STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2027-037
October 2026

VOLUSIA 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. Carmen J. Balgobin served as Superintendent and the following individuals served as Board members:

	District No.
Jamie M. Haynes, Chair	1
Anita Burnette, Vice Chair	2
Jessie Thompson	3
Carl Persis	4
Ruben Colón	5

The team leader was Austin Griffith, and the examination was supervised by Jennifer Taylor, CPA.

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VOLUSIA COUNTY DISTRICT SCHOOL BOARD

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VOLUSIA 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
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education (ESE) Support Levels 4 and 5 and student transportation, the Volusia 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, or the earning of required in-service training points in English for Speakers of Other Languages (ESOL) strategies were not met for 42 of the 189 teachers in our test. Five (3 percent) of the 189 teachers in our test taught at charter schools and 3 (7 percent) of the 42 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 46 of the 165 students in our ESE Support Levels 4 and 5 test. None of the students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 72 of the 421 students in our student transportation test as well as exceptions for 1,993 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 57 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.8063 (.4854 applicable to District schools other than charter schools and 1.3209 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 114.0805 (111.8253 applicable to District schools other than charter schools and 2.2552 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 2,057 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 $586,343 (negative 114.0805 times $5,139.73), of

which $574,752 is applicable to District schools other than charter schools and $11,591 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 Volusia 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 Volusia County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 78 schools[1] other than charter schools, 6 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling $252.6 million was provided through the FEFP to the District for the District-reported 65,359.94 unweighted FTE as recalibrated, which included 3,567.24 unweighted FTE as recalibrated for charter schools The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes

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

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 survey[2] 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 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 $13.4 million for student transportation as part of the State funding through the FEFP.

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

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House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Volusia 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 Exceptional Student Education Support Levels 4 and 5 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 Volusia 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 weaknesses[3] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

[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.

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 Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C,* and *D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 20, 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 Volusia County District School Board (District) reported to the DOE 65,359.94 unweighted FTE as recalibrated, which included 3,567.24 unweighted FTE as recalibrated for charter schools, at 78 District schools other than charter schools, 6 charter schools, 3 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2024. (See NOTE B.) The population of schools (90) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (16,635) 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 46 of the 165 students in our ESE Support Levels 4 and 5 test.[4] None of the students in our ESE Support Levels 4 and 5 test attended charter schools.

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

	Number of Schools		Number of Students at Schools Tested		Students With	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	89	15	11,875	187	1	44,618.5500	153.3692	72.0082
Basic with ESE Services	88	15	3,770	156	1	15,971.7000	135.3051	19.0385
ESOL	73	15	668	182	14	1,948.1600	129.5366	(35.1690)
ESE Support Levels 4 and 5	64	13	209	165	46	696.0500	124.9643	(35.8605)
Career Education 9-12	19	5	113	76	6	2,125.4800	21.8068	(21.8235)
All Programs	90	15	16,635	766	68	65,359.9400	564.9820	(1.8063)

[4] For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 7, 8, 20, 21, 22, 30, 31, 33, 34, 42, and 56 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (624, of which 610 are applicable to District schools other than charter schools and 14 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 42 of the 189 teachers in our test.[5] Five (3 percent) of the 189 teachers in our test taught at charter schools and 3 (7 percent) of the 42 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

[5] For teachers, the material noncompliance is composed of Findings 1, 2, 3, 9, 10, 11, 13, 15, 16, 17, 26, 27, 28, 32, 35, 36, 37, 39, 40, 41, 43, 48, 49, 50, 51, 52, 53, 54, 55, and 57 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	20.4185	1.122	22.9096
102	Basic 4-8	19.2979	1.000	19.2979
103	Basic 9-12	22.6774	.988	22.4053
111	Grades K-3 with ESE Services	1.7337	1.122	1.9452
112	Grades 4-8 with ESE Services	7.3491	1.000	7.3491
113	Grades 9-12 with ESE Services	10.4556	.988	10.3301
130	ESOL	(35.1690)	1.208	(42.4842)
254	ESE Support Level 4	(31.6270)	3.706	(117.2097)
255	ESE Support Level 5	(4.2335)	5.707	(24.1606)
300	Career Education 9-12	(11.3881)	1.072	(12.2080)
	Subtotal	(.4854)		(111.8253)

Charter Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
102	Basic 4-8	(.5393)	1.000	(.5393)
103	Basic 9-12	10.1537	.988	10.0318
111	Grades K-3 with ESE Services	(.4999)	1.122	(.5609)
300	Career Education 9-12	(10.4354)	1.072	(11.1868)
	Subtotal	(1.3209)		(2.2552)

Total of Schools

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	20.4185	1.122	22.9096
102	Basic 4-8	18.7586	1.000	18.7586
103	Basic 9-12	32.8311	.988	32.4371
111	Grades K-3 with ESE Services	1.2338	1.122	1.3843
112	Grades 4-8 with ESE Services	7.3491	1.000	7.3491
113	Grades 9-12 with ESE Services	10.4556	.988	10.3301
130	ESOL	(35.1690)	1.208	(42.4842)
254	ESE Support Level 4	(31.6270)	3.706	(117.2097)
255	ESE Support Level 5	(4.2335)	5.707	(24.1606)
300	Career Education 9-12	(21.8235)	1.072	(23.3948)
	Subtotal	(1.8063)		(114.0805)

[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

No.	Program	Proposed Adjustments[1] #0734	#0761	#0949	Balance Forward
101	Basic K-3	.4284	1.2600	.....	1.6884
102	Basic 4-8	.....	4.9278	.....	4.9278
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	.....	.2336	.2336
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.4284)	(.8570)	.....	(1.2854)
254	ESE Support Level 4	.....	(5.3308)	.....	(5.3308)
255	ESE Support Level 5	.....	.....	(.2366)	(.2366)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

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

		Proposed Adjustments[1]				
No.	Brought Forward	#1453	#1702	#3251	#3436	Balance Forward
101	1.6884	.....	.....	4.4991	.....	6.1875
102	4.9278	.....	2.3324	1.0715	.....	8.3317
103	.0000	13.0502	.....	.8568	3.2247	17.1317
111	.2336	.....	.....	.....	.....	.2336
112	.0000	.....	.....	.....	.....	.0000
113	.0000	6.3199	.....	.....	4.0381	10.3580
130	(1.2854)	(2.1475)	(2.3324)	(6.4274)	(2.9379)	(15.1306)
254	(5.3308)	(2.3200)	.....	.....	(4.3249)	(11.9757)
255	(.2336)	(3.9999)	.....	.....	.....	(4.2335)
300	.0000	(10.9796)	.....	.....	(.4085)	(11.3881)
Total	.0000	(.0769)	.0000	.0000	(.4085)	(.4854)

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

		Proposed Adjustments[1]				
No.	Brought Forward	#4831	#4941	#6791	#7006	Balance Forward
101	6.1875	10.7824	…..	…..	…..	16.9699
102	8.3317	.8571	…..	6.1704	3.7416	19.1008
103	17.1317	…..	3.1373	…..	2.4084	22.6774
111	.2336	1.5001	…..	…..	…..	1.7337
112	.0000	…..	…..	…..	6.8490	6.8490
113	10.3580	…..	1.4998	…..	(1.4022)	10.4556
130	(15.1306)	(7.5677)	(2.8517)	(6.1704)	…..	(31.7204)
254	(11.9757)	(5.5719)	(1.7854)	…..	(11.5968)	(30.9298)
255	(4.2335)	…..	…..	…..	…..	(4.2335)
300	(11.3881)	…..	…..	…..	…..	(11.3881)
Total	(.4854)	.0000	.0000	.0000	.0000	(.4854)

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

		Proposed Adjustments[1]				
No.	Brought Forward	#7631*	#7761	#7871	#7981	Total
101	16.9699	…..	.9995	2.4491	…..	20.4185
102	19.1008	(.5393)	…..	…..	.1971	18.7586
103	22.6774	10.1537	…..	…..	…..	32.8311
111	1.7337	(.4999)	…..	…..	…..	1.2338
112	6.8490	…..	…..	…..	.5001	7.3491
113	10.4556	…..	…..	…..	…..	10.4556
130	(31.7204)	…..	(.9995)	(2.4491)	…..	(35.1690)
254	(30.9298)	…..	…..	…..	(.6972)	(31.6270)
255	(4.2335)	…..	…..	…..	…..	(4.2335)
300	(11.3881)	(10.4354)	…..	…..	…..	(21.8235)
Total	(.4854)	(1.3209)	.0000	.0000	.0000	(1.8063)

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

*Charter School

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Volusia 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*.

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

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.

Tomoka Elementary School (#0734)

1. [Ref. 73470/71] Two teachers taught a Language Arts course 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. In addition, the student's parents were not notified of one teacher's (Ref. 73470) out-of-field status. We propose the following adjustments:

Ref. 73470		
101 Basic K-3	.2142	
130 ESOL	(.2142)	.0000
Ref. 73471		
101 Basic K-3	.2142	
130 ESOL	(.2142)	.0000
		.0000

Pathways Elementary School (#0761)

2. [Ref. 76170] One teacher taught Language Arts and Basic subject area courses that included an ELL student but was not properly certified to teach an ELL student and was not approved by the School Board to teach this student out of field. We also noted

(*Finding Continues on Next Page*)

Findings			Proposed Net Adjustments (Unweighted FTE)
Pathways Elementary School (#0761) (Continued)			
that the student's parents were not notified of the teacher's out-of-field status. 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, or the 60 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:			
	101 Basic K-3	.8570	
	130 ESOL	(.8570)	.0000
3. [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 ESE but taught courses that also required certification in Elementary Education. In addition, we noted the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
	101 Basic K-3	.4030	
	102 Basic 4-8	4.9278	
	254 ESE Support Level 4	(5.3308)	.0000
			.0000
Chisholm Elementary School (#0949)			
4. [Ref. 94901] The course schedule for one ESE student who received Hospital and Homebound services was incorrectly reported in ESE Support Level 5. The student was not receiving specialized one-on-one instruction during the on-campus portion of the student's schedule. Consequently, the student was not eligible for the 13 Special Considerations Points on the *Matrix of Services* form and thus, the on-campus portion of the student's schedule should have been reported in Grades K-3 with ESE Services. We propose the following adjustment:			
	111 Grades K-3 with ESE Services	.2336	
	255 ESE Support Level 5	(.2336)	.0000
			.0000
DeLand High School (#1453)			
5. [Ref. 145301] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
	300 Career Education 9-12	(.0769)	(.0769)

Findings		Proposed Net Adjustments (Unweighted FTE)

DeLand High School (#1453) (Continued)

6. [Ref. 145302] ELL Committees for two students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.4280	
130 ESOL	(1.4280)	.0000

7. [Ref. 145304] 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	.3200	
254 ESE Support Level 4	(.3200)	.0000

8. [Ref. 145305] School records did not demonstrate that the *Matrix of Services* forms for nine ESE Support Levels 4 and 5 students were reviewed or updated when the students' new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	5.9999	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(3.9999)	.0000

9. [Ref. 145370] 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	.5767	
130 ESOL	(.5767)	.0000

10. [Ref. 145372] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education but taught courses which required certification in English and ESOL. In addition, we noted the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	(.1428)	.0000

11. [Ref. 145374] Our examination disclosed that one Staff Number Identifier was reported for the Social Security Number for one course. The DOE *Information Database Requirements Volume II: Automated Staff Information System Automated Staff Data*

(*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)
DeLand High School (#1453) (Continued)		
Elements states that Districts are to provide the number assigned to an individual by the Social Security Administration. The volume further states that for contracted or charter school staff for whom the School District cannot obtain a Social Security Number; the District must assign a Staff Number Identifier for the employee with the first two positions in the Social Security Number field coded as "CS." District staff were unable to determine whether the employee assigned to the Staff Number Identifier was reported as the teacher for this course. We propose the following adjustment:		
103 Basic 9-12	10.9027	
300 Career Education 9-12	(10.9027)	.0000
		(.0769)
Deltona Middle School (#1702)		
12. [Ref. 170201] One student was incorrectly reported in ESOL during the October 2023 reporting survey period. School records demonstrated that the student exited the program on September 19, 2023, prior to the reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.3332	
130 ESOL	(.3332)	.0000
13. [Ref. 170271/73] Two teachers 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 teachers' in-service training timelines. We propose the following adjustments:		
Ref. 170271		
102 Basic 4-8	1.9159	
130 ESOL	(1.9159)	.0000
Ref. 170273		
102 Basic 4-8	.0833	
130 ESOL	(.0833)	.0000
		.0000
Westside Elementary School (#3251)		
14. [Ref. 325101] School records did not demonstrate that the parents of two ELL students were notified of the students' ESOL placements. We propose the following adjustment:		

Findings		Proposed Net Adjustments (Unweighted FTE)
Westside Elementary School (#3251) (Continued)		
101 Basic K-3	1.2855	
130 ESOL	(1.2855)	.0000

15. [Ref. 325170/72] Two teachers taught a Language Arts class that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach out of field until October 24, 2023; in addition, the students' parents were not notified of the teachers' out of field status until November 15, 2023, both of which were after the October 2023 reporting survey period. We propose the following adjustments:

Ref. 325170		
101 Basic K-3	.6426	
130 ESOL	(.6426)	.0000
Ref. 325172		
102 Basic 4-8	.2143	
130 ESOL	(.2143)	.0000

16. [Ref. 325171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Business Education and was approved by the School Board to teach Elementary Education out of field, but taught courses which required certification in ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status in Elementary Education and ESOL until November 15, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.5710	
130 ESOL	(2.5710)	.0000

17. [Ref. 325173/74] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL until November 15, 2023, which was after the October 2023 reporting survey period (Ref. 325173/74). In addition, one teacher (Ref. 325174) 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 adjustments:

Ref. 325173		
102 Basic 4-8	.8572	
130 ESOL	(.8572)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Westside Elementary School (#3251) (Continued)		
Ref. 325174		
103 Basic 9-12	.8568	
130 ESOL	(.8568)	.0000
		.0000

Mainland High School (#3436)

18. [Ref. 343601] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.0817)	(.0817)

19. [Ref. 343602] Timecards for one Career Education 9-12 student who participated in OJT were signed and dated by the student's employer before the hours were worked; consequently, the student's work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	(.3268)	(.3268)

20. [Ref. 343603] The *Matrix of Services* (Matrix) form for one ESE student indicated Level 2 services in Domain C - Independent Functioning but included Level 5 in the calculation of the Matrix form ratings. We recalculated the Matrix form ratings and determined the student was eligible for reporting in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

21. [Ref. 343605] 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	.4662	
254 ESE Support Level 4	(.4662)	.0000

22. [Ref. 343606] School records did not demonstrate that the *Matrix of Services* forms for four ESE students were reviewed or updated when the students' IEPs were reviewed or updated. We propose the following adjustment:

113 Grades 9-12 with ESE Services	3.0719	
254 ESE Support Level 4	(3.0719)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Mainland High School (#3436) (Continued)

23. [Ref. 343607] The English language proficiency for one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3076	
130 ESOL	(.3076)	.0000

24. [Ref. 343608] ELL Committees for three students were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS and the parent notification of ESOL placement for one student was not completed until after the October 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.0408	
130 ESOL	(1.0408)	.0000

25. [Ref. 343609] School records did not demonstrate that the parents of one ELL student were notified of their child's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5336	
130 ESOL	(.5336)	.0000

26. [Ref. 343670/71/73] Three teachers had earned none of the 60 (Ref. 343670/73) or 60 of the 120 (Ref. 343671) 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:

Ref. 343670		
103 Basic 9-12	.1432	
130 ESOL	(.1432)	.0000
Ref. 343671		
103 Basic 9-12	.0607	
130 ESOL	(.0607)	.0000
Ref. 343673		
103 Basic 9-12	.1380	
130 ESOL	(.1380)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Mainland High School (#3436) (Continued)		
27. [Ref. 343672] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.7140	
130 ESOL	(.7140)	.0000
28. [Ref. 343674] One teacher was not properly certified and was not approved by the School Board to teach out of field until April 9, 2024, which was after the February 2024 reporting survey period. The teacher was certified in ESE but taught a course that also required certification in Reading. We propose the following adjustment:		
103 Basic 9-12	.2868	
254 ESE Support Level 4	(.2868)	.0000
		(.4085)
Pierson Elementary School (#4831)		
29. [Ref. 483101] ELL Committees for two students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:		
101 Basic K-3	.8572	
102 Basic 4-8	.4285	
130 ESOL	(1.2857)	.0000
30. [Ref. 483102] School records did not demonstrate that the *Matrix of Services* (Matrix) form for one ESE student was reviewed or updated when the student's IEP was amended on August 21, 2023. In addition, the Matrix, dated November 27, 2023, and valid for the February 2024 reporting survey period, had indicated Level 5 services in Domain A - Curriculum and Learning Environment; however, no services were marked for Domain A. We recalculated the Matrix form ratings and determined the student was eligible for reporting in K-3 Basic with ESE Services. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Pierson Elementary School (#4831) (Continued)		
31. [Ref. 483103] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was amended. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000
32. [Ref. 483170/71] The parents of students taught by two out-of-field teachers were not notified (Ref. 483170) or not notified until after the October 2023 reporting survey period (Ref. 483171), of the teachers' out-of-field status in Elementary Education (Ref. 483170) or ESOL (Ref. 483171). We also noted one teacher (Ref. 483171) 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 adjustments:		
Ref. 483170		
101 Basic K-3	3.6432	
102 Basic 4-8	.4286	
254 ESE Support Level 4	(4.0718)	.0000
Ref. 483171		
101 Basic K-3	6.2820	
130 ESOL	(6.2820)	.0000
		.0000
Atlantic High School (#4941)		
33. [Ref. 494101] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was amended. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
34. [Ref. 494102] The *Matrix of Services* form for one ESE student reported in ESE Support Level 4 was incorrectly totaled and supported the student's reporting in Grades 9-12 with ESE Services. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.4998	
254 ESE Support Level 4	(.4998)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Atlantic High School (#4941) (Continued)

35. [Ref. 494170] One teacher was certified in Drama but taught a course that also required certification in ESE and Elementary Education. We noted that the teacher was properly approved by the School Board to teach out of field in ESE, but not to teach out of field in Elementary Education. In addition, we noted that the students' parents were not notified of the teacher's out-of-field status in Elementary Education or ESE. We propose the following adjustment:

103 Basic 9-12	.2856	
254 ESE Support Level 4	(.2856)	.0000

36. [Ref. 494171/72] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status (Ref. 494171/72). One teacher taught English (Ref. 494171) to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted the teachers earned only 60 of the 120 (Ref. 494172) or 300 (Ref. 494171) 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:

Ref. 494171		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
Ref. 494172		
103 Basic 9-12	1.7089	
130 ESOL	(1.7089)	.0000

37. [Ref. 494173] One teacher taught a Basic subject area course that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	(.1428)	.0000
		.0000

Galaxy Middle School (#6791)

38. [Ref. 679101] Two ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.7497	
130 ESOL	(.7497)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Galaxy Middle School (#6791) (Continued)

39. [Ref. 679170] 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:

102 Basic 4-8	.8392	
130 ESOL	(.8392)	.0000

40. [Ref. 679171] One teacher taught a Language Arts course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach ESOL out of field until February 13, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4998	
130 ESOL	(.4998)	.0000

41. [Ref. 679172/73] The parents of students taught by two out-of-field teachers were not notified of the teacher's out-of-field status in Math (Ref. 679173) or Reading, Language Arts, and ESOL (Ref. 679172). We propose the following adjustments:

Ref. 679172		
102 Basic 4-8	3.2487	
130 ESOL	(3.2487)	.0000
Ref. 679173		
102 Basic 4-8	.8330	
130 ESOL	(.8330)	.0000
		.0000

Volusia Virtual Instruction (Course Offerings) (#7006)

42. [Ref. 700601] Our review of Volusia Virtual Instruction (Course Offerings) procedures regarding the preparation of student IEPs, *Matrix of Services* (Matrix) forms, and the reporting of FTE for 24 virtual ESE students receiving instruction throughout the District at various Autism Spectrum Disorder (ASD) and Emotional Behavior Disorder (EBD) Virtual Labs, disclosed areas that require additional oversight and enhanced procedures to improve accuracy and promote compliance with Section 1011.62(1)(c), Florida Statute, the DOE *Matrix of Services Handbook* (Handbook) *(2017 edition)*, and the *FTE General Instructions 2023-24* (Instructions). Section 1011.62(1)(d), Florida Statutes

(*Finding Continues on Next Page*)

Findings	Proposed Net Adjustments (Unweighted FTE)

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

provides that in order to generate funds using one of the two weighted cost factors for ESE Support Levels 4 and 5, a Matrix must be completed, and the nature and intensity of services indicated on the Matrix shall be consistent with the services described in each student's IEP. The Handbook further provides that the services checked on the Matrix must be based on information contained in a student's IEP, which must be based on individual needs resulting from a student's disability and may not simply reflect services offered to all students in a particular class or program, and evidence of services provided is retained.

We were advised by both District and School staff that, for the 2023-24 school year, students reported at Volusia Virtual Instruction (Course Offerings) in ESE Support Level 4 received instruction delivered in ASD and EBD Virtual Learning Labs that were located on the campuses of various brick and mortar schools throughout the District during the regular school day where ESE facilitators were present to provide services and accommodations that were prescribed by each student's IEP.

The Instructions provide virtual course offerings, including courses offered on public school campuses, shall be reported with an FEFP Program number of 101-103, 111-113, 130, or 254-255, as appropriate, in Surveys 2 and 3 with FTE Reported, Course equal to 0.0000, and in Survey 4 with FTE Reported, Course greater than 0.000 for courses in which the student has successful completion. However, School management advised us that the FEFP cost factor reported for these students was determined by each student's Matrix form as of the June 2024 (Survey 4) reporting survey period. Since the students were reported based on Matrix forms that were possibly written after the students were provided services, this can result in students incorrectly reported in a higher weighted cost factor based on services that were either not provided or not authorized by the students' IEPs for the period of time in which the students were enrolled in courses.

Our review of the documentation supporting the reporting of these 24 students in ESE Support Level 4 disclosed the following:

- Five students were not reported in accordance with the students' Matrix forms for Survey 2 and Survey 3 (when the students were enrolled in courses).
- Matrix forms indicated services that were not documented on the students' corresponding IEPs or indicated services that were inconsistent with a virtual lab environment.

(*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)

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

- Students' IEPs indicated a higher level of ESE services for instruction received in the virtual labs; however, these services were not required by the students when receiving instruction outside of the virtual labs.
- Sufficient documentation was not available at the time of our examination and could not be subsequently located to evidence that all ESE services required by each of the students' IEPs and Matrix forms were provided.
- Ten students were reported for the same course numbers in Survey 2 or Survey 3 at the students' primary brick-and-mortar schools, and in Survey 4 at Volusia Virtual Instruction (Course Offerings), which was contrary to the instructional model and could result in the students being overreported for FTE.

Consequently, we were unable to determine the students' eligibility to be reported and funded in ESE Support Level 4. We propose the following adjustment:

112 Grades 4-8 with ESE Services	10.1295	
113 Grades 9-12 with ESE Services	.3336	
254 ESE Support Level 4	(10.4631)	.0000

43. [Ref. 700670/71/72/73] Four teachers taught Basic subject areas to ESE students but were not properly certified to teach ESE students and were not approved by the School Board to teach ESE out of field. In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 700670		
103 Basic 9-12	.4270	
113 Grades 9-12 with ESE Services	(.3696)	
254 ESE Support Level 4	(.0574)	.0000
Ref. 700671		
102 Basic 4-8	3.7416	
112 Grades 4-8 with ESE Services	(3.2805)	
254 ESE Support Level 4	(.4611)	.0000
Ref. 700672		
103 Basic 9-12	.5108	
113 Grades 9-12 with ESE Services	(.3700)	
254 ESE Support Level 4	(.1408)	.0000
Ref. 700673		
103 Basic 9-12	1.4706	
113 Grades 9-12 with ESE Services	(.9962)	
254 ESE Support Level 4	(.4744)	.0000
		.0000

Findings	Proposed Net Adjustments (Unweighted FTE)

Burns Science and Technology Charter School (#7631)

44. [Ref. 763101] The course schedules for the students in our test were incorrectly reported. The School's bell schedule supported 1,890 weekly instructional minutes for Grades K through 5 and met the minimum reporting of CMW; however, the students' course schedules were reported for 2,050 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment; however, continued misreporting may result in future proposed adjustments. .0000

45. [Ref. 763102] Our examination of the Charter School's attendance procedures disclosed that the School's student information and attendance recordkeeping procedures were contrary to SBE Rules 6A-1.044, and 6A-1.0453, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook.* During the 2023-24 school year the Charter School did not retain complete and accurate attendance data and did not make provisions for maintaining auditable records for three years or until applicable audits are completed as required. With the exception of two students (one in our Basic test and one in our Basic with ESE Services test) reported during the February 2024 reporting survey period, we were otherwise able to validate that the students in our test were present at least 1 day during the reporting survey periods using source records prepared by substitute teachers in the classrooms or other documentation related to student enrollment and attendance activity. We propose the following adjustment:

102	Basic 4-8	(.5393)	
111	Grades K-3 with ESE Services	(.4999)	(1.0392)

46. [Ref. 763103] The timecard for one Career Education 9-12 student who participated in OJT during the February 2024 reporting survey period was signed but not dated by the student's employer; consequently, the student's work hours were not adequately supported. We propose the following adjustment:

300	Career Education 9-12	(.0714)	(.0714)

Findings		Proposed Net Adjustments (Unweighted FTE)

Burns Science and Technology Charter School (#7631) (Continued)

47. [Ref. 763104] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located; consequently, the students' work hours were not supported. We propose the following adjustment:

300 Career Education 9-12	(.2103)	(.2103)

48. [Ref. 763170] 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 Physics but taught courses that required certification in Engineering. 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	1.3618	
300 Career Education 9-12	(1.3618)	.0000

49. [Ref. 763171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Robotics. We propose the following adjustment:

103 Basic 9-12	.2557	
300 Career Education 9-12	(.2557)	.0000

50. [Ref. 763172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff 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 assigned to fill an open teacher vacancy providing direct instructional services to students.

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

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in

(*Finding Continues on Next Page*)

Findings		Proposed Net Adjustments (Unweighted FTE)

Burns Science and Technology Charter School (#7631) (Continued)

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:

103 Basic 9-12	8.5362	
300 Career Education 9-12	(8.5362)	.0000
		(1.3209)

Debary Elementary School (#7761)

51. [Ref. 776170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that also required certification in ESOL. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.1999	
130 ESOL	(.1999)	.0000

52. [Ref. 776171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We also noted the teacher earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.7996	
130 ESOL	(.7996)	.0000
		.0000

Spirit Elementary School (#7871)

53. [Ref. 787170] One teacher taught a Language Arts course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach ESOL out of field until after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.3780	
130 ESOL	(1.3780)	.0000

Findings			Proposed Net Adjustments (Unweighted FTE)
Spirit Elementary School (#7871) (Continued)			
54. [Ref. 787172] One teacher taught a Language Arts course that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach ESOL out of field until October 24, 2023, which was after the October 2023 reporting survey period. We propose the following adjustment:			
	101 Basic K-3	.6426	
	130 ESOL	(.6426)	.0000
55. [Ref. 787174] 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	.4285	
	130 ESOL	(.4285)	.0000
			.0000
Citrus Grove Elementary School (#7981)			
56. [Ref. 798101] The *Matrix of Services* form for one ESE student was not completed until after the February 2024 reporting survey period. We propose the following adjustment:			
	112 Grades 4-8 with ESE Services	.5001	
	254 ESE Support Level 4	(.5001)	.0000
57. [Ref. 798170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that also required certification in Elementary Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:			
	102 Basic 4-8	.1971	
	254 ESE Support Level 4	(.1971)	.0000
			.0000
Proposed Net Adjustment			**(1.8063)**

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Volusia County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) staff oversights (Findings 19 through 22, 25, 30, 31, 33, and 45); (2) lack of staff training (Findings 7, 14, 24, and 47 through 49); (3) lack of procedures (Findings 23, 50, and 55); (4) documentation not retained (Findings 3, 5, and 46); (5) miscalculation or data entry errors (Findings 12, 18, 34, 38, and 44); (6) timing issues approving out-of-field teachers (Findings 10, 15, and 57); (7) teachers' schedules did not allow time to complete their in-service ESOL point requirements (Findings 9, 13, 17, 26, 28, 36, 37, and 39); (8) issues around the information system identifying out of field teachers (Finding 43); and (9) school was unable to fill vacant position (Finding 11). However, District management did not provide a cause for Findings 1, 2, 4, 6, 8, 16, 27, 29, 32, 35, 40 through 42, 51 through 54, and 56.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) ELL committees are timely convened by October 1 or within 30 days of a student's DEUSS; (3) students who have exited the ESOL Program are reported in the correct funding category per their schedule; (4) procedures surrounding the *Matrix of Services* (Matrix) form are enhanced to properly account for the students' ESE placements and for the sufficient review of Matrix forms; (5) ELL student files contain proper documentation to support that parents were timely notified of their child's ESOL placement; (6) 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; (7) 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 and 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*; (8) the English language proficiency of students being considered for placement in ESOL placement or continuation of their placement beyond three years of their DEUSS are timely and appropriately assessed; (9) ESE students served in a virtual environment are being provided those services in accordance with their IEPs and are reported timely to the survey periods; (10) 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; and (11) teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 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

NOTE A – SUMMARY
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 78 schools other than charter schools, 6 charter schools, 3 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling $252.6 million was provided through the FEFP to the District for the District-reported 65,359.94 unweighted FTE as recalibrated, which included 3,567.24 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

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:

	School	Finding(s)
1.	Tomoka Elementary School	1
2.	Pathways Elementary School	2 and 3
3.	Chisholm Elementary School	4
4.	DeLand High School	5 through 11
5.	Deltona Middle School	12 and 13
6.	Westside Elementary School	14 through 17
7.	Mainland High School	18 through 28
8.	Pierson Elementary School	29 through 32
9.	Atlantic High School	33 through 37
10.	Galaxy Middle School	38 through 41
11.	Volusia Virtual Instruction (Course Offerings)	42 and 43

12. Burns Science and Technology Charter School* 44 through 50
13. Debary Elementary School 51 and 52
14. Spirit Elementary School 53 through 55
15. Citrus Grove Elementary School 56 and 57

* Charter School

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Volusia 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 weaknesses[6] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 20, 2026

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Volusia 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 (363) 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 (41,324) 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:

Ridership Category	Number of Funded Students Transported
Teenage Parents and Infants	76
Hazardous Walking	519
IDEA – PK through Grade 12, Weighted	1,645
All Other FEFP Eligible Students	39,084
Total	41,324

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 72 of 421 students in our student transportation test.[7]

[7] For student transportation, the material noncompliance is composed of Findings 4, 5, 6, and 7 on *SCHEDULE G*.

Our examination results are summarized below:

Description	Buses: Proposed Net Adjustment	Students: With Exceptions	Students: Proposed Net Adjustment
We noted that the reported number of buses in operation was understated.	9	-	-
Our tests included 421 of the 41,324 students reported as being transported by the District.	-	72	(64)
In conjunction with our general tests of student transportation we identified certain issues related to 1,993 additional students.	-	1,993	(1,993)
Totals	9	2,065	(2,057)

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

Volusia 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	**Students Transported Proposed Net Adjustments**
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. 53] Our general tests disclosed that the number of buses in operation was understated by nine buses due to the District's use of one bus number as a placeholder value for multiple charter school buses and city buses. We propose the following adjustment:	
July 2023 Survey Number of Buses in Operation 1	
October 2023 Survey Number of Buses in Operation 4	
February 2024 Survey Number of Buses in Operation 4 9	0
2. [Ref. 51] Our general tests disclosed that 21,120 students were reported for an incorrect number of DIT in the July 2023, October 2023, and June 2024 reporting survey	

(*Finding Continues on Next Page*)

Findings		Students Transported Proposed Net Adjustments

periods. The students were reported for 15, 16, 20, or 90 DIT rather than 14, 20, 24, or 89 DIT, respectively, in accordance with the District's instructional and ESY calendars. We propose the following adjustments:

July 2023 Survey		
24 Days in Term		
All Other FEFP Eligible Students	1	
20 Days in Term		
All Other FEFP Eligible Students	(1)	
15 Days in Term		
IDEA - PK through Grade 12, Weighted	(169)	
All Other FEFP Eligible Students	(161)	
14 Days in Term		
IDEA - PK through Grade 12, Weighted	169	
All Other FEFP Eligible Students	161	
October 2023 Survey		
90 Days in Term		
Teenage Parents and Infants	(28)	
Hazardous Walking	(255)	
IDEA - PK through Grade 12, Weighted	(718)	
All Other FEFP Eligible Students	(19,787)	
89 Days in Term		
Teenage Parents and Infants	28	
Hazardous Walking	255	
IDEA - PK through Grade 12, Weighted	718	
All Other FEFP Eligible Students	19,787	
June 2024 Survey		
20 Days in Term		
All Other FEFP Eligible Students	1	
16 Days in Term		
All Other FEFP Eligible Students	(1)	0

3. [Ref. 52] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence the students were classified as students with disabilities under IDEA or the students' parents were enrolled in a Teenage Parent Program. Consequently, the

(*Finding Continues on Next Page*)

Findings		Students Transported Proposed Net Adjustments
students were not eligible for State transportation funding. We propose the following adjustments:		
October 2023 Survey		
89 Days in Term		
All Other FEFP Eligible Students	(2)	
February 2024 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(3)

4. [Ref. 54] Seven 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:

October 2023 Survey		
89 Days in Term		
Hazardous Walking	(4)	
All Other FEFP Eligible Students	4	
February 2024 Survey		
90 Days in Term		
Hazardous Walking	(3)	
All Other FEFP Eligible Students	3	0

5. [Ref. 55] Our review of the District's records disclosed that the ridership of 2,007 students (17 students in our tests) was not adequately supported for State transportation funding. The District's Transportation Management indicated student ridership on Charter Schools buses was recorded manually on bus driver reports and ridership on District operated school buses was recorded electronically for the 2023-24 school year. District bus drivers were provided with an *FTE Operator Ridership Validation* (Ridership) form after the reporting survey periods listing the names of students transported on District operated buses during the 11-day FTE ridership window as recorded electronically; however, the forms did not indicate the days in which students were transported.

Our review of the data from the electronic bus records, Ridership forms, Charter School's bus driver reports, and other supporting records disclosed the following:

(*Finding Continues on Next Page*)

Findings

Students Transported Proposed Net Adjustments

- Ridership forms for nine buses were either not appropriately signed and dated (five buses) or signed but not dated (four buses) by the bus drivers attesting to the accuracy of the ridership of 1,158 students reported on those buses.
- One hundred students were listed on a Ridership form but were not recorded electronically as being transported or on bus drivers' write-in sheets.
- Two students were not electronically recorded or listed on a Ridership form as being transported but were reported for transportation funding.
- Two hundred and forty students were reported as being transported on bus ZZZZ but were not electronically recorded or otherwise documented as having been transported during the applicable reporting survey period.
- The source documentation for eight buses (four in the October 2023 and four in the February 2024 reporting survey periods) evidencing the ridership of 507 students transported to Burns Science and Technology Charter School were not retained. Documentation provided showed typed ridership results from the eight buses combined on two bus driver reports that were either not signed (October 2023) or were signed and dated by only two of the four bus drivers (February 2024). Since there were no source documents available, and the report provided did not identify the specific buses that each student was transported on, none of the 507 reported students were eligible for State transportation funding.

Consequently, we propose the following adjustments:

October 2023 Survey		
89 Days in Term		
Hazardous Walking	(5)	
IDEA - PK through Grade 12, Weighted	(22)	
All Other FEFP Eligible Students	(1,417)	
February 2024 Survey		
90 Days in Term		
Teenage Parents and Infants	(6)	
IDEA - PK through Grade 12, Weighted	(12)	
All Other FEFP Eligible Students	(545)	(2,007)

Findings		Students Transported Proposed Net Adjustments
6. [Ref. 59] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools. We determined that one student was eligible to be reported in the Hazardous Walking ridership category, and the remaining two students were not otherwise eligible for State transportation funding. We propose the following adjustment:		
February 2024 Survey		
90 Days in Term		
Hazardous Walking	1	
All Other FEFP Eligible Students	(3)	(2)
7. [Ref. 60] Forty-five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category for the July 2023 reporting survey period. The students' IEPs did not indicate the students' need for transportation services, and 2 of the students' IEPs also did not indicate the need for ESY services. Consequently, the students were not eligible for State transportation funding. We propose the following adjustment:		
July 2023 Survey		
14 Days in Term		
All Other FEFP Eligible Students	(45)	(45)
Proposed Net Adjustment		**(2,057)**

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Volusia County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) not accounting for inclement weather days when determining the number of days-in-term (Finding 2); (2) data entry errors (Findings 1, 3, 4, and 6); (3) data integration issues (Finding 5); and (4) staff oversights (Finding 7).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) the number of buses in operation is accurately reported and documented; (3) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding and student ridership captured on a fully electronic tracking system are appropriately certified by the bus driver attesting to the accuracy of the student's ridership on the bus and properly account for the timing of said ridership; (4) only eligible students in K through 6th grade attending an elementary school, 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; (5) only ESE students attending ESY Programs as noted on the students' IEPs that also specify the need for transportation as a related service, or students attending a nonresidential DJJ program, are reported for State transportation funding during the summer reporting survey periods; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2023-24 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2024, the District received $13.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Funded Students	Number of Courtesy Riders
July 2023	43	331	1,101
October 2023	160	20,788	567
February 2024	159	20,204	591
June 2024	1	1	5
Totals	363	41,324	2,264

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[8]

VOLUSIA COUNTY SCHOOLS

Dr. Carmen J. Balgobin
Superintendent of Schools

School Board of Volusia County
Mr. Ruben Colón, Chair
Mrs. Krista Goodrich, Vice Chair
Ms. Jamie Haynes
Mrs. Donna Brosemer
Mrs. Jessie Thompson

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

Date: October 14, 2026

The Volusia County School's Superintendent and School Board acknowledge receipt of the preliminary and tentative report that includes a list of examination findings, proposed adjustments and recommendations regarding the district's compliance with state requirements governing the determination and reporting of the number of full-time equivalent (FTE) student enrollment for the 2023-2024 school year. This report also includes a review of the teacher certification and students transported for the same fiscal year.

The pdf entitled 'PT FEFP Volusia County DSB' contains the statement 'End of Preliminary and Tentative Report' as expected on p. 45 of the 45 page report. As requested we are providing our response to flaudgen_audrpt_fefp@aud.state.fl.us within 30 calendar days from the date of the receipt of the e-mail and report dated September 21, 2026 to include a cover letter with digitized signature of the designated auditee official.

Please see below for the corrective actions of Volusia County Schools in response to the Findings within the report. Please see also items in which the district does not agree.

Re: ESE Findings #4, 7, 8, 20, 21, 22, 30, 31, 33, 34, 42, and 56

The following corrective actions are being incorporated:

- The ESE Department provides yearly Matrix of Services training to Student Staffing Specialists
- The ESE Coordinators continue to train and complete Matrix of Services documentation checks on a quarterly basis to ensure that the Matrix of Services reflect the level of services provided
- The ESE Department has eliminated the IEP Facilitator role at the school level and has implemented a new process whereby Student Staffing Specialists complete all IEP meetings and matrices to ensure consistent compliance practices and procedures
- The ESE Coordinators have provided ongoing professional learning including the Back to Basics training at the start of the school year as well as monthly meetings for Student Staffing Specialists
- The ESE Department will adopt the state's recommendation to complete a matrix at every IEP meeting. ITS SIS has already incorporated this new feature into the Focus IEP workflow process.
- The ESE Department has requested the matrix radio button on the IEP in FOCUS to not be optional to ensure that a matrix is completed at every IEP meeting even though it is only required to be completed every 3 years or when services change. This feature also requires a signature upon completion of this step. ITS SIS has already incorporated this new feature.
- The ESE Department will continue to train the Student Staffing Specialists to refer to the IEP Handbook which outlines procedures for *after the IEP meeting* (Module 8.19) and *IEP signatures* (Module 8.15). A copy of the IEP Handbook is provided to the Student Staffing Specialists during their SSS Bootcamp at the start of each school year and is referred to during their monthly trainings
- The ESE Department will provide STARTS training to all new ESE Staff throughout the school year which includes Case Manager Responsibilities and reviewing the IEP Handbook
- The ESE Department staff has developed a rotation for Leadership to conduct quarterly compliance folder audits and review findings with the sites'

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[8] The Volusia County School District, in their response, provided an attachment titled *Attachment to FEFP Volusia County DSB Preliminary Audit Response* which includes the District's disagreement with the first bullet in finding 42 (Ref. 700601). Upon appeal, the final resolution of the proposed adjustment will rest with the DOE. The attachment can be requested for review from the Volusia County School District.

- The ESE Department will develop a Standard Operating Procedure to review with schools to ensure that folders are compliant and reviewed by school administration quarterly
- The Virtual School administration has moved to a blended scheduling model in 2025-2026 to ensure that the student, the content teacher of record, the ESE teacher and the ESE services are all recorded in the same MSID
- The ESE Department is working collaboratively with Transportation to ensure ESY Transportation is included on the IEP schedule of services in Focus. The Focus IEP workflow has been updated to include ESY Transportation on the schedule of services. Student Staffing Specialist have been trained on the revised procedure.
- The ESE department will work collaboratively with the ITS SIS team to identify additional constraints and aids in the electronic IEP workflow process to ensure important fields are required to be entered before locking, ensure that all steps of the IEP are updated appropriately, increase validations as the data is being entered and consider any verification reports that could be utilized to ensure that matrixes are calculated correctly and vital steps or information is in place.
- Please note that we are still awaiting clarification from FLDOE regarding the level of services reported for students in a virtual program as referenced in the attached document entitled 'Virtual ESE Reporting'.

Re: Teacher Certification Findings #1, 2, 3, 9, 10, 11, 13, 15, 16, 17, 26, 27, 28, 32, 35, 36, 37, 39, 40, 41, 43, 48, 49, 50, 51, 52, 53, 54, 55, and 57

The following corrective actions are being incorporated:

- Strategies and processes are already in place to facilitate the timely out-of-field identification and subsequent board approval and parent notification to include HR review of instructional assignments and certification coverage, established timelines for placing items on the board agenda, and published school-level administrative responsibilities for identifying assignments requiring out-of-field action.
- New strategies will consist of the creation of a single district out-of-field control calendar aligned to each reporting survey period, the requirement to review a pre-survey exception report that matches employee, school, course, subject, certificate, and board status and the establishment of a hard escalation deadline for unresolved assignments before survey certification. The School Administration will be required to reconcile the exception report and certify the results.
- Before the Board cutoff: place all unresolved approved out-of-field assignments on the Board agenda. After Board action: archive approval evidence and re-run the exception report until no overdue items remain. Measure: 100% of identified out-of-field assignments approved before the applicable survey deadline.
- Adopt one centrally controlled letter template that lists every applicable out-of-field subject, not only a course number. Generate a recipient roster directly from validated student schedules and retain proof of distribution. Add a second-person quality check before release and a completion attestation by the principal.
- Strategies and processes are already in place to facilitate ESOL in-service training assignment, tracking and escalation. These include Professional learning records that capture completed in-service points and communication to teachers regarding ESOL training requirements.
- New strategies for ESOL endorsement compliance will consist of the creation of a live compliance roster showing required points, completed points, remaining points, deadline, and status. Notices will be issued at the time of course assignment, 90 days, 60 days nd 30 days before the applicable deadline. Non-compliance events will be excalated to the principal and HR leadership with an individualized completion plan.
- Establish measures to ensure the assignment of unique CS Numbers to instructional personnel who do not have a SSN on file. Produce a complete CS-number list before each survey. Resolve each record to a named, verified instructor. Retain the crosswalk and supporting evidence in the survey audit folder.
- Strategies and processes are already in place to facilitate pre-employment certification review and processing as well as school staffing.

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- New Strategies include the addition of a system-based or manual stop that prevents assignment or reporting when eligibility evidence is absent. This will include the documentation of credential requirements by assignment type. Require periodic exception reports for expired, missing, or incompatible credentials and resolve discrepancies before survey submission. Notify the principal and staffing office immediately when an assignment is not supportable. Define permissible substitute assignments and required supporting documentation in the procedure manual.
- Strategies and processes are already in place to facilitate charter school board governance and employment documentation as well as the district collection of charter school reporting data.
- New Strategies include the issuance of a charter-specific certification assurance packet covering board approval, parent notification, qualification and evidence retention. Pre-survey certifications will be required for signature from each charter school administrator. Pre-Survey desk review will be conducted targeting charter school exceptions.
- Implementation of the Focus ERP HR and Finance system took place during the 2025-2026 school year and new features for applicant tracking, new hire onboarding and teacher certification maintenance along with Out of Field identification are continually being refined with new features being added.

Re: OJT Findings #5, 18, 19, 46, and 47

The following corrective actions are being incorporated:

- At the time of the audit, CTE had an established system of teacher training, timecard review, school-level verification, and district monitoring. In response to the findings, CTE has strengthened this system through additional peer review, expanded school-based monitoring, electronic timecard and audit documentation, centralized district record retention, and a planned restructuring of OJT delivery.
- A structured OJT Teacher Support and Audit Timeline to include training, review, verification and individual compliance monitoring has been implemented.
    - August - Initial Training
    - September - Timecard Review Workshop
    - November - Survey 2 Audit Workshop
    - December - Timecard Submission and School-Level Verification
    - March - Timecard Submission and School-Level Verification
    - April - Survey 3 Audit Workshop
    - May - Individual Compliance Reviews
- OJT teachers are required to review student timecards monthly for completeness and accuracy, including: Work dates and total hours, Number of OJT credits, Hourly wage, Business and supervisor information, Student and supervisor signatures
- School-based CTE Facilitators provide an independent verification layer outside the OJT classroom. October and February timecards are provided for school-level review, and documentation expectations are reinforced during FTE survey meetings.
- During Survey 2 and Survey 3 workshops, OJT teachers verify required timecard documentation for each student through the FTE Audit Spreadsheet. When deficiencies are identified, teachers are required to: Meet with students to correct documentation deficiencies, Conduct worksite visits as needed, Resolve documentation issues prior to submission.
- CTE added a structured peer-review/mock audit process during the 2025–2026 school year. During the November Survey 2 and April Survey 3 workshops: OJT teachers exchange documentation for structured peer review. Teachers review student timecards and required documentation using an audit-focused process. The additional review provides another opportunity for early identification of errors or missing documentation. The OJT Specialist follows up on identified deficiencies. This enhancement added another independent validation point to the existing compliance process.
- Beginning 2026-2027, schools personnel to include the principal, data assistant principal, counselor, CTE facilitator and OJT teacher are required to participate in a pre-implementation entrance meeting prior to offering OJT. The meeting establishes shared school-level responsibility for OJT compliance and clearly defines responsibilities before students are enrolled.

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- CTE Facilitators are being trained in OJT compliance requirements and will serve as the school-based monitoring and verification arm of the district OJT compliance process. This distributed monitoring structure increases the district's capacity to identify and correct documentation concerns throughout the year rather than relying primarily on district-level review near an FTE audit period.
- CTE purchased JobReady360 for all OJT teachers for implementation beginning in 2026-2027. The system provides an electronic process for OJT timecard and audit documentation and reduces reliance on decentralized paper-only processes.
- A dedicated OJT timecard upload tab has been added to FOCUS SIS. Required OJT timecards will be uploaded into FOCUS, establishing a centralized district record independent of documentation maintained by the individual OJT teacher. This additional safeguard provides centralized district access to OJT timecard records, improved record retention, increased visibility for school and district monitoring, efficient retrieval during an FTE audit, reduced risk that required documentation cannot be located, and an additional accountability and verification point beyond the classroom. This measure directly addresses the audit findings involving timecards that could not subsequently be located. JobReady360 and FOCUS serve complementary functions. JobReady360 supports the operational electronic OJT documentation process, while FOCUS provides a centralized district record-retention and audit-access safeguard.
- Beginning in 2027-2028, CTE plans to transition OJT instruction to Volusia Online Learning, with three designated OJT teachers serving students across district high schools. The current decentralized model requires OJT compliance training and monitoring across numerous instructors assigned at individual schools. Because OJT may be assigned as part of varying school staffing models, the number of instructors and changes in assignments can create challenges in maintaining consistent training, implementation, documentation, and monitoring across the district. Centralizing OJT instruction through Volusia Online Learning will reduce the number of OJT instructors requiring specialized compliance training and monitoring, establish a core group of three teachers specializing in OJT requirements and documentation, increase consistency in implementation of district OJT procedures, strengthen accountability for timecard review and employer verification, simplify ongoing training and communication, allow the OJT Specialist and CTE Facilitators to provide more focused monitoring and support, improve consistency in the use of JobReady360 and required FOCUS documentation, reduce variability associated with changes in school-based OJT teaching assignments, and strengthen districtwide control of OJT documentation and FTE compliance. This transition represents a longer-term structural improvement intended to reduce compliance risk by moving from a highly decentralized instructional model to a smaller, specialized group of OJT instructors operating under consistent district procedures.

Re: ELL Findings Findings #6, 12, 14, 23, 24, 25, 29, and 38

The following corrective actions are being incorporated:

- An electronic forms workflow has been incorporated into Focus to ensure timely completion of ELL plans, eliminate the problem of lost documentation and to improve visibility and ease of access to all stakeholders to aid in verification of yearly follow up and review.
- Added a DEUSS date alert in Focus to assist with ensuring that the appropriate data review, ELL Plan update and provision of appropriate services.
- Provide regular compliance office hours workshop to train and develop ELL specialists in their duties.
- Engage in targeted internal school audits.
- Develop a district monitoring plan.
- Provide ongoing compliance training for registrars and data entry staff.
- Participate in ITS SIS Pre-Survey meetings to ensure data is reviewed and corrected before submission to FLDOE
- Submit and comply with the ESOL endorsement plan that is submitted to the state
- Utilize CTechEd consortium for access to revised ESOL endorsement courses and schedule courses for Teachers requiring the endorsements.
- Collaborate with HR and the Professional Learning departments to develop a district-wide system to encourage and monitor current teacher, admin and counselor certifications as well as out of field status.
-

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Re: Other Charter Bell Schedule, Charter Attendance Recordkeeping Findings #44 and 45

The following corrective actions are being incorporated:

- The charter school in question has since moved to a new SIS for bell schedule and attendance recordkeeping purposes.
- Bell Schedules are reviewed by the School Administration and submitted to the ITS SIS Coordinator of Master Scheduling for additional review and feedback to ensure compliancy with requirements for instructional time.
- Bell Schedules are provided to the ITS SIS FTE Specialist to incorporate into the Attendance recordkeeping system to ensure proper accounting of Instructional time.
- Pre-Survey meetings are conducted by IT SIS to review Survey data and FTE reports with the schools to assist in verification of data before submitting to the FLDOE.
- Schools are provided a CheckList of Survey Data Preparation activities to include the review of FTE Summary and Detail reports.

Re: Transportation Findings #51-55, 59-60

The following corrective actions are being incorporated:

- A comprehensive timeline with specific instructions has been created to manage the important tasks are completed to support accurate recordkeeping and reporting of data to FLDOE.
- A comprehensive Transportation FTE Data Flow guide has been developed to ensure all critical steps are followed to manage the data flow between products to include verification check points at each transition point. Current products involved in the process include Focus, VEOTrans (Busology, Tripspark) and VEONow (Where's the Bus) and associated FTP processes.
- A Control Matrix has been developed to identify each audit observation, identify the control point, specify how to exercise the control measure and where the desired outcomes can be verified. Ownership has been assigned to each of these activities to ensure completion.
- All FEFP survey reporting data will be reviewed and verified by Transportation administration prior to submission to ensure the accuracy of days-in-term calculations and supporting calendar documentation.
- The Transportation team and ITS Business Ops team will continue to implement an enhanced review process utilizing advanced reporting logic and data validation procedures to ensure transported students are reported within the appropriate FEFP membership category.
- The Transportation team will routinely verify that approved hazardous walking conditions and designated hazardous routes are properly coded and maintained within the mapping software.
- The Transportation team will conduct periodic audits of student eligibility determinations to confirm that students reported in the hazardous transportation category meet state and district eligibility requirements.
- Validations of student rider data against district enrollment and transportation eligibility records will occur before each Survey period to ensure only eligible transported students are included in FEFP reporting.
- The team has implemented additional exception reporting to identify missing scans, route anomalies, duplicate records, and data discrepancies requiring review (such as the 'No Match Single Day' report).
- New reporting procedures have been identified and shared with Charter schools with whom Volusia provides transportation services; to include the required reporting process and operator signature.
- Ongoing collaboration will occur with the ESE team to ensure ESY Transportation is included on the IEP schedule of services in Focus.
- Ongoing collaboration and training will occur with the ESE team and Staffing Specialists regarding transportation as a related service criteria on eligible student IEPs.

Sincerely,

Superintendent Dr Carmen J Balgobin

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