

**BROWARD COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2024



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Dr. Howard Hepburn served as Superintendent from April 16, 2024, Dr. Peter B. Licata served as Superintendent from July 11, 2023, through April 15, 2024, Dr. Earlene C. Smiley served as Interim Superintendent through July 10, 2023, and the following individuals served as Board members:

	<u>District No.</u>
Daniel Foganholi, from 11-14-23	1
Rod Velez, through 11-13-23	1
Torey Alston	2
Sarah Leonardi	3
Lori Alhadeff, Chair	4
Dr. Jeff Holness	5
Brenda Fam, Esq	6
Nora Rupert	7
Dr. Allen Zeman	At-Large, Countywide
Debra Hixon, Vice Chair	At-Large, Countywide

The team leader was Olukemi T. Latilo, 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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BROWARD COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FAST	Florida Assessment in Student Thinking
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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Broward 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, 2024. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers’ out-of-field status, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 115 of the 489 teachers in our test. Eighty-one (17 percent) of the 489 teachers in our test taught at charter schools and 39 (34 percent) of the 115 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
ESOL	1,083	141	13%	187	11	6%
ESE Support Levels 4 and 5	331	2	1%	42	2	5%
Career Education 9-12	6	-	0%	6	-	0%
Totals	<u>1,420</u>	<u>143</u>		<u>235</u>	<u>13</u>	

Noncompliance related to the reported FTE student enrollment resulted in 140 findings. The resulting proposed net adjustment to the District’s reported, unweighted FTE totaled negative 11.7609 (7.7836 applicable to District schools other than charter schools and 3.9773 applicable to charter schools) but has a potential impact on the District’s weighted FTE of negative 170.8551 (147.7805 applicable to District schools other than charter schools and 23.0746 applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 49 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, 2024, was \$5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$878,149 (negative 170.8551 times \$5,139.73), of which \$759,552 is applicable to District schools other than charter schools and \$118,597 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 Broward 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 Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 235 schools¹ other than charter schools, 87 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$913.9 million was provided through the FEFP to the District for the District-reported 271,572.99 unweighted FTE as recalibrated, which included 49,722.82 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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.

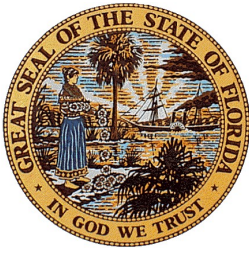
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that

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.

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 \$34.1 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Broward 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, 2024. 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 2023-24* 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records, the Broward 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, 2024.

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 with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our

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.

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 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
April 16, 2026

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, 2024, the Broward County District School Board (District) reported to the DOE 271,572.99 unweighted FTE as recalibrated, which included 49,722.82 unweighted FTE as recalibrated for charter schools, at 235 District schools other than charter schools, 87 charter schools, 1 cost center, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2024. (See *NOTE B.*) The population of schools (325) included 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 (51,295) 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 187 of the 1,083 students in our ESOL test,⁴ 42 of the 331 students in our ESE Support Levels 4 and 5 test,⁵ and all of the students in our Career Education 9-12 test.⁶ Of the 1,083 students in our ESOL test, 141 (13 percent) attended charter schools and 11 (6 percent) of the 187 students with exceptions attended charter schools. Two (1 percent) of the 331 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (5 percent) of the 42 students with exceptions attended charter schools. None of the 6 students in our Career Education 9-12 test attended charter schools.

⁴ For ESOL, the material noncompliance is composed of Findings 5, 7, 8, 20, 21, 30, 31, 37, 39, 44, 45, 48, 52, 57, 61, 66, 70, 74, 84, 87, 91, 98, 100, 104, 105, 106, 110, 111, 114, 115, and 134 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 9, 16, 21, 26, 40, 43, 53, 58, 62, 67, 78, 79, 85, 90, 92, 95, 96, 99, 122, and 138 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is disclosed in Finding 22 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	314	35	35,388	439	6	184,172.8500	331.3577	421.4072
Basic with ESE Services	323	35	8,662	322	5	56,039.6300	299.6824	15.1790
ESOL	306	33	6,754	1,083	187	22,662.6500	733.8139	(369.4364)
ESE Support Levels 4 and 5	194	24	485	331	42	2,575.1100	302.1629	(32.6398)
Career Education 9-12	56	1	<u>6</u>	<u>6</u>	<u>6</u>	<u>6,122.7500</u>	<u>1.2520</u>	<u>(46.2709)</u>
All Programs	325	36	<u>51,295</u>	<u>2,181</u>	<u>246</u>	<u>271,572.9900</u>	<u>1,668.2689</u>	<u>(11.7609)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (1,767, of which 1,544 are applicable to District schools other than charter schools and 223 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 toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 115 of the 489 teachers in our test.⁷ Eighty-one (17 percent) of the 489 teachers in our test taught at charter schools and 39 (34 percent) of the 115 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.

⁷ For teachers, the material noncompliance is composed of Findings 1, 6, 10, 11, 12, 13, 14, 15, 17, 18, 19, 23, 24, 25, 27, 28, 29, 32, 33, 34, 35, 36, 38, 41, 46, 47, 49, 50, 51, 54, 55, 56, 59, 60, 63, 64, 65, 68, 69, 71, 72, 73, 75, 76, 77, 81, 82, 83, 86, 88, 89, 93, 94, 101, 102, 103, 107, 108, 109, 112, 113, 116, 117, 118, 119, 120, 121, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 135, 136, and 137 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	142.1236	1.122	159.4627
102 Basic 4-8	88.9083	1.000	88.9083
103 Basic 9-12	93.4303	.988	92.3091
111 Grades K-3 with ESE Services	4.0001	1.122	4.4881
112 Grades 4-8 with ESE Services	1.4880	1.000	1.4880
113 Grades 9-12 with ESE Services	9.1681	.988	9.0581
130 ESOL	(273.3024)	1.208	(330.1493)
254 ESE Support Level 4	(26.0886)	3.706	(96.6844)
255 ESE Support Level 5	(5.5511)	5.707	(31.6801)
300 Career Education 9-12	(41.9599)	1.072	(44.9810)
Subtotal	(7.7836)		(147.7805)

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	42.0771	1.122	47.2105
102 Basic 4-8	36.7907	1.000	36.7907
103 Basic 9-12	18.0772	.988	17.8603
112 Grades 4-8 with ESE Services	.4999	1.000	.4999
113 Grades 9-12 with ESE Services	.0229	.988	.0226
130 ESOL	(96.1340)	1.208	(116.1299)
254 ESE Support Level 4	(.4999)	3.706	(1.8527)
255 ESE Support Level 5	(.5002)	5.707	(2.8546)
300 Career Education 9-12	(4.3110)	1.072	(4.6214)
Subtotal	(3.9773)		(23.0746)

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	184.2007	1.122	206.6732
102 Basic 4-8	125.6990	1.000	125.6990
103 Basic 9-12	111.5075	.988	110.1694
111 Grades K-3 with ESE Services	4.0001	1.122	4.4881
112 Grades 4-8 with ESE Services	1.9879	1.000	1.9879
113 Grades 9-12 with ESE Services	9.1910	.988	9.0807
130 ESOL	(369.4364)	1.208	(446.2792)
254 ESE Support Level 4	(26.5885)	3.706	(98.5370)
255 ESE Support Level 5	(6.0513)	5.707	(34.5348)
300 Career Education 9-12	(46.2709)	1.072	(49.6024)
Total	(11.7609)		(170.8551)

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>#0021</u>	<u>#0131</u>	<u>#0161</u>	
101 Basic K-3	.....	7.8622	5.3225	13.1847
102 Basic 4-8	5.6644	2.8287	1.4168	9.9099
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(5.6644)	(10.6909)	(6.7393)	(23.0946)
254 ESE Support Level 4	.....	.5002	.....	.5002
255 ESE Support Level 5	.....	(.5002)	.....	(.5002)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0185</u>	<u>#0241</u>	<u>#0371</u>	<u>#0471</u>	
101	13.1847	.....	.....	.....	.....	13.1847
102	9.9099	.....	.....	1.7846	7.3578	19.0523
103	.0000	6.7932	2.7564	7.3663	.....	16.9159
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	1.0000	1.0000
113	.0000	.....	.1144	.....	.....	.1144
130	(23.0946)	.....	(2.7564)	(9.6511)	(7.3578)	(42.8599)
254	.5002	.....	(.1144)	(.4997)	(1.0000)	(1.1139)
255	(.5002)	.....	.....	.....	.....	(.5002)
300	<u>.0000</u>	<u>(6.7932)</u>	<u>.....</u>	<u>(1.2520)</u>	<u>.....</u>	<u>(8.0452)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.2519)</u>	<u>.0000</u>	<u>(2.2519)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0571</u>	<u>#0761</u>	<u>#0881</u>	<u>#0921</u>	
101	13.1847	26.3692	5.8596	.....	5.2867	50.7002
102	19.0523	2.4142	.....	6.8899	.....	28.3564
103	16.9159	.....	.....	.....	.....	16.9159
111	.0000	.....	.....	.....	.....	.0000
112	1.0000	.....	.....	.....	.4880	1.4880
113	.1144	.....	.....	.....	.....	.1144
130	(42.8599)	(28.7682)	(2.1804)	(6.8899)	(5.7867)	(86.4851)
254	(1.1139)	(.0152)	(2.8617)	.....	(.4880)	(4.4788)
255	(.5002)	.....	(.8175)	.....	.....	(1.3177)
300	<u>(8.0452)</u>	.....	.....	.....	.....	<u>(8.0452)</u>
Total	<u>(2.2519)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(2.7519)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0931</u>	<u>#1671</u>	<u>#1681</u>	<u>#1711</u>	
101	50.7002	4.9935	30.1519	.....	.....	85.8456
102	28.3564	1.1014	5.5829	.....	.....	35.0407
103	16.9159	.....	.....	18.1126	9.5609	44.5894
111	.0000	1.0000	.....	.....	.....	1.0000
112	1.4880	.....	.....	.....	.....	1.4880
113	.1144	.....	.....	.2702	.....	.3846
130	(86.4851)	(5.5949)	(35.7348)	(19.3126)	(9.0607)	(156.1881)
254	(4.4788)	(1.5000)	.....	(2.1202)	.4998	(7.5992)
255	(1.3177)	.....	.....	(.7700)	(1.0000)	(3.0877)
300	<u>(8.0452)</u>	.....	.....	<u>(.2750)</u>	.....	<u>(8.3202)</u>
Total	<u>(2.7519)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.0950)</u>	<u>.0000</u>	<u>(6.8469)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#1741</u>	<u>#1841</u>	<u>#1951</u>	<u>#2071</u>	
101	85.8456	.....	7.0414	9.4090	6.4861	108.7821
102	35.0407	.....	1.6736	5.4238	7.4961	49.6342
103	44.5894	7.8870	.....	.....	.....	52.4764
111	1.0000	.....	1.0000	.....	.....	2.0000
112	1.4880	.....	.....	.....	.....	1.4880
113	.3846	2.5003	.....	.....	.....	2.8849
130	(156.1881)	(7.8870)	(8.7150)	(14.8328)	(10.7295)	(198.3524)
254	(7.5992)	(2.5003)	1.9994	.....	(3.2527)	(11.3528)
255	(3.0877)	.....	(2.9994)	.....	.....	(6.0871)
300	<u>(8.3202)</u>	.....	.....	.....	.....	<u>(8.3202)</u>
Total	<u>(6.8469)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.8469)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#2831</u>	<u>#3121</u>	<u>#3471</u>	<u>#3481</u>	
101	108.7821	.....	19.4648	.....	4.6097	132.8566
102	49.6342	.....	5.1300	29.7361	1.9558	86.4561
103	52.4764	39.0951	.....	.....	.....	91.5715
111	2.0000	.....	.5000	.....	1.0000	3.5000
112	1.4880	.....	.....	.....	.....	1.4880
113	2.8849	6.4998	.....	.....	.....	9.3847
130	(198.3524)	(5.3126)	(24.5948)	(29.7361)	(3.8021)	(261.7980)
254	(11.3528)	(7.6426)	(.5000)	.....	(4.5573)	(24.0527)
255	(6.0871)	1.0000	.....	.....	.....	(5.0871)
300	<u>(8.3202)</u>	<u>(33.6397)</u>	.....	.....	.....	<u>(41.9599)</u>
Total	<u>(6.8469)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7939)</u>	<u>(7.6408)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#3591</u>	<u>#3623</u>	<u>#3642</u>	<u>#5015*</u>	
101	132.8566	1.9998	.....	7.2672	17.6225	159.7461
102	86.4561	.....	.....	2.4522	20.7372	109.6455
103	91.5715	.....	2.0850	.....	.....	93.6565
111	3.5000	.5001	.....	.....	.....	4.0001
112	1.4880	.....	.....	.....	.....	1.4880
113	9.3847	.....	(.3000)	.....	.....	9.0847
130	(261.7980)	.....	(1.7850)	(9.7194)	(38.8597)	(312.1621)
254	(24.0527)	(2.4999)	.9640	.....	.....	(25.5886)
255	(5.0871)	.....	(.9640)	.....	.....	(6.0511)
300	<u>(41.9599)</u>	.....	.....	.....	.....	<u>(41.9599)</u>
Total	<u>(7.6408)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(8.1408)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#5028*</u>	<u>#5111*</u>	<u>#5121*</u>	<u>#5151*</u>	
101	159.7461	.....	16.2674	.....	.....	176.0135
102	109.6455	.....	5.3610	.....	7.3742	122.3807
103	93.6565	13.7202	.....	3.0712	.....	110.4479
111	4.0001	.....	.....	.....	.....	4.0001
112	1.4880	.....	.....	.4999	.....	1.9879
113	9.0847	(.4773)	.....	.5002	.....	9.1076
130	(312.1621)	(16.4202)	(21.6284)	.....	(7.3742)	(357.5849)
254	(25.5886)	.....	.....	(.4999)	.....	(26.0885)
255	(6.0511)	.....	.....	(.5002)	.....	(6.5513)
300	<u>(41.9599)</u>	<u>(.3000)</u>	<u>.....</u>	<u>(3.0712)</u>	<u>.....</u>	<u>(45.3311)</u>
Total	<u>(8.1408)</u>	<u>(3.4773)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(11.6181)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#5263*</u>	<u>#5396*</u>	<u>#5405*</u>	<u>#5521</u>	
101	176.0135	.....	.....	8.1872	.....	184.2007
102	122.3807	1.1757	.....	2.1426	.....	125.6990
103	110.4479	.....	1.2858	.....	.....	111.7337
111	4.0001	.....	.....	.....	.....	4.0001
112	1.9879	.....	.....	.....	.....	1.9879
113	9.1076	.....	.....	.....	.....	9.1076
130	(357.5849)	(1.1757)	(.3460)	(10.3298)	.....	(369.4364)
254	(26.0885)	.....	.....	.....	(.5000)	(26.5885)
255	(6.5513)	.....	.....	.....	.5000	(6.0513)
300	<u>(45.3311)</u>	.....	<u>(.9398)</u>	.....	.....	<u>(46.2709)</u>
Total	<u>(11.6181)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(11.6181)</u>

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

*Charter School

Proposed Adjustments¹

<u>No. Program</u>	<u>Brought Forward</u>	<u>#7004</u>	<u>Total</u>
101 Basic K-3	184.2007	.....	184.2007
102 Basic 4-8	125.6990	.....	125.6990
103 Basic 9-12	111.7337	(.2262)	111.5075
111 Grades K-3 with ESE Services	4.0001	.....	4.0001
112 Grades 4-8 with ESE Services	1.9879	.....	1.9879
113 Grades 9-12 with ESE Services	9.1076	.0834	9.1910
130 ESOL	(369.4364)	.....	(369.4364)
254 ESE Support Level 4	(26.5885)	.....	(26.5885)
255 ESE Support Level 5	(6.0513)	.....	(6.0513)
300 Career Education 9-12	<u>(46.2709)</u>	.....	<u>(46.2709)</u>
Total	<u>(11.6181)</u>	<u>(.1428)</u>	<u>(11.7609)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Broward 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 2023-24* 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 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 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 – Subject Area Expertise Designation

1. [Ref. 24173, 57170, 88171, 167170, 174172/73, 184170, 195171] Eight teachers did not hold a valid Florida teaching certificate; however, the school principals classified these teachers as subject area expertise (SAE) teachers based on School Board policy 7150 *Recruitment and Selection of Personnel*, established them as having sufficient expertise in teaching the subject areas assigned, and designated them as in-field. All teachers held at least a bachelor's degree, and a form documented each teachers' SAE designation. Despite the forms we could not always validate that the School Board policy was followed, nor could we evaluate whether the policy was adequate or if the final determinations were correct. We noted that there was neither specific authorization from the Superintendent (or his designee) nor School Board approval of the SAE designation, as the signor of the form was the principal of the school involved. In reviewing the SAE designations, it was not always clear that the designation was properly connected to the actual courses taught. Also, while the School Board policy provided reasons for an SAE designation and the policy's "critical shortage" provision appeared most relevant, the forms did not evidence that any of these eight teachers were determined to be in a critical shortage area.

(Finding Continues on Next Page)

Findings

Districtwide – Subject Area Expertise Designation (Continued)

We present this disclosure finding with no proposed adjustments; however, future SAE designations should be supported by a more detailed form clearly providing the reasons and proper authorizations. Absent such support, noted exceptions for SAE-designated teachers who do not have a Florida teaching certificate could result in future adjustments.

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Districtwide – Principals’ Certification of Attendance Records

2. [Ref. 92103, 195103, 283102, 348103, 552102] Our examination of the attendance procedures at five schools in our test and inquiries of District personnel disclosed that the principals did not certify student attendance for the 2023-24 school year 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. 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. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

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Districtwide – Retention of Substitute Attendance Records

3. [Ref. 2102, 37103, 174104, 283101, 348102, 362302, and 540501] Our examination of the attendance records for seven of our test 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*, the Schools did not retain manual attendance records completed by substitute teachers. Also, one of the schools did not retain student sign-in or sign-out sheets. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

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Findings

Districtwide – Reporting of Bell Schedules

4. [Ref. 13104, 16101, 57102, 88101, 93101, 167101, 168103, 195101, 207101, 348101, 359101, 362301, 364201, 501501, 512102, 539601, and 540504] The course schedules for students, involving 17 schools in our testing, were incorrectly reported. The schools’ bell schedules supported varying weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported with variances ranging from an underreporting of 60 CMW to an overreporting of 2,475 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. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in future proposed adjustments.

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Pompano Beach Middle School (#0021)

5. [Ref. 2101] *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency of one of these students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	2.4990	
130 ESOL	<u>(2.4990)</u>	.0000

6. [Ref. 2170] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	3.1654	
130 ESOL	<u>(3.1654)</u>	.0000

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Gulfstream Academy of Hallandale Beach (#0131)

7. [Ref. 13101] ELL Committees for two students were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’
(Finding Continues on Next Page)

Findings

Gulfstream Academy of Hallandale Beach (#0131) (Continued)

continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8202	
130 ESOL	<u>(.8202)</u>	.0000

8. [Ref. 13102] *ELL Student Plans* for two students were either not available at the time of our examination and could not be subsequently located (one student) or were not completed until December 18, 2023, which was after the October 2023 reporting survey period (one student). We also noted that the English language proficiency of one of these students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.3213	
102 Basic 4-8	.3065	
130 ESOL	<u>(.6278)</u>	.0000

9. [Ref. 13103] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5002	
255 ESE Support Level 5	<u>(.5002)</u>	.0000

10. [Ref. 13171] One teacher was not properly certified and was not approved by the School Board to teach out of field until January 23, 2024, which was after the October 2023 reporting survey period. The teacher was certified in Elementary Education but taught courses that required certification in English. In addition, the students’ parents were not notified of the teacher’s out-of-field status until after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.1241	
130 ESOL	<u>(1.1241)</u>	.0000

11. [Ref. 13172] 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 Middle Grades General Science. 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	.5779	
130 ESOL	<u>(.5779)</u>	.0000

Findings

Gulfstream Academy of Hallandale Beach (#0131) (Continued)

12. [Ref. 13174] One teacher was appropriately approved to teach Elementary Education out of field but had earned none of the six hours of college credit toward certification in Elementary Education required by SBE Rule 6A-1.0503, FAC. We propose the following adjustment:

101 Basic K-3	7.5409	
130 ESOL	<u>(7.5409)</u>	<u>.0000</u>
		<u>.0000</u>

West Hollywood Elementary School (#0161)

13. [Ref. 16170/71] Two teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach these students out of field. We also noted, for one teacher, that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustments:

<u>Ref. 16170</u>		
102 Basic 4-8	1.4168	
130 ESOL	<u>(1.4168)</u>	.0000
 <u>Ref. 16171</u>		
101 Basic K-3	1.7057	
130 ESOL	<u>(1.7057)</u>	.0000

14. [Ref. 16172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or
(Finding Continues on Next Page)

Findings

West Hollywood Elementary School (#0161) (Continued)

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

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

101 Basic K-3	3.6168	
130 ESOL	<u>(3.6168)</u>	<u>.0000</u>
		<u>.0000</u>

Pompano Beach High School (#0185)

15. [Ref. 18570] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Chemistry but taught a course that required certification in Engineering and Technology Education. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	6.7932	
300 Career Education 9-12	<u>(6.7932)</u>	<u>.0000</u>
		<u>.0000</u>

McArthur High School (#0241)

16. [Ref. 24101] 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	.1144	
254 ESE Support Level 4	<u>(.1144)</u>	<u>.0000</u>

17. [Ref. 24170] One teacher taught a basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.1852	
130 ESOL	<u>(2.1852)</u>	<u>.0000</u>

Findings

McArthur High School (#0241) (Continued)

18. [Ref. 24171] One teacher taught English to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

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

19. [Ref. 24172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

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

Findings

Dillard High 6-12 (#0371)

20. [Ref. 37101] *ELL Student Plans* for 16 students were not available at the time of our examination and could not be subsequently located. We also noted that an ELL Committee was not convened by October 1 to consider one of the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the parents of one student were not notified of the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	.7140	
103 Basic 9-12	7.2324	
130 ESOL	<u>(7.9464)</u>	.0000

21. [Ref. 37102] Two students (one in our ESOL test and one in our ESE Support Level 4 and 5 test) were not in attendance during the applicable reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	.2138	
130 ESOL	(.7140)	
254 ESE Support Level 4	<u>(.4997)</u>	(.9999)

22. [Ref. 37104] Timecards for six Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.2520)</u>	(1.2520)
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23. [Ref. 37170/71] Two teachers taught English to classes that included ELL students but were not approved by the School Board to teach these students out of field in ESOL. We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 37170</u>		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	.0000

<u>Ref. 37171</u>		
103 Basic 9-12	.1339	
130 ESOL	<u>(.1339)</u>	.0000

24. [Ref. 37172] One teacher taught a basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Dillard High 6-12 (#0371)</u> (Continued)		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	.0000
25. [Ref. 37173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:		
102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	<u>.0000</u>
		<u>(2.2519)</u>
<u>Olsen Middle School (#0471)</u>		
26. [Ref. 47101] One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
27. [Ref. 47170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Culinary but taught courses that required certification in General Science. 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	3.1593	
130 ESOL	<u>(3.1593)</u>	.0000
28. [Ref. 47171] The parents of students taught by an out-of-field teacher were not notified of the teacher's out-of-field status in Math until January 19, 2024, which was after the October 2023 reporting survey period. We also noted that the teacher was appointed to teach Math out of field in a prior year but had not earned the required six hours of college credit or its equivalent toward this certification as required by SBE Rule 6A-1.0503, FAC. We propose the following adjustment:		
102 Basic 4-8	2.6178	
130 ESOL	<u>(2.6178)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Olsen Middle School (#0471) (Continued)

29. [Ref. 47173] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.5807	
130 ESOL	<u>(1.5807)</u>	.0000
		<u>.0000</u>

Tedder Elementary School (#0571)

30. [Ref. 57101] *ELL Student Plans* for 11 students were not available at the time of our examination and could not be subsequently located. In addition, the parents of 2 students were not notified of the students’ ESOL placement. We propose the following adjustment:

101 Basic K-3	4.4426	
102 Basic 4-8	1.9975	
130 ESOL	<u>(6.4401)</u>	.0000

31. [Ref. 57103] The English language proficiency of one ELL student was not assessed within 30 school days prior to the students’ 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	.4167	
130 ESOL	<u>(.4167)</u>	.0000

32. [Ref. 57173/75] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 57173</u>		
101 Basic K-3	8.9311	
130 ESOL	<u>(8.9311)</u>	.0000

<u>Ref. 57175</u>		
101 Basic K-3	.0152	
254 ESE Support Level 4	<u>(.0152)</u>	.0000

33. [Ref. 57174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught courses that required certification in Elementary Education and ESOL. In addition, the *(Finding Continues on Next Page)*

Findings

Tedder Elementary School (#0571) (Continued)

students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	6.2084	
130 ESOL	<u>(6.2084)</u>	.0000

34. [Ref. 57176] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	6.7719	
130 ESOL	<u>(6.7719)</u>	<u>.0000</u>
		<u>.0000</u>

Meadowbrook Elementary School (#0761)

35. [Ref. 76170] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	2.1804	
130 ESOL	<u>(2.1804)</u>	.0000

36. [Ref. 76171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in PK/Primary Education but taught courses that also required certification in ESE. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.6792	
254 ESE Support Level 4	(2.8617)	
255 ESE Support Level 5	<u>(0.8175)</u>	<u>.0000</u>
		<u>.0000</u>

New River Middle School (#0881)

37. [Ref. 88102] ELL Committees for two students were not convened by October 1 to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.1615	
130 ESOL	<u>(1.1615)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

New River Middle School (#0881) (Continued)

38. [Ref. 88170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	5.7284	
130 ESOL	<u>(5.7284)</u>	<u>.0000</u>
		<u>.0000</u>

Stephen Foster Elementary School (#0921)

39. [Ref. 92101] *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. We also noted that one of these students was not in membership at the time of the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.1030	
130 ESOL	<u>(1.6030)</u>	(.5000)

40. [Ref. 92102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4880	
254 ESE Support Level 4	<u>(.4880)</u>	.0000

41. [Ref. 92170] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. We propose the following adjustment:

101 Basic K-3	4.1837	
130 ESOL	<u>(4.1837)</u>	<u>.0000</u>
		<u>(.5000)</u>

Peters Elementary School (#0931)

42. [Ref. 93102] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000

43. [Ref. 93103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Peters Elementary School (#0931) (Continued)

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

44. [Ref. 93104] An ELL Committee for one student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4086	
130 ESOL	<u>(.4086)</u>	.0000

45. [Ref. 93105] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.6928	
130 ESOL	<u>(.6928)</u>	.0000

46. [Ref. 93170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the 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 provided direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

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

Peters Elementary School (#0931) (Continued)

101 Basic K-3	.3464	
130 ESOL	<u>(.3464)</u>	.0000

47. [Ref. 93171] One teacher taught Language Arts and basic subject area courses that included ELL students but had earned none of the 300 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	4.1471	
130 ESOL	<u>(4.1471)</u>	.0000
		<u>.0000</u>

Robert C. Markham Elementary School (#1671)

48. [Ref. 167102] *ELL Student Plans* for 32 students were not available at the time of our examination and could not be subsequently located. We also noted that the parents of one of the students were not notified of the student’s ESOL placement until after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	16.3910	
102 Basic 4-8	5.1949	
130 ESOL	<u>(21.5859)</u>	.0000

49. [Ref. 167171/75/76] Three teachers taught Language Arts and Reading to classes that included ELL students but were not approved by the School Board to teach these students out of field in ESOL. We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

Ref. 167171

101 Basic K-3	4.8105	
130 ESOL	<u>(4.8105)</u>	.0000

Ref. 167175

101 Basic K-3	2.2538	
130 ESOL	<u>(2.2538)</u>	.0000

Ref. 167176

101 Basic K-3	1.3915	
130 ESOL	<u>(1.3915)</u>	.0000

50. [Ref. 167173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	5.3051	
130 ESOL	<u>(5.3051)</u>	.0000

Findings

Robert C. Markham Elementary School (#1671) (Continued)

51. [Ref. 167177/78] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Elementary Education but taught Intensive Reading Intervention (Tier 3) courses that required certification in Reading. In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 167177</u>		
102 Basic 4-8	.3080	
130 ESOL	<u>(.3080)</u>	.0000
<u>Ref. 167178</u>		
102 Basic 4-8	.0800	
130 ESOL	<u>(.0800)</u>	.0000
		<u>.0000</u>

Coconut Creek High School (#1681)

52. [Ref. 168101] *ELL Student Plans* for 25 students were not available at the time of our examination and could not be subsequently located. In addition, 1 of the students was not in attendance during the February 2024 reporting survey period. We also noted that an ELL Committee was not convened within 30 days prior to 4 students' DEUSS anniversary dates to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS, that the English language proficiency of 1 of these students was not assessed, and that the ELL Committee meeting form for 1 student was not signed. Lastly, the parents of 2 students were not notified of the students' ESOL placement. We propose the following adjustment:

103 Basic 9-12	14.2083	
130 ESOL	<u>(14.5083)</u>	(.3000)

53. [Ref. 168102] Seven students (two students in our Basic test, one student in our Basic with ESE Services test, and four students in our ESE Support Levels 4 and 5 test) were not in attendance at least one day of the 11-day reporting survey period. We also noted that one of these students was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

103 Basic 9-12	(.5250)	
113 Grades 9-12 with ESE Services	.2702	
130 ESOL	(.3750)	
254 ESE Support Level 4	(2.1202)	
255 ESE Support Level 5	(.7700)	
300 Career Education 9-12	<u>(.2750)</u>	(3.7950)

Findings

Coconut Creek High School (#1681) (Continued)

54. [Ref. 168170/71] Two teachers taught English (Ref. 168171) and basic subject area (Ref. 168170) courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 168170</u>		
103 Basic 9-12	2.1921	
130 ESOL	<u>(2.1921)</u>	
<u>Ref. 168171</u>		
103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	.0000

55. [Ref. 168172] 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 courses that required certification in Chemistry. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.3622	
130 ESOL	<u>(1.3622)</u>	.0000

56. [Ref. 168173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held an exchange teacher certificate with the subject field of Special Education but taught courses that required certification in English and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000
		<u>(4.0950)</u>

Deerfield Beach High School (#1711)

57. [Ref. 171101] *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency for one of these 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:

103 Basic 9-12	4.2846	
130 ESOL	<u>(4.2846)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Deerfield Beach High School (#1711) (Continued)

58. [Ref. 171102] We noted the IEP and *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located (one student) or the student was not reported in accordance with their *Matrix of Services* form (one student). We propose the following adjustment:

103 Basic 9-12	.5002	
254 ESE Support Level 4	.4998	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

59. [Ref. 171170] One teacher taught a Reading course that included ELL students but was not approved by the School Board to teach these students out of field in Reading or ESOL. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.6443	
130 ESOL	<u>(2.6443)</u>	.0000

60. [Ref. 171171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Math (Math C) but taught courses that required certification in Math 6-12 (Math 1). In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.1318	
130 ESOL	<u>(2.1318)</u>	.0000
		<u>.0000</u>

Boyd H. Anderson High School (#1741)

61. [Ref. 174102] An ELL Committee was not convened for one ELL student within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.8572	
130 ESOL	<u>(.8572)</u>	.0000

Findings

Boyd H. Anderson High School (#1741) (Continued)

62. [Ref. 174103] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.5003	
254 ESE Support Level 4	<u>(2.5003)</u>	.0000

63. [Ref. 174170] 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 courses that required certification in Chemistry. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4998	
130 ESOL	<u>(.4998)</u>	.0000

64. [Ref. 174171] One teacher taught a basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.4088	
130 ESOL	<u>(1.4088)</u>	.0000

65. [Ref. 174174/75] Our testing of teacher qualifications disclosed that two 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 an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the
(*Finding Continues on Next Page*)

Findings

Boyd H. Anderson High School (#1741) (Continued)

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

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

<u>Ref. 174174</u>		
103 Basic 9-12	2.9941	
130 ESOL	<u>(2.9941)</u>	.0000
<u>Ref. 174175</u>		
103 Basic 9-12	2.1271	
130 ESOL	<u>(2.1271)</u>	.0000
		<u>.0000</u>

Mirror Lake Elementary School (#1841)

66. [Ref. 184101] *ELL Student Plans* for 13 students were not available at the time of our examination and could not be subsequently located. In addition, the parents of 2 students were not notified of the students' ESOL placement until October 16, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	4.1849	
102 Basic 4-8	1.6736	
130 ESOL	<u>(5.8585)</u>	.0000

67. [Ref. 184102] Six 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	1.0000	
254 ESE Support Level 4	1.9994	
255 ESE Support Level 5	<u>(2.9994)</u>	.0000

68. [Ref. 184171] One teacher taught Reading, Language Arts, and basic subject area courses that included ELL students but had earned none of the 120 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.0470	
130 ESOL	<u>(2.0470)</u>	.0000

Findings

Mirror Lake Elementary School (#1841) (Continued)

69. [Ref. 184173] One teacher taught Language Arts to a class that included an ELL student but was not approved by the School Board to teach this student out of field in ESOL. In addition, the teacher, who also taught basic subject area classes that included ELL students, had earned none of the 300 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8095	
130 ESOL	<u>(.8095)</u>	<u>.0000</u>
		<u>.0000</u>

Park Ridge Elementary School (#1951)

70. [Ref. 195102] *ELL Student Plans* for two students were not developed until October 16, 2023, which was after the October 2023 reporting survey period. We also noted one student’s parents were not notified of the student’s ESOL placement until after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.7212	
130 ESOL	<u>(.7212)</u>	<u>.0000</u>

71. [Ref. 195170] One teacher was approved to teach Elementary Education out of field in a prior year but had earned none of the 6 hours of college credit toward certification in Elementary Education required by SBE Rule 6A-1.0503, FAC. 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	5.4238	
130 ESOL	<u>(5.4238)</u>	<u>.0000</u>

72. [Ref. 195172/73] Two teachers taught Language Arts courses that included ELL students but were not approved by the School Board to teach these students out of field in ESOL. In addition, one of the teachers (Ref. 195173), who also taught basic subject area courses that included ELL students, had earned none of the 240 or 60 in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 195172</u>		
101 Basic K-3	2.4752	
130 ESOL	<u>(2.4752)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Park Ridge Elementary School (#1951) (Continued)

Ref. 195173

101 Basic K-3	3.5196	
130 ESOL	<u>(3.5196)</u>	.0000

73. [Ref. 195174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held an exchange teacher certificate with the subject field of Math but taught courses that required certification in Elementary Education and ESOL. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	2.6930	
130 ESOL	<u>(2.6930)</u>	.0000
		<u>.0000</u>

Pasadena Lakes Elementary School (#2071)

74. [Ref. 207102] *ELL Student Plans* for five ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.6936	
102 Basic 4-8	.7696	
130 ESOL	<u>(3.4632)</u>	.0000

75. [Ref. 207170/73] Two teachers taught Language Arts classes that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 207170</u>		
102 Basic 4-8	3.9236	
130 ESOL	<u>(3.9236)</u>	.0000

<u>Ref. 207173</u>		
102 Basic 4-8	1.4959	
130 ESOL	<u>(1.4959)</u>	.0000

76. [Ref. 207171] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. We propose the following adjustment:

101 Basic K-3	1.8468	
130 ESOL	<u>(1.8468)</u>	.0000

Findings

Pasadena Lakes Elementary School (#2071) (Continued)

77. [Ref. 207172] One teacher was not properly certified and was not approved by the School Board to teach Elementary Education out of field until January 23, 2024, which was after the October 2023 reporting survey period. The teacher was certified in ESE but taught courses that required certification in Elementary Education. We propose the following adjustment:

101 Basic K-3	1.9457	
102 Basic 4-8	1.3070	
254 ESE Support Level 4	<u>(3.2527)</u>	<u>.0000</u>
		<u>.0000</u>

Western High School (#2831)

78. [Ref. 283103] Seven ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	5.4998	
254 ESE Support Level 4	<u>(6.4998)</u>	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>

79. [Ref. 283104] The *Matrix of Services* form for one ESE student 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>

80. [Ref. 283105] During the course of our examination, school management indicated that previous staff members had not always properly completed Idea Oral Language Proficiency tests (IPT) during the testing process either by not filling in the answers provided by students or by not evaluating the students' responses and calculating a final score. We were provided the names of 17 ELL students (none in our test) and reviewed the IPT assessments for each of these students. We identified 15 of the 17 students for whom the assessment was not properly completed; consequently, we were unable to determine the students' English language proficiency level based on this testing instrument. We did note that 12 of the 15 students with improperly completed IPT assessments had also been properly assessed with alternative testing instruments; therefore, we present this disclosure finding with no proposed adjustment for these 12 students.

(Finding Continues on Next Page)

Findings

Western High School (#2831) (Continued)

For the 3 students who were not alternatively assessed, we noted that the students' English proficiency was not assessed within 30 school days prior to the students' DEUSS anniversary dates to support the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, 1 of the students scored proficient on the English language assessment. We propose the following adjustment for the 4 students:

103 Basic 9-12	1.7517	
130 ESOL	<u>(1.7517)</u>	.0000

81. [Ref. 283170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.8337	
130 ESOL	<u>(.8337)</u>	.0000

82. [Ref. 283171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held a District-issued certificate in Horticulture but taught courses that required certification in Agriculture. We propose the following adjustment:

103 Basic 9-12	33.7825	
254 ESE Support Level 4	(.1428)	
300 Career Education 9-12	<u>(33.6397)</u>	.0000

83. [Ref. 283172] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.7272	
130 ESOL	<u>(2.7272)</u>	.0000
		<u>.0000</u>

Quiet Waters Elementary School (#3121)

84. [Ref. 312101] *ELL Student Plans* for 24 students were not available at the time of our examination and could not be subsequently located. In addition, the parents of 1 student were not notified of the student's ESOL placement until October 18, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Quiet Waters Elementary School (#3121) (Continued)

101 Basic K-3	14.9625	
102 Basic 4-8	5.1300	
130 ESOL	<u>(20.0925)</u>	.0000

85. [Ref. 312102] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

86. [Ref. 312170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the 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 provided direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	4.5023	
130 ESOL	<u>(4.5023)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Indian Ridge Middle School (#3471)

87. [Ref. 347101] *ELL Student Plans* for 21 students were either not available at the time of our examination and could not be subsequently located (9 students) or were not completed until after the October 2023 reporting survey period (12 students). We also noted that for 1 student, who was assessed English language proficient on both the ACCESS for ELLs (Assessing Comprehension and Communication in English State-to-State for English Language Learners) and FAST in Reading assessments, an ELL Committee was not convened by October 1 to consider the students' continued ESOL placement beyond 3 years from the student's DEUSS, and was not exited from the ESOL Program until March 16, 2024, which was after the reporting survey periods. In addition, the parents of 1 student were not notified of the student's ESOL placement until January 31, 2024, which was after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	10.7457	
130 ESOL	<u>(10.7457)</u>	.0000

88. [Ref. 347170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught courses that required certification in English, Reading, and ESOL. 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	17.4858	
130 ESOL	<u>(17.4858)</u>	.0000

89. [Ref. 347171] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.5046	
130 ESOL	<u>(1.5046)</u>	<u>.0000</u>
		<u>.0000</u>

Tradewinds Elementary School (#3481)

90. [Ref. 348104] Two ESE students were not in membership and attendance during the October 2023 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.7939)</u>	(.7939)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tradewinds Elementary School (#3481) (Continued)

91. [Ref. 348105] The *ELL Student Plan* for one student was not developed until December 15, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4184	
130 ESOL	<u>(.4184)</u>	.0000

92. [Ref. 348106] 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

93. [Ref. 348170/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One of the teachers (Ref. 348170) was certified in ESE and the other teacher (Ref. 348172) held an Exchange teacher certificate with the subject field of Special Education, but both teachers taught courses that required certification in Elementary Education. In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 348170</u>		
101 Basic K-3	1.1351	
254 ESE Support Level 4	<u>(1.1351)</u>	.0000

<u>Ref. 348172</u>		
101 Basic K-3	.0909	
102 Basic 4-8	1.5374	
254 ESE Support Level 4	<u>(1.6283)</u>	.0000

94. [Ref. 348171] One teacher taught Language Arts to a class that included ELL students but was not approved by the School Board to teach these students out of field in ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.3837	
130 ESOL	<u>(3.3837)</u>	.0000

(.7939)

Lakeside Elementary School (#3591)

95. [Ref. 359102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Lakeside Elementary School (#3591)</u> (Continued)		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
96. [Ref. 359103/04] The IEPs for four ESE students (one in our Basic with ESE Services test and three in our ESE Support Levels 4 and 5 test) were not available at the time of our examination and could not be subsequently located. We propose the following adjustments:		
<u>Ref. 359103</u>		
101 Basic K-3	1.4999	
254 ESE Support Level 4	<u>(1.4999)</u>	.0000
<u>Ref. 359104</u>		
101 Basic K-3	.4999	
111 Grades K-3 with ESE Services	<u>(.4999)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Cypress Bay High School (#3623)</u>		
97. [Ref. 362303] The EP for one ESE student was not signed by the student’s parents, and documentation was not provided to support that the parents were invited to the EP meeting. We propose the following adjustment:		
103 Basic 9-12	.3000	
113 Grades 9-12 with ESE Services	<u>(.3000)</u>	.0000
98. [Ref. 362305] The <i>ELL Student Plan</i> for one student was not developed and the student’s parents were not notified of the student’s ESOL placement until October 18, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:		
103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000
99. [Ref. 362306] The FTE for one ESE student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound Program. The student was provided both on-campus instruction and homebound instruction; however, the on-campus portion of the student’s schedule should have been reported in ESE Support level 4. We propose the following adjustment:		
254 ESE Support Level 4	.9640	
255 ESE Support Level 5	<u>(.9640)</u>	.0000

Findings

Cypress Bay High School (#3623) (Continued)

100. [Ref. 362307] One student was incorrectly reported in the ESOL Program. The student tested English language proficient on the initial placement assessment administered on January 9, 2023, as well as the FAST in Reading Assessment administered on May 1, 2023, and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

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

101. [Ref. 362370] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

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

Gator Run Elementary School (#3642)

102. [Ref. 364270/72] Two teachers taught Language Arts to classes that included ELL students but were not approved by the School Board to teach these students out of field in ESOL. In addition, the students’ parents were not notified of the teacher’s out-of-field status (Ref. 364270) or were not notified until October 17, 2023, (Ref. 364272) which was after the October 2023 reporting survey period. We propose the following adjustments:

<u>Ref. 364270</u>		
101 Basic K-3	2.9523	
130 ESOL	<u>(2.9523)</u>	.0000

<u>Ref. 364272</u>		
101 Basic K-3	3.4065	
130 ESOL	<u>(3.4065)</u>	.0000

103. [Ref. 364271/73] The parents of students taught by two out-of-field teachers were not notified of the teachers’ out-of-field status in Elementary Education (Ref. 364273) and ESOL (Ref. 364271/73) until October 17, 2023, which was after the October 2023 reporting survey period. We propose the following adjustments:

<u>Ref. 364271</u>		
101 Basic K-3	.9084	
130 ESOL	<u>(.9084)</u>	.0000

<u>Findings</u>		<u>Proposed Net Adjustments (Unweighted FTE)</u>
<u>Gator Run Elementary School (#3642) (Continued)</u>		
<u>Ref. 364273</u>		
102 Basic 4-8	2.4522	
130 ESOL	<u>(2.4522)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Avant Garde Academy K-5 Broward (#5015) Charter School</u>		
104. [Ref. 501502] An ELL Committee for one student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:		
101 Basic K-3	.3570	
130 ESOL	<u>(.3570)</u>	<u>.0000</u>
105. [Ref. 501503] The <i>ELL Student Plan</i> for one student was not developed until December 15, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.3450	
130 ESOL	<u>(.3450)</u>	<u>.0000</u>
106. [Ref. 501504] One ELL student was not in attendance during the October 2023 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:		
101 Basic K-3	(.1430)	
130 ESOL	<u>(.3570)</u>	<u>(.5000)</u>
107. [Ref. 501570/72/74/75] Four teachers taught Language Arts, Reading, and basic subject area courses that included ELL students but had earned none of the required 240 (Ref. 501575) or 60 (Ref. 501570/72/74) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:		
<u>Ref. 501570</u>		
102 Basic 4-8	7.4476	
130 ESOL	<u>(7.4476)</u>	<u>.0000</u>
<u>Ref. 501572</u>		
102 Basic 4-8	5.5157	
130 ESOL	<u>(5.5157)</u>	<u>.0000</u>
<u>Ref. 510574</u>		
102 Basic 4-8	3.9201	
130 ESOL	<u>(3.9201)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Avant Garde Academy K-5 Broward (#5015) Charter School (Continued)

<u>Ref. 501575</u>		
102 Basic 4-8	3.8538	
130 ESOL	<u>(3.8538)</u>	.0000

108. [Ref. 501571/73] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in Elementary Education (Ref. 501571) and ESOL (Ref. 501571/73). In addition, one teacher (Ref. 501573) had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 501571</u>		
101 Basic K-3	7.3791	
130 ESOL	<u>(7.3791)</u>	.0000

<u>Ref. 501573</u>		
101 Basic K-3	5.5845	
130 ESOL	<u>(5.5845)</u>	.0000

109. [Ref. 501576] 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 Social Science 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:

101 Basic K-3	4.0999	
130 ESOL	<u>(4.0999)</u>	<u>.0000</u>
		<u>(.5000)</u>

Academic Solutions High School (#5028) Charter School

110. [Ref. 502801] The attendance for five students (two in our Basic test, one in our Basic with ESE Services test, and two in our ESOL test) could not be verified. Specifically, three students were not in attendance during the applicable reporting survey period, and the attendance records for two students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	(1.4000)	
113 Grades 9-12 with ESE Services	(.4773)	
130 ESOL	(1.3000)	
300 Career Education 9-12	<u>(.3000)</u>	(3.4773)

Findings

Academic Solutions High School (#5028) Charter School (Continued)

111. [Ref. 502802] *ELL Student Plans* for two students were not developed until February 13, 2024, and April 8, 2024, which was after the February 2024 reporting survey period. We also noted that an *ELL Committee* form was not signed documenting consideration of one of the student’s continued ESOL placement beyond 3 years from the student’s DEUSS, and the parents of the other student were not timely notified of their child’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5892	
130 ESOL	<u>(.5892)</u>	.0000

112. [Ref. 502870/72] Two teachers taught Intensive Reading to classes that included ELL students but were not approved by the Charter School Board to teach these students out of field in ESOL. We also noted that the students’ parents were not notified of the teachers’ out-of-field status. In addition, the teachers earned none of the 300 (Ref. 502870) or 180 (Ref. 502872) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 502870</u>		
103 Basic 9-12	7.3619	
130 ESOL	<u>(7.3619)</u>	.0000

<u>Ref. 502872</u>		
103 Basic 9-12	5.2691	
130 ESOL	<u>(5.2691)</u>	.0000

113. [Ref. 502871] One teacher taught a basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.9000	
130 ESOL	<u>(1.9000)</u>	.0000

(3.4773)

Imagine Charter School at Weston (#5111)

114. [Ref. 511101] One student was exited from the ESOL Program prior to the October 2023 reporting survey period and should not have been reported in ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Imagine Charter School at Weston (#5111) (Continued)

102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	.0000

115. [Ref. 511102] 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	.4252	
130 ESOL	<u>(.4252)</u>	.0000

116. [Ref. 511170] One teacher taught Language Arts and basic subject area classes that included ELL students but had earned none of the 300 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.8338	
130 ESOL	<u>(.8338)</u>	.0000

117. [Ref. 511171/77] The parents of students taught by two out-of-field teachers were not notified of the teachers’ out-of-field status in Elementary Education (Ref. 511171) or ESOL (Ref 511177). In addition, the teachers had earned none of the 240 (Ref. 511171) or 60 (Ref. 511177) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 511171</u>		
101 Basic K-3	7.0873	
130 ESOL	<u>(7.0873)</u>	.0000

<u>Ref. 511177</u>		
101 Basic K-3	8.7549	
130 ESOL	<u>(8.7549)</u>	.0000

118. [Ref. 511172/74] Two teachers taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 511172</u>		
102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Imagine Charter School at Weston (#5111) (Continued)

<u>Ref. 511174</u>		
102 Basic 4-8	1.1875	
130 ESOL	<u>(1.1875)</u>	.0000

119. [Ref. 511173/75/78] Three teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 511173</u>		
102 Basic 4-8	1.6672	
130 ESOL	<u>(1.6672)</u>	.0000

<u>Ref. 511175</u>		
102 Basic 4-8	.6200	
130 ESOL	<u>(.6200)</u>	.0000

<u>Ref. 511178</u>		
102 Basic 4-8	.3700	
130 ESOL	<u>(.3700)</u>	.0000

120. [Ref. 511176] 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 Elementary Education but taught a course that required certification in Math. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1200	
130 ESOL	<u>(.1200)</u>	<u>.0000</u>
		<u>.0000</u>

City of Pembroke Pines Charter High School (#5121)

121. [Ref. 512170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students.

(Finding Continues on Next Page)

Findings

City of Pembroke Pines Charter High School (#5121) (Continued)

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 student was already cited in Finding 122 (Ref. 512101) we present this disclosure finding with no proposed adjustment.

.0000

122. [Ref. 512101] Two students were incorrectly reported in ESE Support Levels 4 and 5. The *Matrix of Services* form for one of the students in Grade 10 incorrectly included 13 special considerations points for PK students enrolled in the Hospital and Homebound program. The other student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	(.4999)	
255 ESE Support Level 5	<u>(.5002)</u>	.0000

123. [Ref. 512171] 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 Art but taught a course that required certification in Computer Science. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	3.0712	
300 Career Education 9-12	<u>(3.0712)</u>	.0000
		<u>.0000</u>

Findings

Somerset Academy Middle School (#5151) Charter School

124. [Ref. 515170/71] Two teachers taught Middle/Junior Language Arts to classes that included ELL students but had not earned the required in-service training points in ESOL strategies (only 240 of the 300 [Ref. 515170] and none of the 120 [Ref. 515171]) required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 515170</u>		
102 Basic 4-8	1.9224	
130 ESOL	<u>(1.9224)</u>	.0000
<u>Ref. 515171</u>		
102 Basic 4-8	.6667	
130 ESOL	<u>(.6667)</u>	.0000

125. [Ref. 515172/74] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. One teacher (Ref. 515172) was certified in Elementary Education, and one teacher (Ref. 515174) was certified in Biology, but both teachers taught courses that required certification in General Science. In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 515172</u>		
102 Basic 4-8	.8458	
130 ESOL	<u>(.8458)</u>	.0000
<u>Ref. 515174</u>		
102 Basic 4-8	.3460	
130 ESOL	<u>(.3460)</u>	.0000

126. [Ref. 515175/76/78] Three teachers taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 515175</u>		
102 Basic 4-8	.9598	
130 ESOL	<u>(.9598)</u>	.0000
<u>Ref. 515176</u>		
102 Basic 4-8	.7920	
130 ESOL	<u>(.7920)</u>	.0000
<u>Ref. 515178</u>		
102 Basic 4-8	.1384	
130 ESOL	<u>(.1384)</u>	.0000

Findings

Somerset Academy Middle School (#5151) Charter School (Continued)

127. [Ref. 515177] 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 English but taught Intensive Reading Intervention (Tier 3) courses that included ELL students, requiring certification in Reading and ESOL. 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	1.7031	
130 ESOL	<u>(1.7031)</u>	<u>.0000</u>
		<u>.0000</u>

Somerset Academy Elementary South Campus (#5263) Charter School

128. [Ref. 526370] One teacher taught Language Arts and basic subject area courses that included ELL students but was not approved by the Charter School Board to teach these students out of field in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status. In addition, the teacher had earned none of the 120 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3836	
130 ESOL	<u>(.3836)</u>	<u>.0000</u>

129. [Ref. 526371] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.7921	
130 ESOL	<u>(.7921)</u>	<u>.0000</u>
		<u>.0000</u>

Somerset Arts Conservatory (#5396) Charter School

130. [Ref. 539670/73] Two teachers taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 539670</u>		
103 Basic 9-12	.0692	
130 ESOL	<u>(.0692)</u>	<u>.0000</u>

Findings

Somerset Arts Conservatory (#5396) Charter School (Continued)

<u>Ref. 539673</u>		
103 Basic 9-12	.0692	
130 ESOL	<u>(.0692)</u>	.0000

131. [Ref. 539671] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.9398	
300 Career Education 9-12	<u>(.9398)</u>	.0000

132. [Ref. 539672] One teacher taught Creative Writing to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1384	
130 ESOL	<u>(.1384)</u>	.0000

133. [Ref. 539674] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to assist a teacher (i.e., in a limited role) but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Somerset Arts Conservatory (#5396) Charter School (Continued)

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

103 Basic 9-12	.0692	
130 ESOL	<u>(.0692)</u>	<u>.0000</u>
		<u>.0000</u>

Somerset Academy Elementary (Miramar Campus) (#5405) Charter School

134. [Ref. 540502/03] The English language proficiency of two ELL students was not assessed and an ELL Committee was not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. We also noted the *ELL Student Plan* for one student (Ref. 540502) was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

<u>Ref. 540502</u>		
102 Basic 4-8	.8504	
130 ESOL	<u>(.8504)</u>	.0000
 <u>Ref. 540503</u>		
102 Basic 4-8	.4252	
130 ESOL	<u>(.4252)</u>	.0000

135. [Ref. 540570] One teacher taught Reading to classes that included ELL students but was not approved by the Charter School Board to teach these students out of field in ESOL. In addition, the teacher had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.5336	
130 ESOL	<u>(.5336)</u>	.0000

136. [Ref. 540571] One teacher taught Language Arts and basic subject area courses that included ELL students but had earned none of the 180 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	7.6536	
130 ESOL	<u>(7.6536)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Somerset Academy Elementary (Miramar Campus) (#5405) Charter School (Continued)

137. [Ref. 540572] One teacher taught basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102	Basic 4-8	.8670	
130	ESOL	<u>(.8670)</u>	<u>.0000</u>
			<u>.0000</u>

Baudhuin Oral School-Nova University (#5521) School

138. [Ref. 552101] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment.

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

Broward Virtual Franchise (#7004)

139. [Ref. 700401] A portion of the course schedule for one student in our Basic test was incorrectly reported in Basic 9-12. School records evidenced that a valid IEP supported the student’s placement in an ESE Program; consequently, 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	(.0834)	
113	Grades 9-12 with ESE Services	<u>.0834</u>	<u>.0000</u>

140. [Ref. 700402] The FTE for one virtual education student in our Basic test was incorrectly reported. The *FTE General Instructions 2023-24* provide that virtual education courses not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180-day school year. The courses were only reported during the June 2024 reporting survey period based on the student’s successful completion of the courses on June 18 and June 24, 2024; however, since the courses were not completed prior to the end of the District’s 180-day school year on June 10, 2024, the courses were ineligible to be reported for FEFP funding for the 2023-24 school year. We propose the following adjustment:

103	Basic 9-12	<u>(.1428)</u>	<u>(.1428)</u>
			<u>(.1428)</u>

Proposed Net Adjustment

(11.7609)

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Broward County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) human error (Findings 2, 3, 5, 21, 30, 42, 45, 53, 58, 62, 67, 78, 84, 85, 92, 98, 114, and 115); (2) system error (Findings 2, 3, 4, 20, 26, 31, 37, 39, 43, 48, 52, 57, 61, 66, 70, 74, 87, 91, 97, 104, 105, and 106); (3) data entry error or an oversight (Findings 4, 7, 8, 9, 16, 40, 44, 95, 96, 99, 122, 134, 138, 139, and 140); (4) inadequate procedures (Findings 2, 22, 79, 80, 90, and 111); (5) lack of training (Findings 2, 3, 4, and 110); (6) programmatic issues or system lapses (Findings 6, 10, 11, 12, 13, 15, 18, 23, 27, 28, 33, 34, 35, 36, 41, 49, 50, 51, 55, 56, 59, 60, 63, 69, 71, 72, 73, 76, 77, 88, 93, 94, 100, 102, 103, 108, 109, 112, 117, 120, 123, 125, 127, 128, and 135); (7) lack of access to out-of-district records (Findings 17, 24, 29, 47, 54, 64, 68, 75, 83, 89, 101, 107, 113, 116, 118, 124, 126, 130, 132, 136, and 137); (8) shortage of teachers (Findings 14, 19, 46, 65, 86, 121, and 133); and (9) procedure lapses (Findings 1, 25, 32, 38, 81, 82, 119, 129, and 131).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) *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; (2) the English language proficiency of students being considered for placement or continuation of their ESOL placement beyond 3 years from their accurately recorded DEUSS dates 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; (3) ELL student files contain proper documentation to support that parents are timely notified of their children's ESOL placement; (4) an ELL committee meets to determine the need for continued services for students assessed English language proficient; (5) 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; (6) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (7) students' EPs and IEPs are timely prepared, document the services to be provided and the participation of all required participants, including evidence that the students' parents were invited to participate; (8) 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; (9) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (10) 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*; (11) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods; (12) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and

dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (13) 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; (14) 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; (15) 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 timeline; and (16) Board Policy and the District form detailing this policy is specific and complete as it relates to teachers who are designated alternately in-field under Subject Area Expertise, and supporting documentation is properly completed and related to the assignment of the teacher and the subject that is being taught and the reasons for this designation.

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 2023-24

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 2023-24

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 2023-24

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 Broward 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 Broward 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 Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 235 schools other than charter schools, 87 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$913.9 million was provided through the FEFP to the District for the District-reported 271,572.99 unweighted FTE as recalibrated, which included 49,722.82 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the 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 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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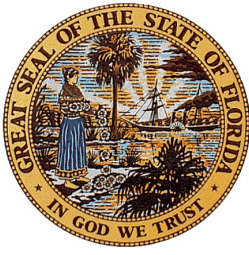
Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2024. Our testing process was designed 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>Finding(s)</u>
Districtwide – Subject Area Expertise Designation	1
Districtwide – Principals' Certification of Attendance Records	2
Districtwide – Retention of Substitute Attendance Records	3
Districtwide – Reporting of Bell Schedules	4
1. Pompano Beach Middle School	5 and 6
2. Gulfstream Academy of Hallandale Beach	7 through 12
3. West Hollywood Elementary School	13 and 14
4. Pompano Beach High School	15
5. McArthur High School	16 through 19
6. Dillard High 6-12	20 through 25
7. Olsen Middle School	26 through 29
8. Tedder Elementary School	30 through 34
9. Meadowbrook Elementary School	35 and 36

10. New River Middle School	37 and 38
11. Stephen Foster Elementary School	39 through 41
12. Peters Elementary School	42 through 47
13. Robert C. Markham Elementary School	48 through 51
14. Coconut Creek High School	52 through 56
15. Deerfield Beach High School	57 through 60
16. Boyd H. Anderson High School	61 through 65
17. Mirror Lake Elementary School	66 through 69
18. Park Ridge Elementary School	70 through 73
19. Pasadena Lakes Elementary School	74 through 77
20. Western High School	78 through 83
21. Quiet Waters Elementary School	84 through 86
22. Indian Ridge Middle School	87 through 89
23. Tradewinds Elementary School	90 through 94
24. Lakeside Elementary School	95 and 96
25. Cypress Bay High School	97 through 101
26. Gator Run Elementary School	102 and 103
27. Avant Garde Academy K-5 Broward*	104 through 109
28. Academic Solutions High School*	110 through 113
29. Imagine Charter School at Weston*	114 through 120
30. City of Pembroke Pines Charter High School*	121 through 123
31. Somerset Academy Middle School*	124 through 127
32. Somerset Academy Elementary South Campus*	128 and 129
33. Somerset Arts Conservatory*	130 through 133
34. Somerset Academy Elementary (Miramar Campus)*	134 through 137
35. Baudhuin Oral School-Nova University	138
36. Broward Virtual Franchise	139 and 140

* Charter School

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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Broward 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, 2024. 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 2023-24 (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 Broward County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. 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.

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

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
April 16, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Broward 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, 2024. (See NOTE B.) The population of vehicles (2,421) 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 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (121,608) 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	35
Hazardous Walking	1,701
IDEA – PK through Grade 12, Weighted	4,951
All Other FEFP Eligible Students	<u>114,921</u>
Total	<u>121,608</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 overstated.	(4)	-	-
Our tests included 639 of the 121,608 students reported as being transported by the District.	-	48	(15)
In conjunction with our general tests of student transportation, we identified certain issues related to 50 additional students.	-	<u>50</u>	<u>(34)</u>
Totals	<u>(4)</u>	<u>98</u>	<u>(49)</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

Broward 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 2023-24 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2023 reporting survey periods and the February and June 2024 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 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 59,058 students were reported for an incorrect number of DIT (128 in the July 2023 reporting survey period and 58,930 in the October 2023 reporting survey period). In the July 2023 period, the students were reported for 4, 12, and 18 DIT rather than 15 DIT in accordance with the District's summer ESY instructional calendar. In the October 2023 period, 1 day of instruction was missed due to inclement weather and the students should have been reported for 89 DIT rather than 90 DIT. We propose the following adjustments:

July 2023 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted	(62)
All Other FEFP Eligible Students	(60)

15 Days in Term

IDEA - PK through Grade 12, Weighted	68
All Other FEFP Eligible Students	60

**Students
Transported
Proposed Net
Adjustments**

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
October 2023 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(12)	
Hazardous Walking	(823)	
IDEA - PK through Grade 12, Weighted	(1,708)	
All Other FEFP Eligible Students	(56,387)	
<u>89 Days in Term</u>		
Teenage Parents and Infants	12	
Hazardous Walking	823	
IDEA - PK through Grade 12, Weighted	1,708	
All Other FEFP Eligible Students	<u>56,387</u>	0

2. [Ref. 52] Three students (one student in our test) were not enrolled in a District school during the October 2023 reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:

October 2023 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	(3)	(3)

3. [Ref. 53] Our general tests disclosed that 22 students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for elementary school students in grades K-6; however, the students were in grades 7 and 8. We noted that 16 of the students lived 2 miles or more from their assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining 6 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

February 2024 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(22)	
All Other FEFP Eligible Students	<u>16</u>	(6)

4. [Ref. 54] Our general tests disclosed that the number of buses in operation was overstated by four buses (two during the July 2023 reporting survey period and *(Finding Continues on Next Page)*)

Findings

two during the June 2024 reporting survey period). Specifically, the bus driver reports for these buses were not available at the time of our examination and could not be subsequently located. Consequently, the ridership of 16 students reported on these buses was not supported. We propose the following adjustments:

July 2023 Survey

Number of Buses in Operation (2)

15 Days in Term

IDEA - PK through Grade 12, Weighted (8)

All Other FEFP Eligible Students (8) (16)

June 2024 Survey

Number of Buses in Operation (2)

(4)

5. [Ref. 55] Our general tests disclosed that seven students (one student in our test) were either not marked as riding the bus (one student) or were not listed on the bus driver report (six students) during the applicable reporting survey periods. We propose the following adjustments:

October 2023 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (3)

February 2024 Survey

90 Days in Term

All Other FEFP Eligible Students (1)

June 2024 Survey

4 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1) (7)

6. [Ref. 56] Our general tests of student ridership disclosed that two students were incorrectly reported in the July 2023 (one student) and June 2024 (one student) reporting survey periods. Transportation records did not evidence that the students were enrolled in an ESY Program or in a nonresidential DJJ Program. We propose the following adjustments:

July 2023 Survey

15 Days in Term

All Other FEFP Eligible Students (1)

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2024 Survey

4 Days in Term

All Other FEFP Eligible Students	(1)	(2)
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7. [Ref. 57] Eight students (seven in our test) were incorrectly reported in the July 2023 or June 2024 reporting survey periods. The students' IEPs did not indicate the need for ESY services; consequently, the students were not eligible for summer transportation funding. We propose the following adjustments:

July 2023 Survey

15 Days in Term

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

All Other FEFP Eligible Students	(4)	
----------------------------------	-----	--

June 2024 Survey

4 Days in Term

All Other FEFP Eligible Students	(2)	(8)
----------------------------------	-----	-----

8. [Ref. 58] Seven students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2023 Survey

15 Days in Term

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

February 2024 Survey

90 Days in Term

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

All Other FEFP Eligible Students	2	
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June 2024 Survey

4 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
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All Other FEFP Eligible Students	4	0
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Findings

9. [Ref. 59] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in a residential DJJ Program and did not require transportation services. We propose the following adjustment:

October 2023 Survey

89 Days in Term

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

10. [Ref. 60] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2023 Survey

89 Days in Term

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

11. [Ref. 61] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category during the July 2023 or June 2024 reporting survey periods. The students were IDEA students identified as students with Specific Learning Disabilities, Language Impairment, and Speech Impairment; however, the students' IEPs did not indicate a requirement for State transportation services. The *FTE General Instructions 2023-24*, provides that K-12 students identified with Specific Learning Disabilities, Speech Impairment or Language Impairment who live fewer than 2 miles from their assigned schools are eligible for transportation services only if transportation services are required by the student's IEP. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2023 Survey

15 Days in Term

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

June 2024 Survey

4 Days in Term

All Other FEFP Eligible Students	(1)	(4)
----------------------------------	-----	-----

12. [Ref. 62] Twenty-six students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2023 Survey		
<u>89 Days in Term</u>		
Hazardous Walking	(9)	
All Other FEFP Eligible Students	9	
February 2024 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(17)	
All Other FEFP Eligible Students	<u>17</u>	<u>0</u>
Proposed Net Adjustment		<u>(49)</u>

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Broward County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) data entry error (Finding 1); (2) system error (Findings 2, 9, 10, and 12); (3) an oversight (Findings 3, 5, and 8); (4) water damage (Finding 4); (5) incorrect coding (Findings 6 and 7); and (6) lack of proper procedure (Finding 11).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT and buses in operation are accurately reported; (2) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) only Elementary school students whose walking route from home to school crosses a properly designated hazardous walking location are reported in the Hazardous Walking ridership category; (4) all bus driver reports documenting student ridership during the reporting survey periods are retained and ridership is accurately reported to the DOE for funding purposes; (5) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (6) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; (7) students enrolled in a residential DJJ program are not reported for State transportation funding; (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (9) students receiving Specific Learning Disability, Speech Impaired, or Language Impaired services should not be reported for State transportation funding unless a specific need for transportation services is authorized in the student's IEP; and (10) only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location are reported in the Hazardous Walking ridership category;

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

FTE General Instructions 2023-24 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Broward 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 Broward County

For the fiscal year ended June 30, 2024, the District received \$34.1 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>
July 2023	350	1,966	3,843
October 2023	869	58,930	2,221
February 2024	876	58,865	2,320
June 2024	<u>326</u>	<u>1,847</u>	<u>1,637</u>
Totals	<u>2,421</u>	<u>121,608</u>	<u>10,021</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, 2024. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



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The School Board of Broward County, Florida

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 Maura McCarthy Bulman
 Adam Cervera, Esq.
 Debra Hixon
 Nora Rupert
 Rebecca Thompson
 Dr. Allen Zeman

Dr. Howard Hepburn
 Superintendent of Schools

April 16, 2026

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

Attn: Jacqueline Bell

Dear Auditor General Norman,

I acknowledge receipt of your correspondence dated March 17, 2026, and have carefully reviewed the report findings regarding compliance with state requirements related to the classification, assignment, and verification of full-time equivalent (FTE) student enrollment, including teacher certification, as reported under the Florida Education Finance Program (FEFP) for the fiscal year ending June 2024.

We recognize our responsibility to comply with state requirements governing the classification, assignment, and verification of FTE student enrollment, including teacher certification and student transportation, as reported under the FEFP. All relevant matters were reflected in the FTE student enrollment and student transportation data submitted to the Florida Department of Education.

Our responses to the recommendations, along with the corresponding corrective action plans, are provided below.

FTE Recommendations

Recommendation #1	ELL Students Plans are timely prepared and dated, including the students' complete course schedules, are accurate concerning services or supports to be provided, and retained in readily accessible files.
Findings	5, 8, 20, 30, 48, 57, 66, 74, 84, 87
Corrective Action	The Bilingual/ESOL Department will monitor the Ellevation dashboard monthly and send reminders to schools. Dashboards have been tailored to reflect individual school tasks for all compliance requirements. Ellevation has added a feature where the ELL plan cannot be closed until the "save" button has been submitted.

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 Broward County Public Schools is an Equal Opportunity Employer

Recommendation #2	The English language proficiency of students being considered for placement or continuation of their ESOL placement beyond 3 years from their accurately recorded DEUSS dates 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 after these assessments, and their recommendations are documented in writing and retained;
Findings	31, 52, 80
Corrective Action	The district is adopting the WIDA online assessment which allows the viewing of completion of the assessment. The schools and district will monitor the platform monthly to ensure assessments are completed in a timely manner.

Recommendation #3	ELL student files contain proper documentation to support that parents are timely notified of their children's ESOL placement.
Findings	20, 30, 48, 52, 66, 70, 84, 87, 111
Corrective Action	The Bilingual/ESOL Department will monitor the Ellevation dashboard monthly and send reminders to schools. The dashboard has been tailored to reflect individual school tasks for all compliance requirements. Ellevation has added a feature where parent notices will be required before advancing the next task.

Recommendation #4	An ELL Committee meets to determine the need for continued services for students assessed English language proficient.
Findings	7, 37, 44, 61
Corrective Action	The Bilingual/ESOL Department will monitor the Ellevation dashboard monthly and send reminders to schools. Dashboards have been tailored to reflect individual school tasks for all compliance requirements. Ellevation has added a feature where the ELL committee meeting cannot be completed until all signatures have been entered.

Recommendation #5	ESE students are reported in accordance with the students' Matrix of Services forms that are timely completed, evidence review if application (i.e., are less than 3 years old), when students' IEPs are prepared or reviewed, and are retained in readily accessible files.
Findings	43, 58, 62, 67, 78, 79, 96, 97, 99
Corrective Action	The district implemented a new modern student information system called Focus. Focus includes comprehensive tools that enable records to be reported to the state appropriately, reducing the need to rely on multiple separate applications. The implementation included multiple in-person training sessions for the school's ESE teams. The district reorganized its Data Intelligence department to increase personnel expertise in ESE and state reporting to provide support and oversight to schools.

Recommendation #6	Students are reported in the proper FEFP funding categories for the correct amount of FTE, and documentation is retained to support that reporting.
Findings	9, 16, 26, 40, 42, 85, 92, 95
Corrective Action	The district implemented a new modern student information system called Focus. Focus includes comprehensive tools that enable records to be reported to the state appropriately, reducing the need to rely on multiple separate applications. The implementation included multiple in-person training sessions for the school's ESE teams. The district reorganized its Data Intelligence department to increase personnel expertise in ESE and state reporting to provide support and oversight to schools.

Recommendation #7	Students' EPs and IEPs are timely prepared, documenting the services to be provided, and the participation of all required participants, including evidence that the students' parents were invited to participate.
Findings	43, 58, 62, 67, 78, 79, 96, 97, 99
Corrective Action	The district implemented a new modern student information system called Focus. Focus includes dynamic tools to ensure timelines. The implementation included multiple in-person trainings for ESE teams from the school. The district reorganized their Data Intelligence department to increase personnel expertise in ESE and state reporting to provide support and oversight to the school.

Recommendation #8	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.
Findings	53
Corrective Action	The district implemented a new modern student information system (SIS) called Focus. Focus includes dynamic tools to produce attendance reports. The implementation included multiple in-person training courses for teams from the school that manage attendance processes. The district also reorganized their Data Intelligence department to increase personnel expertise in state reporting to provide support, documentation, and oversight to the school.

Recommendation #9	Student course schedules are reported in accordance with the schools' daily instructional and bell schedules.
Findings	4
Corrective Action	Starting in the 2024-2025 school year, the District began using Focus as its new Student Information System (SIS). Focus is a modern solution allowing for better visibility into the data. The scheduling and reporting functions of Focus make it easier for schools to see when overscheduling students and allows for the district to have better insight into these occurrences, making it easier for the district to support schools that are overreporting. Data Intelligence has taken a more active role in reviewing school schedules and FTE reported data. Since the 2024-25 school year, we have noted a dramatic decline in the total number of CMW reported by all schools districtwide.

Recommendation #10	Attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's <i>Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook</i> .
Findings	2, 3
Corrective Action	The district implemented a new modern student information system called Focus. Focus includes dynamic tools to produce attendance reports. The implementation included multiple in-person training courses for teams from the school that manage attendance processes. The district also reorganized their Data Intelligence department to increase personnel expertise in state reporting to provide support, documentation, and oversight to the school.
Recommendation #11	Principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods.
Findings	2, 3
Corrective Action	During the certification process, a comprehensive Audit Compliance Documentation Manual is provided. During this process Principals are instructed on the appropriate documentation to retain including: 1. School Funding Certification, 2. Teacher Completion Reports, 3. Null FTE Due to Attendance, 4. School Bell Schedule, 5. Check-In/Check-Out Logs, and 6. Substitute Attendance Rosters. Principals must complete an Administrator Certification form to certify all records that have been retained. These certification forms are retained by Data Intelligence.
Recommendation #12	Students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files.
Findings	22
Corrective Action	The OJT program no longer exists in Broward County Public Schools. However, staff and students were reminded of the program requirements so that everyone clearly understood the required processes.
Recommendation #13	Only virtual education courses that are timely completed, including required end-of-course exams, by eligible students (ie., verified Florida residents) are reported for FEFP funding and such completion is supported by readily accessible and accurate documentation.
Findings	140
Corrective Action	In the year 2024-25 following the examination period, the district implemented a new modern student information system (SIS). The new SIS includes dynamic tools to ensure proper identification of virtual courses for funding. Additionally, the implementation included multiple in-person training for scheduling teams from the school to ensure proper reporting of virtual courses during Surveys 2 and 3. The district also reorganized their Data Intelligence department to increase personnel expertise in scheduling and state reporting to provide support and oversight to the school.

Recommendation #14	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.
Findings	6, 10, 11, 13, 14, 15, 18, 19, 23, 25, 27, 28, 32, 33, 34, 35, 36, 38, 41, 46, 49, 50, 51, 55, 56, 59, 60, 63, 65, 69, 71, 72, 73, 76, 77, 81, 82, 86, 88, 93, 94, 102, 103
Corrective Action	<ul style="list-style-type: none"> • Transition out-of-field identification, reporting, and parent notification processes to FOCUS, the State reporting system, to ensure accurate, timely identification of out-of-field assignments (including ELL) and issuance of required parent notifications. • Partner with school-based administrators and scheduling teams to ensure courses are assigned correctly, minimizing inaccurate out-of-field identification due to scheduling errors. • Expand out-of-field monitoring to include all instructional staff, including long-term substitutes and exchange teachers, to ensure consistent compliance with certification requirements. • Implement procedures to monitor and ensure that all instructional staff hold a valid Florida certificate appropriate for their assigned position, including timely processing of certificate issuance requests. • Establish internal controls for employees with certificates under review or investigation (e.g., Professional Practices), ensuring appropriate assignments and compliance with certification requirements. • Revise the Subject Area Expertise (SAE) designation process to require clear documentation of eligibility, alignment to courses taught, applicable to School Board policy provisions, and approval by the Superintendent or Designee. • Implement ongoing monitoring and internal review procedures to ensure: <ul style="list-style-type: none"> ○ Accurate out-of-field identification ○ Appropriate School Board approval where required ○ Timely and accurate parent notifications • Present certification updates at Principal meetings throughout the year. • Conduct regular certification support sessions for both administrators and teachers. • Provide targeted training in advance of each FTE survey period to ensure accurate reporting and compliance. • Continue providing charter school administrators with training, communication, and resources related to out-of-field requirements, timelines, and self-audit practices.

Recommendation #15	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 timeline.
Findings	6, 12, 17, 24, 28, 29, 47, 54, 59, 64, 68, 69, 71, 72, 75, 83, 89, 101
Corrective Action	<ul style="list-style-type: none"> • Implement processes to monitor teachers' progress toward required in-service points and/or college credits, ensuring compliance with timelines established in State Board of Education rules. • Incorporate an onboarding process for newly hired teachers to capture prior ESOL training and coursework completed in other districts, ensuring accurate placement within required compliance timelines. • Provide ongoing certification guidance and support through: <ul style="list-style-type: none"> ○ Monthly virtual certification sessions ○ Employee Planning Day support sessions ○ Targeted email communications outlining requirements and timelines • Partner with district departments to provide teachers with clear pathways to meet certification and endorsement requirements, including available coursework options and approved providers. • Conduct targeted training for school-based administrators and certification liaisons on: <ul style="list-style-type: none"> ○ Out-of-field requirements ○ Compliance timelines (ESOL, Reading, Gifted) ○ Monitoring teacher progress toward completion • Implement ongoing monitoring and internal review procedures to ensure teachers remain on track to meet required timelines for certification, endorsement, and renewal. • Present certification updates at Principal meetings throughout the year. • Conduct regular certification support sessions for both administrators and teachers. • Provide targeted training in advance of each FTE survey period to ensure accurate reporting and compliance. • Continue providing charter school administrators with training, communication, and resources related to out-of-field requirements, timelines, and self-audit practices.

Recommendation #16	Board Policy and the District form detaining this policy is specific and complete as it relates to teachers who are designated alternately in-field under Subject Area Expertise, and supporting documentation is properly completed and related to the assignment of the teacher and the subject that is being taught and the reasons for this designation.
Findings	1
Corrective Action	The District's Certification Manager has reviewed the teacher's certification audit findings. In response to audit finding (1), the District will revise the Subject Area Expertise (SAE) designation form to include: clear justification, alignment to courses taught, identification of the applicable School Board policy provision (including critical shortage, where applicable), and authorization from the Superintendent or designee. A review process will be implemented to ensure all SAE designations are complete and properly approved prior to approval.

Student Transportation

Recommendation #1	The number of DIT and buses in operation is accurately reported.
Findings	51
Corrective Action	The District will strengthen controls to ensure system-calculated DIT values align with the official instructional calendar, including any missed instructional days. The District will work with IT to align system calculations, implement pre-survey validation checks and reconciliation reports to compare reported and expected DIT values, and conduct post-survey audits to identify and correct discrepancies. Staff will also receive training on DIT reporting requirements. These actions will improve reporting accuracy and support compliance with state requirements.

Recommendation #2	Only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported at least 1 day during the reporting survey period are reported for state transportation funding.
Findings	52
Corrective Action	The District will strengthen controls between enrollment and transportation reporting systems. System validations will be implemented to ensure that only actively enrolled students are included in survey reporting, supported by stronger integration between the student information system and routing system. In addition, pre-survey enrollment verification reports and periodic audits during survey windows will be used to identify and correct discrepancies. These actions will improve reporting accuracy and support compliance with state requirements.

Recommendation #3	Only Elementary school students whose walking route from home to school crosses a properly designated hazardous walking location are reported in the Hazardous Walking ridership category.
Findings	53
Corrective Action	The District will strengthen controls to ensure only eligible students are included in this category. System logic will be updated to limit Hazardous Walking eligibility to students in grades K-6, and automated validation edits will be implemented to prevent ineligible classifications. In addition, staff will conduct a pre-submission review of all Hazardous Walking entries, and targeted training will be provided on eligibility requirements and reporting procedures. These actions will improve reporting accuracy and support compliance with state requirements.

Recommendation #4	All bus driver reports documenting student ridership during the reporting survey periods are retained, and ridership is accurately reported to the DOE for funding purposes.
Findings	54, 55, 56
Corrective Action	The District will strengthen documentation, verification, and monitoring procedures. All Bus Driver Reports (BDRs) will be centrally stored in a digital system, with required submission timelines, verification checklists, and supervisor sign-off prior to reporting. Drivers will receive training on accurate BDR completion, and accountability measures will be reinforced during survey periods. In addition, student rosters will be reconciled with BDRs before submission, and spot checks and random compliance audits will be conducted to identify and correct discrepancies. For students reported in eligible categories, required documentation will be validated prior to inclusion in survey reporting, with system controls and coordination with ESE and program offices used to prevent unsupported entries. These actions will improve reporting accuracy, strengthen internal controls, and support compliance with state requirements.

Recommendation #5	Only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys.
Findings	57
Corrective Action	The District will strengthen controls to ensure alignment between transportation reporting and documented IEP requirements. Cross-checks will be implemented between IEP data and transportation eligibility before students are approved for ESY transportation. ESE verification will also be required as part of the approval process. In addition, the District will establish an ESY eligibility certification process and conduct post-survey compliance reviews to identify and correct any discrepancies. These actions will improve reporting accuracy and support compliance with state requirements.

Recommendation #6	The IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files.
Findings	58
Corrective Action	The District will strengthen controls for assigning students to weighted categories. Validation checks will be implemented to confirm that required criteria are met before classification. In addition, ESE review and coordination will be required prior to finalizing eligibility determinations. The District will also conduct pre-submission reviews and periodic audits to identify and correct errors, and staff will receive training on classification requirements and verification procedures. These actions will improve reporting accuracy and support compliance with state requirements.

Recommendation #7	Students enrolled in a residential DJJ program are not reported for State transportation funding.
Findings	59
Corrective Action	The District will strengthen system controls to ensure that ineligible program participants are excluded from survey reporting. System edits will be implemented to identify and prevent the inclusion of students enrolled in ineligible residential DJJ programs. In addition, the District will maintain updated program participation lists to support accurate identification of eligible and ineligible students. Prior to each survey submission, staff will conduct a verification review to confirm that all reported students meet program eligibility requirements. These actions will improve reporting accuracy and support compliance with state requirements.
Recommendation #8	The distance from home to school is verified prior to students being reported in All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned school.
Findings	60
Corrective Action	Several students were identified as eligible for transportation despite not meeting established distance requirements, due in part to inaccurate or unverified mileage data. To address this, the district will implement automated mileage validation within the routing system, require verification prior to submission, and conduct regular exception reporting and audits to ensure accuracy and compliance.
Recommendation #9	Students receiving Specific Learning Disability, Speech Impaired, or Language Impaired services should not be reported for State transportation funding unless a specific need for transportation services is authorized in the student's IEP.
Findings	61
Corrective Action	Some students were reported for transportation services without supporting IEP documentation due to a lack of verification between IEP requirements and transportation assignments. To address this, the district will integrate IEP data validation into transportation systems, require ESE approval prior to assignment, and implement pre-survey audits, along with targeted staff training, to ensure compliance and accuracy.
Recommendation #10	Only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location are reported in the Hazardous Walking ridership category.
Findings	62
Corrective Action	The District will strengthen internal controls to ensure that only eligible students are reported in the Hazardous Walking ridership category. Automated mileage validation will be implemented within the routing system to confirm the distance between a student's residence and assigned school and to ensure consistent application of the two-mile eligibility requirement. In addition, mileage data will be verified by appropriate staff prior to submission. The District will also use exception reports and periodic internal audits to identify and correct discrepancies. These actions will improve the accuracy of ridership reporting and support compliance with state requirements for Hazardous Walking eligibility.



In closing, the District is committed to addressing each finding with fidelity and urgency, while strengthening internal systems to ensure sustained compliance moving forward. The actions outlined above reflect a coordinated, systemwide approach to improving accuracy, monitoring, and accountability across all areas reviewed. We will continue to monitor implementation closely and make any necessary changes.

We value the insights provided through this audit, as they support our ongoing efforts to enhance operational effectiveness and ensure the highest standards of compliance and service for our students, families, and staff. Should you require any additional information or clarification, please do not hesitate to contact us.

Thank you again for your partnership and continued support.

Sincerely,

Dr. Howard Hepburn
Superintendent of Schools