<u>Ref. 663978</u>		
101 Basic K-3	1.9832	
102 Basic 4-8	3.3867	
103 Basic 9-12	1.2852	
254 ESE Support Level 4	<u>(5.1964)</u>	
255 ESE Support Level 5	<u>(1.4587)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Winthrop Charter School (#6658)

70. [Ref. 665870/71/72] Our testing of teacher qualifications disclosed that three teachers did not hold valid Florida teaching certificates. School records indicated 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), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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

We propose no adjustment for one teacher (Ref. 665870) who was team teaching with an in-field teacher who was also in the classroom; however, the remaining two teachers (Ref. 665871/72) were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 665871</u>		
102 Basic 4-8	.7857	
130 ESOL	<u>(.7857)</u>	.0000
 <u>Ref. 665872</u>		
102 Basic 4-8	1.4310	
130 ESOL	<u>(1.4310)</u>	.0000

Findings

Winthrop Charter School (#6658) (Continued)

71. [Ref. 665801] 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	.8308	
130 ESOL	<u>(.8308)</u>	.0000

72. [Ref. 665802] The *ELL Student Plan* (Plan) for one student was prepared after the October 2022 reporting survey period; consequently, the Plan did not support the reporting of the student in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.3573	
130 ESOL	<u>(.3573)</u>	<u>.0000</u>
		<u>.0000</u>

Henderson Hammock Charter School (#6662)

73. [Ref. 666201] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance.

The School’s attendance software did not maintain a log of who submitted original attendance records and when. School management established a procedure whereby attendance was to be recorded for elementary school homerooms and for all middle school periods on dated manual attendance rosters for the 11-day reporting survey periods; however, the rosters were not consistently retained, completed (i.e., some were entirely blank), and signed by the preparers. In addition, the School did not consistently retain signed and dated documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance.

Since we were able to verify the attendance activity of our test students for at least 1 day during the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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Findings

Henderson Hammock Charter School (#6662) (Continued)

74. [Ref. 666206] The course schedules for middle school students were incorrectly reported. The School’s bell schedule supported 1,849 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were primarily reported for 2,070 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment. .0000

75. [Ref. 666203] ELL Committees for two ELL students were not convened within 30 days prior to the student’s DEUSS anniversary date (one student) or by October 1 (one student) to consider the students’ continued or initial ESOL placements beyond 3 years from each student’s DEUSS. In addition, the *Notification of Initial ELL Program Placement* form for one of the students was prepared after the October 2022 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3267	
102 Basic 4-8	.3695	
130 ESOL	<u>(.6962)</u>	.0000

76. [Ref. 666204] The *ELL Student Plan* (Plan) for one student was prepared after the October 2022 reporting survey period; consequently, the Plan did not support the reporting of the student in the ESOL program. We propose the following adjustment:

101 Basic K-3	.4251	
130 ESOL	<u>(.4251)</u>	.0000

77. [Ref. 666205] The *Notification of Initial ELL Program Placement* form sent to the parents of one ELL student was prepared after the October 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3695	
130 ESOL	<u>(.3695)</u>	.0000

Findings

Henderson Hammock Charter School (#6662) (Continued)

78. [Ref. 666270/71/72/77/79/83] Six teachers taught Language Arts courses or Basic Subject area courses that included ELL students but had earned none of the required in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers’ training timelines. In addition, five of the teachers (Ref. 66270/71/72/79/83) were not approved by the Charter School Board to teach out of field until after the October 2022 reporting survey period and one of the teachers (Ref. 666277) was not approved to teach out of field. We also noted the parents of the students taught by the out-of-field teachers were not notified of the teachers’ out-of-field status in ESOL until after the October 2022 reporting survey period. We propose the following adjustments:

<u>Ref. 666270</u>		
101 Basic K-3	6.5527	
130 ESOL	<u>(6.5527)</u>	.0000
 <u>Ref. 666271</u>		
102 Basic 4-8	3.0983	
130 ESOL	<u>(3.0983)</u>	.0000
 <u>Ref. 666272</u>		
101 Basic K-3	5.7862	
130 ESOL	<u>(5.7862)</u>	.0000
 <u>Ref. 666277</u>		
102 Basic 4-8	1.8610	
130 ESOL	<u>(1.8610)</u>	.0000
 <u>Ref. 666279</u>		
101 Basic K-3	.6298	
130 ESOL	<u>(.6298)</u>	.0000
 <u>Ref. 666283</u>		
102 Basic 4-8	1.8858	
130 ESOL	<u>(1.8858)</u>	.0000

79. [Ref. 666273] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until November 14, 2022, which was after the October 2022 reporting survey period. The teacher was certified in Social Science but taught courses that required certification in Elementary Education and an ESOL endorsement. In addition, the students’ parents were not notified of the teacher’s out-of-field status until after the October 2022 reporting survey period. We also noted that the teacher was team teaching with another teacher who was a substitute that did not hold any certification. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Henderson Hammock Charter School (#6662) (Continued)

101 Basic K-3	6.2355	
130 ESOL	<u>(6.2355)</u>	.0000

80. [Ref. 666274/76/78/81/82] Our testing of teacher qualifications disclosed that five teachers did not hold valid Florida teaching certificates. School records indicated that four of the teachers (Ref. 666274/76/78/81) were hired as substitutes and one teacher (Ref. 666282) was changed to substitute status due to an expired certificate; 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). Instead, four of the five teachers were hired to fill open teacher vacancies providing direct instructional services to students.

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

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

<u>Ref. 666274</u>		
102 Basic 4-8	.2396	
130 ESOL	<u>(.2396)</u>	.0000

<u>Ref. 666276</u>		
102 Basic 4-8	7.0278	
130 ESOL	<u>(7.0278)</u>	.0000

<u>Ref. 666278</u>		
101 Basic K-3	6.1995	
130 ESOL	<u>(6.1995)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Henderson Hammock Charter School (#6662) (Continued)

<u>Ref. 666281</u>		
101 Basic K-3	7.0551	
130 ESOL	<u>(7.0551)</u>	.0000
<u>Ref. 666282</u>		
102 Basic 4-8	.6520	
130 ESOL	<u>(.6520)</u>	.0000

81. [Ref. 666275] One teacher was approved to teach Mathematics to ELL students out of field but had earned none of the 6 semester hours of college credit or its equivalent each year toward certification as required by SBE Rule 6A-1.0503, FAC, and 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. In addition, the students’ parents were not notified of the teacher’s out-of-field status in Math until after the October 2022 reporting survey period. We propose the following adjustment:

102 Basic 4-8	2.6883	
130 ESOL	<u>(2.6883)</u>	.0000

82. [Ref. 666280] Our testing of teacher qualifications disclosed that the School’s Dean of Students was reported as a placeholder team teacher for multiple vacant positions. (See Districtwide Finding 1) Since another administrator was also reported as a placeholder for some courses and multiple teachers filled the vacant course periods during the October 2022 reporting survey period but none were reported as the teacher of record, we were unable to determine whether there were certified teachers providing direct instructional services to the students in each of the course periods. We propose the following adjustment:

101 Basic K-3	1.2402	
130 ESOL	<u>(1.2402)</u>	.0000

.0000

Hillsborough Virtual Franchise High School (#7004)

83. [Ref. 700401] Five students in our Basic test were incorrectly reported for a course that was not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2022-23*. In addition, one of the students was not reported for a course that was timely completed. We propose the following adjustment:

Findings

Hillsborough Virtual Franchise High School (#7004) (Continued)

103 Basic 9-12	(.2756)	(.2756)
		(.2756)

Hillsborough Virtual Instruction Course Offerings (#7006)

84. [Ref. 700603] Virtual Cost Center management indicated that there were currently no written procedures specific to the virtual centers or the courses reported for FTE; however, the staff explained the procedural steps that were intended to be in place. Based on these described procedures, we identified the following deficiencies:

- There was not a procedure in place to ensure that courses requiring end of course exams were not reported as successfully completed until the exam grade was available and included as 30 percent of the final course grade for each semester course.
- There were limited review procedures in place to verify that courses were completed within the specified timelines in the *FTE General Instructions 2022-23*, and no review was in place to ensure that courses were established in accordance with the unique section numbers that were intended to prevent ineligible courses from being reported for funding. Further, there was no review to ensure that all timely completed courses had grades posted and were entered into the FTE software field for reporting.
- Procedures did not include a requirement to determine an average grade for each year-long (Term 3) elementary course completed, rather promotion to the next grade level was the only determining factor for FTE funding for each student's completed courses.
- Students with summer term courses that were not completed prior to the beginning of the new school year were routinely rolled over for reporting in Survey 2 of the new school year.
- No procedure was in place to distinguish between credit recovery courses taken to replace failed courses, which are eligible for funding, and those taken for grade enhancement, which are not eligible for funding in a virtual setting.
- Review procedures did not include ensuring that the correct number of CMW were reported for the virtual courses. Secondary courses are expected to equal 250 CMW per half-credit course; however, we noted instances where 1,800 CMW were reported for such courses.

We present this disclosure finding with no proposed adjustment. .0000

Findings

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

85. [Ref. 700601] One virtual education student in our Basic test was not eligible for a credit recovery course as a comparable course was not previously failed. We propose the following adjustment:

103 Basic 9-12	(.0718)	(.0718)
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86. [Ref. 700602] Thirteen virtual education students (1 in our Basic test) were reported for a course based on a full-credit completion; however, only a half-credit course was completed. We propose the following adjustment:

103 Basic 9-12	(1.1544)	(1.1544)
		(1.2262)

Hillsborough Virtual School (#7023)

87. [Ref. 702301] One virtual education student in our Basic test was reported for a course that was not successfully completed. We propose the following adjustment:

102 Basic 4-8	(.0400)	(.0400)
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88. [Ref. 702302] One virtual education student in our Basic test was incorrectly reported for a course that was not scheduled and completed during the 180-day school year or completed under the exceptions provided in the *FTE General Instructions 2022-23*. We propose the following adjustment:

103 Basic 9-12	(.0834)	(.0834)
		(.1234)

Focus Academy (#7672) Charter School

89. [Ref. 767202] School personnel relied primarily on manual documentation (i.e., source records) for daily attendance that was recorded for all students by different teaching assistants as the students arrived at school. However, these weekly attendance rosters were not signed or dated by the assistants to attest to their accuracy and additional data was added to the rosters by office personnel without clear indication of who added the data. The School also utilized an attendance software that did not have the capability to track who recorded attendance and when or by whom any specific changes to the attendance data were made. Since we were able to verify our test students' attendance for at least 1 day during the reporting survey periods using *(Finding Continues on Next Page)*

Findings

Focus Academy (#7672) Charter School (Continued)

the manual attendance rosters and other source documents and the attendance software reflected period-by-period attendance had been recorded, we present this disclosure finding with no proposed adjustments.

.0000

Florida Connections Academy (#7826) Virtual Charter School

90. [Ref. 782601] School records evidenced that two students in our Basic test had failed their reading courses; however, our review and inquiries disclosed that their grades were updated to passing grades and reported for State funding by District Information Technology Services staff who converted the students’ final Spring 2023 Florida Assessment of Student Thinking English Language Arts Reading test scores to a final exam grade. District staff disclosed that, although their *2022-23 Student Progression Plan* (Plan), which the School followed, did not include a reference to the procedure, the District used a converted State assessment score as a final exam score for students unable to sit for a final exam, but only if it would benefit the individual student (i.e., it was not applied to all students and never lowered a student’s grade). Since the procedure was not in the Plan, was not applied consistently to all students, and the two students had otherwise failed the courses, we propose the following adjustment:

102 Basic 4-8	(.1428)	(.1428)
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91. [Ref. 782602] Five students (one in our Basic test and four in our ESOL test) were incorrectly reported for courses that were either dropped (one student) or failed (four students). We propose the following adjustment:

101 Basic K-3	(.1516)	
102 Basic 4-8	(.3193)	
130 ESOL	(1.4406)	(1.9115)

92. [Ref. 782603] One virtual education student was reported for two half-credit credit recovery courses in English 1; however, only a half-credit comparable course was previously failed. In addition, those courses were incorrectly reported in Basic 9-12 instead of Grades 9-12 with ESE Services. We further noted that the final grade for a
(Finding Continues on Next Page)

Findings

Florida Connections Academy (#7826) Virtual Charter School (Continued)

Mathematics course was incorrectly calculated. The recalculation resulted in a failing grade for the course. We propose the following adjustments:

103 Basic 9-12	(.1668)	
113 Grades 9-12 with ESE Services	<u>.0834</u>	(.0834)
113 Grades 9-12 with ESE Services	<u>(.0834)</u>	(.0834)

93. [Ref. 782604] School records disclosed that the parents of one ESE student did not complete the address verification portion of the registration process for the 2022-23 school year; consequently, we were unable to determine whether the student was a Florida resident. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	(1.0000)
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94. [Ref. 782605] The *Notification of ELL Program Placement* (2 students) or *Notification of ELL Continuation* (10 students) forms sent to the parents of 12 ELL students were prepared after the October 2022 or February 2023 reporting survey periods. In addition, the *ELL Student Plans* for 3 of the students were prepared after the October 2022 reporting survey period. Further, we noted that 1 of the students failed two courses yet was promoted to the next grade level. One of the students was an ESE student during the February 2023 reporting survey period; however, the student’s entire schedule for the survey was not reported in Grades 4-8 with ESE Services. We propose the following adjustment:

101 Basic K-3	1.6763	
102 Basic 4-8	2.1732	
103 Basic 9-12	.4404	
112 Grades 4-8 with ESE Services	.0768	
130 ESOL	<u>(4.5120)</u>	(.1453)

95. [Ref. 782606] The *ELL Student Plans* (Plans) for seven ELL students for the October 2022 reporting survey period indicated that no ELL services were available, and no instructional supports were available; consequently, the Plans did not support the reporting of the students in the ESOL Program. We propose the following adjustment:

101 Basic K-3	2.5707	
102 Basic 4-8	.3570	
130 ESOL	<u>(2.9277)</u>	.0000

Findings

Florida Connections Academy (#7826) Virtual Charter School (Continued)

96. [Ref. 782607] The *ELL Student Plans* (Plans) for two ELL students for the October 2022 reporting survey included incomplete schedules; consequently, the Plans did not support the reporting of the students in the ESOL Program for those courses that were not included in the schedule. We propose the following adjustment:

101 Basic K-3	.4234	
103 Basic 9-12	.3332	
130 ESOL	<u>(.7566)</u>	.0000

97. [Ref. 782670] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in ESOL. The teacher was certified in Elementary Education but taught a Language Arts course that included ELL students. In addition, the students’ parents were not notified of the teacher’s out-of-field status. School records indicated 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), but was instead hired to fill a vacancy for a teacher on leave providing direct instructional services to students.

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

Since the teacher was providing direct instructional services and was not appropriately certified, we propose the following adjustment:

101 Basic K-3	.1757	
130 ESOL	<u>(.1757)</u>	.0000
		<u>(3.3664)</u>

Findings

IDEA Hope (#7840) Charter School

98. [Ref. 784007] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,580 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 900 CMW to 2,250 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. 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, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

99. [Ref. 784001] The IEPs and related documentation for six ESE students (five students in our Exceptional Basic test and one student in our ESE Levels 4 and 5 test) were not sufficiently complete to allow us to determine whether the appropriate personnel had participated in the meetings (five students) or did not adequately document the timing of such participation (one student). In addition, an IEP covering the October 2022 reporting survey period for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.9806	
102 Basic 4-8	3.4742	
111 Grades K-3 with ESE Services	(.4770)	
112 Grades 4-8 with ESE Services	(3.4742)	
254 ESE Support Level 4	<u>(.5036)</u>	.0000

100. [Ref. 784002] The file for one ESE student did not evidence that the student’s parents were timely notified in writing of an IEP meeting for their child as a *Notice of IEP Team Meeting* form was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4866	
112 Grades 4-8 with ESE Services	<u>(.4866)</u>	.0000

Findings

IDEA Hope (#7840) Charter School (Continued)

101. [Ref. 784003] The *Matrix of Services* form for two ESE students were either not reviewed or updated when the student’s IEPs was amended (one student) or was not available at the time of our examination and could not be subsequently located (one student). We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

102. [Ref. 784004] Two ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

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

103. [Ref. 784005] The *ELL Student Plans* (Plans) for 15 students did not support reporting in the ESOL program. The Plans for 13 students were maintained electronically and updated subsequent to the Plan date and the dated electronic signatures that were recorded on the Plans; accordingly, we were unable to determine the date the Plans were updated for the reporting survey period. The Plans for 2 students were not available at the time of our examination and could not be subsequently located. In addition, student schedules were not attached to the Plans, the *Parent Notification of Initial or Continuing Placement* (Notification) form for 4 of the students were not available at the time of our examination and could not subsequently be located. In addition, we were unable to determine when the Notification form for 1 student was created. We noted other exceptions involving 6 of the 15 students as follows:

- a. Documentation was not available for 3 students to evidence that an ELL Committee was convened either by October 1 (2 students) or within 30 days prior to the student’s DEUSS (1 student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS.
- b. An English language proficiency score result to support the placement and subsequent continuation of 2 students in the ESOL program was not available at the time of our examination and could not be subsequently located.
- c. One student was exited from the ESOL Program prior to the February 2023 reporting survey period.

We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>IDEA Hope (#7840) Charter School</u> (Continued)		
101 Basic K-3	5.8844	
102 Basic 4-8	4.9288	
130 ESOL	<u>(10.8132)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>(27.3785)</u>

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Hillsborough County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) school staff miscommunications, or procedural errors (Findings 4, 6, 7, 10, 12, 13, 15, 18, 21, 22, 24 through 26, 28, 35, 36, 49, 50 through 57, 59, 60, 65, 66, 71, 72, 88, 92, 94, and 96); (2) oversights by administration or staff, some caused by turnover (Findings 3, 16, 19, 20, 23, 27, 46, 48, 67, 86, 89, 90, and 93); (3) lack of available data (Finding 2); (4) lack of procedures (Finding 1); (5) lack of training (Findings 2 through 5, 17, 29 through 32, 34, 37 through 43, 45, 57, 60 through 64, 73 through 77, and 98 through 103); (6) misplaced records (Finding 4); (7) Student Information System or ELL Program software limitations (Findings 11, 83 through 85, 87, 91, and 95); and (8) shortage of teachers (Findings 69, 70, and 78 through 82).

Although requested, District management did not provide a cause for Findings 8, 9, 14, 33, 43, 44, 47, 58, 68, and 97.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and college academic calendars, as appropriate; (2) only students who are enrolled and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods; (4) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (5) students' EPs or IEPs are retained and timely document the services to be provided and the participation of all required participants, including evidence that the students' parents were invited to participate; (6) students exited from the ESOL Program are not reported for ESOL funding; (7) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (8) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond 3 years of their accurately recorded DEUSS are appropriately 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 and their recommendations are documented in writing and retained; (9) *ELL Student Plans* are timely prepared and dated, include the students' complete course schedules, are accurate concerning services or supports to be provided, and retained in readily accessible files; (10) ELL student files contain proper documentation to support that parents are timely notified of their children's ESOL placements; (11) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (12) procedures for the preparation of students' *Matrix of Services* forms are enhanced

and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review if applicable (i.e., are less than 3 years old), when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (13) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (14) only virtual education courses that are timely completed, including required end-of-course exams, by eligible students (i.e., verified Florida residents) are reported for FEFP funding and such completion is supported by readily accessible and accurate documentation; (15) 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 if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment; (16) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines; (17) procedures are implemented to ensure the reporting of teachers who are actually present in the classrooms and assigned (i.e., no placeholders are used) to courses and sections reported for funding during the reporting survey periods; and (18) attendance procedures be reviewed and enhanced to improve accuracy and completeness of said records, in addition to, retaining properly validated and accurate attendance records for all teachers (including substitutes), and maintain those records in the format established by the District along with proper recordkeeping and maintaining of attendance for all periods.

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

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

A summary discussion of the significant features of the Hillsborough 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 Hillsborough 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 Hillsborough 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 244 schools¹ other than charter schools, 57 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$1.02 billion was provided through the FEFP to the District for the District-reported 227,532.13 unweighted FTE as recalibrated, which included 35,239.94 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

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the 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*

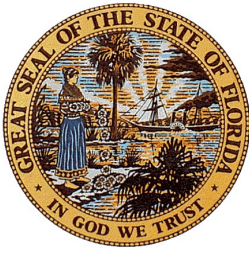
<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2023. 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 – Teachers of Record	1
Districtwide – Dual Enrollment Course Reporting	2
Districtwide – Principals' Certification of Attendance Records	3
Districtwide – Attendance Procedures	4
1. Carver Exceptional Center	5 through 9
2. Alexander Elementary School	10 through 13
3. Steinbrenner High School	14 through 19
4. Bryan Elementary School	20
5. Willis Peters Exceptional Center	21 and 22
6. Durant High School	23 through 29
7. Lopez Exceptional Center	30 through 32
8. Middleton High School	33 through 44
9. Miles Elementary School	45 through 47
10. Mort Elementary School	48 and 49
11. Oak Grove Elementary School	50 through 52
12. Newsome High School	53 through 59
13. Tampa Bay Technical High School	60 through 64
14. Florida Autism Center of Excellence* (formerly Florida Autism Charter School of Excellence)	65 through 69
15. Winthrop Charter School*	70 through 72
16. Henderson Hammock Charter School*	73 through 82
17. Hillsborough Virtual Franchise High School	83
18. Hillsborough Virtual Instruction Course Offerings	84 through 86
19. Hillsborough Virtual School	87 and 88
20. Focus Academy*	89
21. Florida Connections Academy*	90 through 97
22. IDEA Hope*	98 through 103

* Charter School

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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 Hillsborough 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, 2023. 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 2022-23 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

In our opinion, the Hillsborough County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation 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 weaknesses¹² 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. 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. 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.

¹² 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.

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
July 9, 2025

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Hillsborough County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2023. (See NOTE B.) The population of vehicles (1,534) 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 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (124,074) 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	42
Hazardous Walking	4,019
IDEA – PK through Grade 12, Weighted	6,456
All Other FEFP Eligible Students	<u>113,557</u>
Total	<u>124,074</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.

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 understated.	5	-	-
Our tests included 426 of the 124,074 students reported as being transported by the District.	-	31	(29)
In conjunction with our general tests of student transportation we identified certain issues related to 255 additional students.	-	<u>255</u>	<u>(255)</u>
Totals	<u>5</u>	<u>286</u>	<u>(284)</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

Hillsborough 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 2022-23 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2022 reporting survey periods and the February and June 2023 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 53/60] Our general tests disclosed that several students were reported for an incorrect number of DIT. The students were reported for 91 DIT rather than 90 DIT in the February 2023 reporting period (Ref. 53) and 51 students were reported for 16 DIT rather than 12 DIT in the June 2023 reporting period (Ref. 60). We propose the following adjustments:

Ref. 53

October 2022 Survey

93 Days in Term

All Other FEFP Eligible Students 18

86 Days in Term

All Other FEFP Eligible Students (711)

85 Days in Term

All Other FEFP Eligible Students 306

84 Days in Term

All Other FEFP Eligible Students 387

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2023 Survey

91 Days in Term

Teenage Parents and Infants	(20)	
Hazardous Walking	(2,029)	
IDEA - PK through Grade 12, Weighted	(2,960)	
All Other FEFP Eligible Students	(56,185)	

90 Days in Term

Teenage Parents and Infants	20	
Hazardous Walking	2,029	
IDEA - PK through Grade 12, Weighted	2,953	
All Other FEFP Eligible Students	55,917	

89 Days in Term

IDEA - PK through Grade 12, Weighted	7	
All Other FEFP Eligible Students	8	

88 Days in Term

All Other FEFP Eligible Students	249	
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86 Days in Term

All Other FEFP Eligible Students	<u>11</u>	0
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Ref. 60

June 2023 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(51)	
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12 Days in Term

IDEA - PK through Grade 12, Weighted	<u>51</u>	0
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2. [Ref. 51] Our general tests disclosed that the number of buses in operation was understated by four buses during the October 2022 reporting survey period, understated by three buses during the February 2023 reporting survey period, and overstated by two buses during the June 2023 reporting survey period. Specifically, we noted that:

- a. During both the October 2022 and February 2023 reporting survey periods, five buses were incorrectly reported as city buses.

(Finding Continues on Next Page)

Findings

3. [Ref. 52] Our review of student ridership on center to non-center bus shuttles to Community-Based Instruction Programs disclosed that transportation personnel did not have procedures to compile relevant data to accurately prepare calendar documentation to support the DIT for students transported on the shuttles. Transportation personnel incorrectly reported some students in an unfunded ridership category based on their mileage (i.e., under 2 miles) from home to school, and there were no procedures to identify the optimum FEFP-reporting category and DIT for the students. In addition, our review indicated that ESE personnel did not have procedures to document on the students' IEPs the required authorization for such transportation.

Transportation personnel provided evidence that the nine bus shuttle students reported during the October 2022 reporting survey period rode on buses scheduled daily from home to school and were eligible for 86 DIT rather than the reported 2 DIT. In response to our inquiry, District ESE personnel were unable to provide IEPs to support the eligibility of 43 bus shuttle students (1 in our test) during the February 2023 reporting survey period. We propose the following adjustments:

October 2022 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted 9

2 Days in Term

IDEA - PK through Grade 12, Weighted (9)

February 2023 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

33 Days in Term

All Other FEFP Eligible Students (1)

32 Days in Term

IDEA - PK through Grade 12, Weighted (6)

All Other FEFP Eligible Students (3)

31 Days in Term

IDEA - PK through Grade 12, Weighted (3)

All Other FEFP Eligible Students (3)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>30 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	(7)	
<u>29 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
<u>27 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>24 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
<u>9 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(1)	
<u>7 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(43)

4. [Ref. 54] Our general tests disclosed that 14 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District personnel were unable to provide documentation to support that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in a Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2022 Survey

86 Days in Term

All Other FEFP Eligible Students (7)

February 2023 Survey

90 Days in Term

All Other FEFP Eligible Students (7) (14)

Findings

5. [Ref. 55] Five students in our test were incorrectly reported in the Hazardous Walking ridership category. Specifically, there was no documentation to support a Hazardous Walking condition for one student and the available walk paths to school for the remaining four students did not require the use of a defined hazardous route and the description of one of the defined routes was not sufficiently clear to identify its location; consequently, the five students were not eligible for State transportation funding. We propose the following adjustments:

October 2022 Survey

86 Days in Term

Hazardous Walking	(2)	
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February 2023 Survey

90 Days in Term

Hazardous Walking	(3)	(5)
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6. [Ref. 56] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that one student was eligible for reporting in the All Other FEFP Eligible Students ridership category and one student was not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2022 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>1</u>	(1)

7. [Ref. 57] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. One student was enrolled in homeschool which did not require transportation services and one student was enrolled in a charter school that did not provide transportation services. We propose the following adjustments:

October 2022 Survey

86 Days in Term

All Other FEFP Eligible Students	(1)	
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February 2023 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(2)
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Findings

8. [Ref. 58] Our review of transportation records disclosed that the ridership of 81 students (9 students were in our test) was not properly supported for State transportation funding. Specifically, we noted that:

- a. Thirty-nine students were reported on bus drivers’ reports for which the route reports were not available at the time of our examination and could not be located.
- b. Thirty-four students were either not marked as riding the bus (5 students) or not listed on a supporting driver’s report (29 students). In addition, 2 of the students (1 student in our test and 1 child of our test student) were incorrectly reported in the Teenage Parents and Infants ridership category. District records did not evidence that the student parent was enrolled in the Teenage Parent Program until after the October 2022 reporting survey period.
- c. Eight students were not listed on ridership billing detail for contracted vehicles.

We propose the following adjustments:

October 2022 Survey

86 Days in Term

Teenage Parents and Infants	(2)	
Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(23)	

February 2023 Survey

90 Days in Term

Hazardous Walking	(3)	
IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	(35)	

June 2023 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	(81)
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9. [Ref. 59] Our review of student ridership disclosed that six students in our test were incorrectly reported for State transportation funding in the June 2023 reporting survey period. Specifically, the District did not provide documentation to support that four of the students were classified as students with disabilities under IDEA or in a nonresidential DJJ Program, and the IEPs for two IDEA students did not authorize ESY services. Consequently, the students were not eligible for State transportation funding in the June 2023 reporting survey period. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2023 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(5)</u>	(6)

10. [Ref. 61] Our review of programs offered during the June 2023 reporting survey period and the supporting documentation disclosed four students (one in our test) were in only non-funded summer programs during the time the bus driver report counts were recorded. Consequently, those students were not eligible for State transportation funding. Further, the IEP for one of the students did not specify the need for transportation services. We propose the following adjustment:

June 2023 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(1)</u>	(4)

11. [Ref. 62] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. District records did not evidence that the student was enrolled in the Teenage Parent Program. We determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2022 Survey

86 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

12. [Ref. 63] *Technical Assistance Note: 2015-02* guidance indicates that school districts and charter schools that provide transportation passes to students should maintain documentation sufficient to support the reporting of students who are eligible for State transportation funding. This includes invoices that identify the type, quantity, cost, and unique identification numbers of the passes purchased, and documentation (i.e., logs) that support, at a minimum, the student's name, pass number, pass type, date of pass issuance to the student, signature of student verifying receipt of the pass, and signature of the staff member conducting the transaction with the student. *(Finding Continues on Next Page)*

Findings

The invoices and logs should be maintained throughout the school year to evidence the fact that the number of transported students during each survey is consistent with the number of students transported during other periods of the school year. Eligibility for funding includes the membership requirement of being assigned to a bus, car, or other mode of transportation during the survey week.

Although the two charter schools providing transportation passes to students submitted summary reports and signed passes used by students during the reporting survey periods to transportation personnel for reporting, we noted deficiencies in the maintenance of invoices and logs. We also noted that local public bus service was available to anyone ages 6 to 18 at no charge, including during the October 2022 and February 2023 reporting survey periods.

Since one of the charter schools reported students using daily passes on local public buses that could have been free of charge, was unable to provide invoices to support the purchase of those passes, and the logs they maintained during the school year did not list those passes as having been issued to students, we propose the following adjustments:

October 2022 Survey

93 Days in Term

All Other FEFP Eligible Students (18)

February 2023 Survey

86 Days in Term

All Other FEFP Eligible Students (11) (29)

Proposed Net Adjustment (284)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Hillsborough County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) typographical or reporting errors (Findings 2 and 5); (2) lack of coordination with other District departments or lack of documentation provided to Transportation staff (Findings 2 through 4, 6, 7, and 9 through 12); (3) misplaced records (Finding 1); and (4) lack of procedures (Finding 1).

Although requested, District management did not provide a cause for Finding 8.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and clear documentation is retained to support that reporting, including the designation as a school bus, general-purpose (city) transportation, or contracted vehicle; (2) all bus driver reports and contracted billing reports documenting student ridership during the reporting survey periods are retained and such ridership is accurately reported to the DOE for funding purposes; (3) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding; (4) only ESE students attending ESY Programs as noted on the students' IEPs that also specify the need for transportation as a related service, or students attending a nonresidential DJJ program, are reported for State transportation funding during the summer reporting survey periods; (5) only students on school buses and whose IEPs document that they meet one of the five criteria required for weighted funding are reported in the IDEA – PK through Grade 12, Weighted ridership category; (6) only ESE students whose IEPs document that the District provide shuttle bus transportation to non-centers are reported for such State transportation funding; (7) only students who must walk in a properly designated hazardous walking location in order to attend school are reported in the Hazardous Walking ridership category; (8) students are reported in the correct ridership categories and for the correct number of DIT, in accordance with instructional and program-specific calendars and alternate survey counts if applicable, and this documentation is retained in readily accessible files; and (9) documentation to support that students reported on city buses were issued valid bus passes during the reporting survey periods and supporting invoices and logs for the school year are retained in readily accessible files.

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 2022-23 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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 Hillsborough County

For the fiscal year ended June 30, 2023, the District received \$38.1 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>
October 2022	656	62,181	13,762
February 2023	655	61,236	13,923
June 2023	<u>223</u>	<u>657</u>	<u>5,594</u>
Totals	<u>1,534</u>	<u>124,074</u>	<u>33,279</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, 2023. 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 RESPONSE¹

School Board
Jessica Vaughn, Chair
Karen Perez, Vice Chair
Nadia T. Combs
Lynn L. Gray
Stacy A. Hahn, Ph.D.
Patricia "Patti" Rendon
Henry "Shake" Washington



Superintendent
Van Ayres

July 9, 2025
Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

RE : The Preliminary and Tentative Report dated June 9, 2025, regarding the attestation examination of Full-Time Equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023.

Dear Ms. Norman,

We understand that the above referenced examination indicates that the Hillsborough County School Board (District) complied, in all material respects, with State requirements relating to the reporting of full-time equivalent (FTE) student enrollment and student transportation under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023.

After a careful review of the preliminary and tentative report, the District accepts each of the findings. All findings were thoroughly reviewed, and the following corrective actions have been or are being implemented.

1.) Teacher of Record

District Finding 1 (District-Wide); 14, 29, 32, 33, 42, 43, 44, 47, 49, 58, 59, 64

- The District Certification Office will continue to work with District sites and Charter schools to ensure that teachers are properly certified.
- The Certification Office has committed to a revision of the FTE/FEFP manual. They are currently working on this document.
- The Certification Office in conjunction with HR will provide training to various school-based administrator groups during their monthly meetings.
- If teaching out-of-field, teacher should be approved to do so by the School Board or Charter School. Parents are appropriately and timely notified of the out-of-field assignment; and out-of-field teachers earn the appropriate college credits or in-service training outlined by their role and their in-service training timeline.

2.) Dual Enrollment

Findings – 2 (District-Wide)

- Further refinement and development of a communication process that allows a more constant flow of information regarding students and enrollment between the secondary site and the post-secondary site.

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¹ Management's response included a separate response provided by a Charter School office which was not included in this report but may be obtained from the District.

- A full utilization of the aforementioned process by both parties involved through trainings, especially at secondary sites
- Continued District support to schools during the FTE Verification process. Also, the Secondary Education department can review these student rosters and course schedules prior to FTE Pre-Verification.
- Detailed review by District personnel to assure instructional minute compliance throughout District sites, especially targeting high school seniors, assuring appropriate minutes are assigned.

3.) **Attendance Procedures and Principals' Certification of Attendance Records**

Findings – 3, 4 (District-Wide); 6, 15, 21, 23, 34, 53, 60

- Continued training on District attendance procedures and practices for administrators, data processors, attendance clerks, and other employees directly related to attendance taking policies.
- Enhanced attendance training will emphasize and continue to focus on the requirements of taking period by period attendance at the secondary level (including ESE centers). There will also be District emphasis regarding the process and reports used to prompt teachers to take attendance and document this compliance.
- Compliance with attendance recordkeeping procedures, especially emphasizing the retaining of manual documents when attendance was not recorded by the teacher of record. Additionally, trainings will focus on consistently signing and dating documents by the preparers. These records will be verified during the FTE verification process.

4.) **English for Speakers of Other Languages (ESOL)**

Findings – 11, 12, 13, 14, 17, 24, 25, 37, 38, 39, 40, 41, 46, 48, 50, 51, 52, 58, 59, 61, 62, 63, 64

- Our District English Language Learner (ELL) programmatic handbook is currently being updated and will be reconfigured utilizing the new SIS system (FOCUS) for our District. It will contain updated flowcharts, narratives, and samples of accurately completed programmatic and compliance paperwork. The Handbook will be distributed to ELL personnel districtwide. Administrators and Data Processors will have access to this resource via Teams and the ELL SharePoint site.
- Trainings for ELL staff will continue and be enhanced with a continued focus on obtaining accurate Data Entered United States School (DEUSS) student data; timely parental notification of students' ESOL placement; appropriate placement and placement documentation of ELL students assessed as English language proficient; and acceptable ELL Committee placement recommendations. These training courses will be facilitated through District personnel and the new SIS system (FOCUS).
- A new report is currently being constructed and will continue to be modified to most accurately identify students requiring extensions of instruction, who are beyond 3 years from their DEUSS, with an alert to ensure they are assessed within 30 school days prior to the students' DEUSS anniversary.
- District ELL staff will meet with each school site at least four times per year to review the accuracy of reported ELL data and supporting documents.

5.) **Career and Technical Education (CTE), On the Job Training (OJT)**

Findings – 18, 27, 57

- Annual training will continue to emphasize the procedures required to ensure that OJT students are reported in accordance with their timecards; that timecards are accurately completed, signed, and retained in an accessible file.

- During annual training, further emphasis will highlight job search activities that are appropriately documented for unemployed students.
- An updated OJT Handbook will be provided to all new and continued OJT teachers covering all the above procedures and required documentation.
- Additional support will be provided to sites that demonstrate the need for further assistance.

6.) Exceptional Student Education (ESE) and Hospital Homebound Programs

Findings: 7, 8, 9, 10, 16, 19, 20, 22, 26, 28, 30, 31, 35, 36, 45, 54, 55, 56

- ESE will continue to provide more amplified training, focusing on the appropriate and timely completion of Individual Education Plans (IEP's); documentation of required participants at IEP meetings; and correctly reporting ESE students in accordance with their IEP's and Matrix of Service forms.
- Continue to monitor ESE compliance requirements and Florida Education Finance FTE reporting requirements through fidelity checks at district and school levels.
- Hospital Homebound Instructors' Logs were revised to clearly document the student, instructor, course number, section number, and dates/times of instruction.
- A new report is currently being created and revised through our new SIS system (FOCUS) to identify all students' alternative assigned (co-enrolled) between a school site and the Hospital Homebound program. Hospital Homebound and school personnel will utilize the new report and work cooperatively to ensure the accurate reporting of each student's regularly followed schedule, as authorized by the student's Individual Education Plan (IEP).

7.) Transportation

Findings – 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12

- Continue a multi-layer verification process to ensure accurate student transportation and bus reporting.

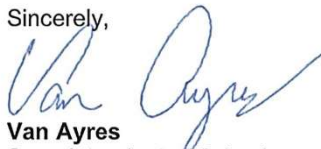
Charter Schools are separate, not-for-profit corporations organized under Section 1002.33, F.S., to operate as public schools and are held responsible for prudent use of the public funds they receive. Although Charter Schools are considered Component Units of Hillsborough County Public Schools, they are legally separate from the District School Board. As such, the Charter School office was provided with a copy of the preliminary and temporary report and asked to provide a response.

In conclusion, we wish to thank Ms. Mary Anne Pekkala of the Auditor General's Office for the professional and courteous way she conducted the FTE Audit.

We are committed to full compliance with FEFP requirements and continuous improvement in our reporting practices.

Should any clarifications be needed, we welcome the opportunity to engage with your team prior to final report issuance.

Sincerely,



Van Ayres
Superintendent of Schools
Hillsborough County Public Schools