

**BROWARD COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2021



Sherrill F. Norman, CPA  
Auditor General

### **Board Members and Superintendent**

During the 2020-21 fiscal year, Robert W. Runcie served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Ann Murray	1
Patricia Good	2
Sarah Leonardi from 11-17-20	3
Heather P. Brinkworth through 11-16-20	3
Lori Alhadeff	4
Dr. Rosalind Osgood, Chair from 11-17-20, Vice Chair through 11-16-20	5
Laurie Rich Levinson, Vice Chair from 11-17-20	6
Nora Rupert	7
Donna P. Korn, Chair through 11-16-20	At-Large, Countywide
Debra Hixon from 11-17-20	At-Large, Countywide
Robin Bartleman through 11-16-20	At-Large, Countywide

The examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager, by e-mail at [aileenpeterson@aud.state.fl.us](mailto:aileenpeterson@aud.state.fl.us) or by telephone at (850) 412-2972.

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**BROWARD COUNTY DISTRICT SCHOOL BOARD**  
**TABLE OF CONTENTS**

Page  
No.

SUMMARY .....	i
<b>INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment .....	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments .....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	14
Findings .....	14
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	47
NOTES TO SCHEDULES.....	50
<b>INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>54</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	57
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	59
Findings .....	59
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS .....	62
NOTES TO SCHEDULES.....	63
MANAGEMENT'S RESPONSE .....	64

# **BROWARD COUNTY DISTRICT SCHOOL BOARD**

## **LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
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
PK	Prekindergarten
SBE	State Board of Education

## SUMMARY

### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), and ESE Support Levels 4 and 5, the Broward County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2021. Specifically, we noted:

- 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 54 of the 311 teachers in our test. Sixty-five (21 percent) of the 311 teachers in our test taught at charter schools and 26 (48 percent) of the 54 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	196	42	21%	26	2	8%
ESOL	415	104	25%	89	8	9%
ESE Support Levels 4 and 5	138	-	NA	23	-	NA
Totals	<u>749</u>	<u>146</u>		<u>138</u>	<u>10</u>	

Noncompliance related to the reported FTE student enrollment resulted in 101 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 82.0981 (81.6474 applicable to District schools other than charter schools and .4507 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 138.2560 (132.3770 applicable to District schools other than charter schools and 5.8790 applicable to charter schools). Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 28 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, 2021, was \$4,319.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$597,195 (negative 138.2560 times \$4,319.49), of which \$571,801 is applicable to District schools other than charter schools and \$25,394 is applicable to charter schools.

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

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

#### THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 238 schools<sup>1</sup> other than charter schools, 92 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$818.3 million was provided through the FEFP to the District for the District-reported 259,925.05 unweighted FTE as recalibrated, which included 48,260.11 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.

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<sup>1</sup> Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program 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 John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> 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 John M. McKay Scholarships for Students with Disabilities Program.

## **Student Transportation**

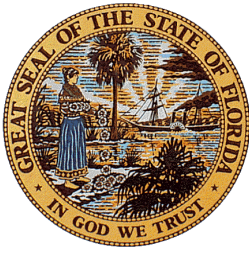
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$33.4 million for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> 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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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Broward County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021. 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 2020-21* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

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

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and 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 that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, the Broward County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

## **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<sup>3</sup> 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.

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<sup>3</sup> 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.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and 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  
November 10, 2022

# **SCHEDULE A**

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

### **Reported FTE Student Enrollment**

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2021, the Broward County District School Board (District) reported to the DOE 259,925.05 unweighted FTE as recalibrated, which included 48,260.11 unweighted FTE as recalibrated for charter schools, at 238 District schools other than charter schools, 92 charter schools, 1 cost center, and 2 virtual education cost centers.

### **Schools and Students**

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (333) 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 (24,920) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 26 of the 196 students in our Basic with ESE Services test,<sup>4</sup> 89 of the 415 students in our ESOL test,<sup>5</sup> and 23 of the 138 students in our ESE Support Levels 4 and 5 test.<sup>6</sup> Forty-two (21 percent) of the 196 students in our Basic with ESE Services test attended charter schools and 2 (8 percent) of the 26 students with exceptions attended charter schools. Similarly, 104 (25 percent) of the 415 students in our ESOL test attended charter schools and 8 (9 percent) of the 89 students with exceptions attended charter schools. None of the 138 students in our ESE Support Levels 4 and 5 test attended charter schools.

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<sup>4</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 3, 4, 7, 15, 28, 47, 60, 69, 89, 99, 100, and 101 on *SCHEDULE D*.

<sup>5</sup> For ESOL, the material noncompliance is composed of Findings 10, 11, 12, 16, 17, 20, 22, 23, 28, 29, 34, 37, 38, 41, 42, 46, 48, 49, 50, 55, 61, 68, 87, 88, 94, and 99 on *SCHEDULE D*.

<sup>6</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 14, 24, 28, 30, 31, 43, 44, 51, 56, 62, and 99 on *SCHEDULE D*.

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

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With Exceptions</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>		<b>Population</b>	<b>Test</b>	
Basic	322	26	19,045	306	25	184,222.2000	248.1995	42.9884
Basic with ESE Services	327	27	4,004	196	26	48,463.1000	178.1766	(8.8539)
ESOL	308	24	1,653	415	89	18,674.5100	289.8131	(87.0682)
ESE Support Levels 4 and 5	178	16	218	138	23	2,333.1100	121.5799	(13.6603)
Career Education 9-12	54	-	-	-	-	6,232.1300	.0000	(15.5041)
All Programs	333	27	<u>24,920</u>	<u>1,055</u>	<u>163</u>	<u>259,925.0500</u>	<u>837.7691</u>	<u>(82.0981)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,011, of which 819 are applicable to District schools other than charter schools and 192 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 54 of the 311 teachers in our test.<sup>7</sup> Sixty-five (21 percent) of the teachers in our test taught at charter schools and 26 (48 percent) of the 54 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.

<sup>7</sup> For teachers, the material noncompliance is composed of Findings 5, 6, 8, 9, 13, 18, 21, 25, 26, 27, 32, 33, 35, 36, 39, 40, 52, 54, 57, 58, 63, 64, 65, 66, 67, 70, 71, 72, 73, 76, 77, 78, 81, 82, 83, 84, 85, 86, 90, 91, 92, 95, 96, 97, and 98 on *SCHEDULE D*.

## SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	19.3869	1.124	21.7909
102 Basic 4-8	(.9877)	1.000	(.9877)
103 Basic 9-12	(18.6680)	1.012	(18.8920)
111 Grades K-3 with ESE Services	.4991	1.124	.5610
112 Grades 4-8 with ESE Services	(7.5441)	1.000	(7.5441)
113 Grades 9-12 with ESE Services	(2.1226)	1.012	(2.1481)
130 ESOL	(51.4831)	1.184	(60.9560)
254 ESE Support Level 4	(9.6611)	3.644	(35.2050)
255 ESE Support Level 5	(3.9992)	5.462	(21.8436)
300 Career Education 9-12	(7.0676)	1.012	(7.1524)
Subtotal	(81.6474)		(132.3770)
<b>Charter Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	7.7864	1.124	8.7519
102 Basic 4-8	14.2203	1.000	14.2203
103 Basic 9-12	21.2505	1.012	21.5055
112 Grades 4-8 with ESE Services	.3137	1.000	.3137
130 ESOL	(35.5851)	1.184	(42.1327)
300 Career Education 9-12	(8.4365)	1.012	(8.5377)
Subtotal	(.4507)		(5.8790)
<b>Total of Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	27.1733	1.124	30.5428
102 Basic 4-8	13.2326	1.000	13.2326
103 Basic 9-12	2.5825	1.012	2.6135
111 Grades K-3 with ESE Services	.4991	1.124	.5610
112 Grades 4-8 with ESE Services	(7.2304)	1.000	(7.2304)
113 Grades 9-12 with ESE Services	(2.1226)	1.012	(2.1481)
130 ESOL	(87.0682)	1.184	(103.0887)
254 ESE Support Level 4	(9.6611)	3.644	(35.2050)
255 ESE Support Level 5	(3.9992)	5.462	(21.8436)
300 Career Education 9-12	(15.5041)	1.012	(15.6901)
Total	(82.0981)		(138.2560)

<sup>1</sup> See NOTE A7.

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

<sup>3</sup> 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

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### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0101</u>	<u>#0191</u>	<u>#0371</u>	
101 Basic K-3	.7488	.4548	.....	1.2036
102 Basic 4-8	1.0000	.4100	.7854	2.1954
103 Basic 9-12	.....	.....	2.4276	2.4276
111 Grades K-3 with ESE Services	(.5002)	.....	.....	(.5002)
112 Grades 4-8 with ESE Services	(1.0000)	.4996	.....	(.5004)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.3634)	(1.3644)	(3.2130)	(4.9408)
254 ESE Support Level 4	(.3849)	.....	.....	(.3849)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.4997)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4997)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0391</u></b>	<b><u>#0403</u></b>	<b><u>#0511</u></b>	<b><u>#0581</u></b>	
101	1.2036	4.1950	.....	5.5546	.....	10.9532
102	2.1954	4.2403	.....	6.8570	(18.6163)	(5.3236)
103	2.4276	.....	.4896	.....	.....	2.9172
111	(.5002)	(1.0003)	.....	.4996	.....	(1.0009)
112	(.5004)	.....	.....	.....	(4.9584)	(5.4588)
113	.0000	.....	.....	.....	.....	.0000
130	(4.9408)	(8.9347)	(.9184)	(12.0030)	(2.6439)	(29.4408)
254	(.3849)	.....	.....	(.4086)	(.0509)	(.8444)
255	.0000	.....	.....	(.4996)	.....	(.4996)
300	<u>.0000</u>	<u>.....</u>	<u>(.0714)</u>	<u>.....</u>	<u>.....</u>	<u>(.0714)</u>
Total	<u>(.4997)</u>	<u>(1.4997)</u>	<u>(.5002)</u>	<u>.0000</u>	<u>(26.2695)</u>	<u>(28.7691)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)



<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> <sup>1</sup>				<u>Balance Forward</u>
		<u>#0731</u>	<u>#1321</u>	<u>#1391</u>	<u>#1661</u>	
101	10.9532	3.7836	.6426	.....	.....	15.3794
102	(5.3236)	.....	4.1032	3.4082	.....	2.1878
103	2.9172	.....	.....	.0714	.9282	3.9168
111	(1.0009)	1.0004	.....	.....	.....	(.0005)
112	(5.4588)	.....	.....	.....	.....	(5.4588)
113	.0000	.....	.....	.....	2.4999	2.4999
130	(29.4408)	(1.0726)	(4.7458)	(3.4796)	(.9282)	(39.6670)
254	(.8444)	(1.7114)	.....	.....	(1.4999)	(4.0557)
255	(.4996)	(2.0000)	.....	.....	(1.0000)	(3.4996)
300	<u>(.0714)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0714)</u>
Total	<u>(28.7691)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(28.7691)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#1701</u></b>	<b><u>#3291</u></b>	<b><u>#3401</u></b>	<b><u>#3971</u></b>	
101	15.3794	.....	1.1543	2.8532	.....	19.3869
102	2.1878	3.9150	.....	2.0925	.....	8.1953
103	3.9168	.....	.....	.....	1.0698	4.9866
111	(.0005)	.....	.....	.4996	.....	.4991
112	(5.4588)	.6486	.....	.....	.....	(4.8102)
113	2.4999	.....	.....	.....	1.6232	4.1231
130	(39.6670)	(5.1089)	(1.1543)	(4.1035)	(1.0606)	(51.0943)
254	(4.0557)	(.5092)	.....	(.8422)	(1.5708)	(6.9779)
255	(3.4996)	.....	.....	(.4996)	.....	(3.9992)
300	<u>(.0714)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0616)</u>	<u>(.1330)</u>
Total	<u>(28.7691)</u>	<u>(1.0545)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(29.8236)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#5006*</u></b>	<b><u>#5091*</u></b>	<b><u>#5221*</u></b>	<b><u>#5320*</u></b>	
101	19.3869	.....	.....	.....	2.9120	22.2989
102	8.1953	.....	2.0753	.....	4.8129	15.0835
103	4.9866	13.4449	.3781	1.2358	.....	20.0454
111	.4991	.....	.....	.....	.....	.4991
112	(4.8102)	.....	.1887	.....	.....	(4.6215)
113	4.1231	.....	.....	.....	.....	4.1231
130	(51.0943)	(5.0084)	(2.6421)	(1.2358)	(7.9249)	(67.9055)
254	(6.9779)	.....	.....	.....	.....	(6.9779)
255	(3.9992)	.....	.....	.....	.....	(3.9992)
300	<u>(.1330)</u>	<u>(8.4365)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(8.5695)</u>
Total	<u>(29.8236)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>	<u>(30.0236)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

\*Charter School

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#5422*</u></b>	<b><u>#5791*</u></b>	<b><u>#5801*</u></b>	<b><u>#6011</u></b>	
101	22.2989	4.7205	.....	.1539	.....	27.1733
102	15.0835	2.2063	2.1250	3.0008	(10.0221)	12.3935
103	20.0454	.....	6.1917	.....	(23.5709)	2.6662
111	.4991	.....	.....	.....	.....	.4991
112	(4.6215)	.....	.1250	.....	(1.8948)	(6.3913)
113	4.1231	.....	.....	.....	(6.3294)	(2.2063)
130	(67.9055)	(7.1775)	(8.4417)	(3.1547)	(.3888)	(87.0682)
254	(6.9779)	.....	.....	.....	(2.6832)	(9.6611)
255	(3.9992)	.....	.....	.....	.....	(3.9992)
300	<u>(8.5695)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(6.9346)</u>	<u>(15.5041)</u>
Total	<u>(30.0236)</u>	<u>(.2507)</u>	<u>.0000</u>	<u>.0000</u>	<u>(51.8238)</u>	<u>(82.0981)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

\*Charter School

<b>No. Program</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>		<b><u>Total</u></b>
		<b><u>#7001</u></b>	<b><u>#7004</u></b>	
101 Basic K-3	27.1733	.....	.....	27.1733
102 Basic 4-8	12.3935	1.0000	(.1609)	13.2326
103 Basic 9-12	2.6662	.....	(.0837)	2.5825
111 Grades K-3 with ESE Services	.4991	.....	.....	.4991
112 Grades 4-8 with ESE Services	(6.3913)	(1.0000)	.1609	(7.2304)
113 Grades 9-12 with ESE Services	(2.2063)	.....	.0837	(2.1226)
130 ESOL	(87.0682)	.....	.....	(87.0682)
254 ESE Support Level 4	(9.6611)	.....	.....	(9.6611)
255 ESE Support Level 5	(3.9992)	.....	.....	(3.9992)
300 Career Education 9-12	<u>(15.5041)</u>	<u>.....</u>	<u>.....</u>	<u>(15.5041)</u>
Total	<u>(82.0981)</u>	<u>.0000</u>	<u>.0000</u>	<u>(82.0981)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

# SCHEDULE D

## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Broward County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2020-21* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### Districtwide – Reporting of Bell Schedules

1. [Ref. 10101/39101/132101/222101/329101/509101/532002/542201] The course schedules for several students attending 8 of the 25 non-virtual schools tested were incorrectly reported. The schools' bell schedules supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not always reported in agreement with the schools' bell schedules. We noted varying differences ranging from 150 CMW to 2,250 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the schools' bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding levels. We present this disclosure finding with no proposed adjustment.

**Proposed Net  
Adjustments  
(Unweighted FTE)**

.0000

#### Dania Elementary School (#0101)

2. [Ref. 10102] School records did not evidence that one Basic student was in membership during the October 2020 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.4997)	(.4997)
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**Findings**

**Dania Elementary School (#0101)** (Continued)

3. [Ref. 10103] School records did not evidence that the parents of one ESE student were timely invited to attend the student's IEP meeting. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

4. [Ref. 10104] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

101 Basic K-3	.5002	
111 Grades K-3 with ESE Services	(.5002)	.0000

5. [Ref. 10170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of this teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather, the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Dania Elementary School (#0101)** (Continued)

101 Basic K-3	.3849	
254 ESE Support Level 4	(.3849)	.0000

**Follow-Up to Management's Response**

*In her written response, the Superintendent provided that the District "did not agree with all of the teacher certification findings ... for non-charter schools; however, we have provided corrective actions to ensure that future audit exceptions are minimized or avoided." The corrective actions provided by the Superintendent demonstrate appropriate actions for our recommendations. Accordingly, our teacher certification findings (Finding Nos. 5, 6, 8, 9, 13, 18, 21, 25, 26, 27, 32, 33, 35, 36, 39, 40, 52, 54, 57, 58, 63, and 98) stand as presented.*

6. [Ref. 10171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in PK/Primary Education, but taught classes that also required an ESOL Endorsement which was not issued until February 11, 2021, after the October 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3634	
130 ESOL	(.3634)	.0000
		(.4997)

**Wilton Manors Elementary School (#0191)**

7. [Ref. 19101] The course schedule of one ESE student included in our Basic with ESE Services test was incorrectly reported in Program No. 102 (Basic 4-8) during the February 2021 reporting survey period. The School's records included a valid EP that supported the student's placement in the Gifted Program; therefore, the student's schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.4996)	
112 Grades 4-8 with ESE Services	.4996	.0000

8. [Ref. 19170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL until February 5, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4548	
130 ESOL	(.4548)	.0000



**Findings**

**Wilton Manors Elementary School (#0191)** (Continued)

9. [Ref. 19171] One teacher taught Language Arts to classes that included ELL students but had earned only 78 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.9096	
130 ESOL	(.9096)	.0000
		<u>.0000</u>

**Dillard 6-12 School (#0371)**

*(Formerly Dillard High School)*

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

102 Basic 4-8	.7140	
103 Basic 9-12	1.1424	
130 ESOL	(1.8564)	.0000

11. [Ref. 37102] An ELL Committee was not convened to consider the continued ESOL placement for one ELL student who met the criteria to exit the ESOL Program based on the Spring 2020 *Assessing Comprehension and Communication in English State-to-State (ACCESS) for ELLs* reported test scores. We propose the following adjustment:

103 Basic 9-12	.8568	
130 ESOL	(.8568)	.0000

12. [Ref. 37103] The parents of one ELL student were not notified of their child's placement in the ESOL Program until December 1, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	(.4284)	.0000

13. [Ref. 37170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.0714	
130 ESOL	(.0714)	.0000
		<u>.0000</u>

**Findings**

**Deerfield Park Elementary School (#0391)**

14. [Ref. 39102] School records did not evidence that three students (two students were in our Basic test and one student was in our ESE Support Levels 4 and 5 test) were in attendance during the October 2020 reporting survey period (one student) or February 2021 reporting survey period (two students); consequently, the students did not meet the FTE eligibility requirement for FEFP funding. In addition, School records did not evidence that the parents of one of the students were notified of their child's placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	(.2301)	
111 Grades K-3 with ESE Services	(.5000)	
130 ESOL	(.7696)	(1.4997)

15. [Ref. 39103] The IEP for one ESE student was not prepared until October 29, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5003	
111 Grades K-3 with ESE Services	(.5003)	.0000

16. [Ref. 39104] The *ELL Student Plans* for nine ELL students covering the 2020-21 school year were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees were not convened by October 1 to consider seven of the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, School records did not evidence that the parents of two of the students were notified of their children's placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	3.0784	
102 Basic 4-8	3.8556	
130 ESOL	(6.9340)	.0000

17. [Ref. 39105] School records did not evidence that the parents of one ELL student were notified of their child's placement in the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.3847	
130 ESOL	(.3847)	.0000

18. [Ref. 39170/71] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in Elementary Education [Ref. 39170] and ESOL [Ref. 39170/71] until October 26, 2020, which was after the October 2020 reporting survey period. We propose the following adjustments:

		Proposed Net Adjustments (Unweighted FTE)
<b><u>Findings</u></b>		
<b><u>Deerfield Park Elementary School (#0391)</u></b> (Continued)		
Ref. 39170		
101 Basic K-3	.3848	
130 ESOL	<u>(.3848)</u>	.0000
Ref. 39171		
101 Basic K-3	.4616	
130 ESOL	<u>(.4616)</u>	.0000
		<u>(1.4997)</u>

**Hallandale High School (#0403)**

19. [Ref. 40301] School records did not evidence that one student in our Basic test was in attendance during the October 2020 reporting survey period; consequently, the student did not meet the FTE eligibility requirement for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.4288)	
300 Career Education 9-12	<u>(.0714)</u>	(.5002)

20. [Ref. 40302] An ELL Committee was not convened within 30 school days prior to one ELL 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	.7140	
130 ESOL	<u>(.7140)</u>	.0000

21. [Ref. 40370] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field. 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	.2044	
130 ESOL	<u>(.2044)</u>	.0000
		<u>(.5002)</u>

**Watkins Elementary School (#0511)**

22. [Ref. 51101] ELL Committees for six ELL students were not convened by October 1 (four students) 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. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Watkins Elementary School (#0511)** (Continued)

101 Basic K-3	.8476	
102 Basic 4-8	2.9666	
130 ESOL	<u>(3.8142)</u>	.0000

23. [Ref. 51102] School records did not evidence that the parents of nine ELL students were notified of their children's placement in the ESOL Program until after the applicable survey reporting periods. We also noted that the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	3.3904	
102 Basic 4-8	.4252	
130 ESOL	<u>(3.8156)</u>	.0000

24. [Ref. 51103] One ESE student was not reported correctly in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4996	
255 ESE Support Level 5	<u>(.4996)</u>	.0000

25. [Ref. 51170/72] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in Elementary Education [Ref. 51170] or ESOL [Ref. 51172]. We propose the following adjustments:

<u>Ref. 51170</u>		
101 Basic K-3	.4086	
254 ESE Support Level 4	<u>(.4086)</u>	.0000

<u>Ref. 51172</u>		
101 Basic K-3	.9080	
130 ESOL	<u>(.9080)</u>	.0000

26. [Ref. 51173] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL until January 22, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.6810	
130 ESOL	<u>(.6810)</u>	.0000

**Findings**

**Watkins Elementary School (#0511)** (Continued)

27. [Ref. 51174] One teacher taught Language Arts and Basic subject area courses to ELL students but was not properly certified to teach these students and was not approved by the School Board to teach out of field. In addition, the students' parents were not notified of the teacher's out-of-field status, and the teacher had earned none of the 240 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.7842	
130 ESOL	<u>(2.7842)</u>	<u>.0000</u>
		<u>.0000</u>

**Margate Middle School (#0581)**

28. [Ref. 58101/02/03] Our examination of the School's instructional calendar and records disclosed the following exceptions:

- a. The School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that the reported schedules for 1,259 students (12 students were in our Basic test, 11 students were in our Basic with ESE Services test, 17 students were in our ESOL test, and 3 students were in our ESE Support Levels 4 and 5 test) were incorrectly reported. Our recalculation of the students' actual hours of instruction disclosed a total of 882 hours of instruction, resulting in overreported FTE of 24.8002 [Ref. 58101/02/03].
- b. An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, the student was not provided 900 hours of annual instruction. [Ref. 58101/03].
- c. School records did not evidence that two ELL students were in attendance during the survey reporting periods; consequently, the students should not have been reported for FEFP funding. In addition, the two students were not provided 900 hours of annual instruction [Ref. 58102/03]. Accordingly, we propose the following adjustments:

		Proposed Net Adjustments (Unweighted FTE)
<b><u>Findings</u></b>		
<b><u>Margate Middle School (#0581)</u></b> (Continued)		
<u>Ref. 58101</u>		
102 Basic 4-8	.3585	
130 ESOL	(.3585)	.0000
 <u>Ref. 58102</u>		
102 Basic 4-8	(.3938)	
130 ESOL	(1.0755)	(1.4693)
 <u>Ref. 58103</u>		
102 Basic 4-8	(18.5810)	
112 Grades 4-8 with ESE Services	(4.9584)	
130 ESOL	(1.2099)	
254 ESE Support Level 4	(.0509)	(24.8002)
		(26.2695)

### **Follow-Up to Management's Response**

*In her written response, the Superintendent acknowledged Finding 28.a., but disagreed that the Margate Middle School was below the required 900 hours of instructional time during the 2020-2021 school year, and with our calculation of instructional minutes. Specifically, the Superintendent stated that, "fifteen minutes of the homeroom period were used daily to provide instruction on Mindfulness & Social and Emotional Learning (SEL), and this time is not associated with a course number" and that, "the School Board of Broward County's SEL and Mindfulness initiative provides, "Teachers or staff will provide students with a minimum of 10 minutes of Mindfulness and SEL activities every day." Also, she stated that "in order to ensure this was done effectively, teachers taught Mindfulness and SEL lessons, and students participated in activities during the 15-minute time frame. Therefore, this Mindfulness & SEL instructional time should be counted towards the 900 hours of instructional time for the school year."*

*However, the daily Mindfulness and SEL activities were not associated with any course number nor linked to a course in the DOE Course Code Directory (CCD). Based on Sections 1001.02(2)(n) and 1003.42, Florida Statutes, SBE Rule 6A-1.094121, FAC, Mental and Emotional Health Education, was implemented effective August 20, 2019, and was later revised, repealed, and amended to SBE Rule 6A-1.094124, FAC, Required Instruction Planning and Reporting, effective December 22, 2020. These rules specifically provide that, each year, the school district must submit an implementation plan and an annual report to the Commissioner of the DOE that specifies the courses in which instruction will be delivered for each grade level. Additionally, according to the DOE CCD and Instructional Personnel Assignments document, 2020-2021, page 3, SBE Rule 6A-1.09441, FAC, requires that courses funded through the FEPF and courses for which students may earn credit toward high school graduation must be listed in the DOE CCD, and that the course code numbers are essential in the collection of information for use by decision-makers. The Superintendent also noted that 4 of the 10 minutes for lunch transition should have been considered instructional time. However, this was not delineated on the School's bell (Follow-Up to Management's Response Continues on Next Page)*

**Findings**

*schedules. As such, since the 15 minutes of the School's homeroom classes and minutes for lunch period transitions were not listed as instructional minutes with related course numbers, the DOE will need to evaluate and make the final determination. Accordingly, our finding stands as presented.*

**Tropical Elementary School (#0731)**

29. [Ref. 73101] School records did not evidence that the parents of two ELL students were notified of their children's placement in the ESOL Program until after the February 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8552	
130 ESOL	<u>(.8552)</u>	.0000

30. [Ref. 73102] The *Matrix of Services* forms for one ESE student reported in our Program No. 255 (ESE Support Level 5) test incorrectly included three special consideration points that were designated for PK students earning less than .5000 FTE. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

31. [Ref. 73103] Three ESE students were not reported correctly in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0004	
254 ESE Support Level 4	<u>(.0004)</u>	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

32. [Ref. 73170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Deaf or Hard of Hearing but taught courses that required certification in Elementary Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	2.7110	
254 ESE Support Level 4	<u>(2.7110)</u>	.0000

33. [Ref. 73171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL covering the February 2021 reporting survey period. We also noted that the teacher had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Tropical Elementary School (#0731)** (Continued)

101 Basic K-3	.2174	
130 ESOL	<u>(.2174)</u>	<u>.0000</u>
		<u>.0000</u>

**Sheridan Park Elementary School (#1321)**

34. [Ref. 132102] An ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.7140	
130 ESOL	<u>(.7140)</u>	<u>.0000</u>

35. [Ref. 132170] One teacher did not hold a valid Florida teaching certificate. The teacher taught Language Arts and Basic subject area courses that included an ELL student during the October 2020 and February 2021 reporting survey periods. School staff indicated that the teacher was hired as an Interim Substitute to replace a teacher on leave under the Family and Medical Leave Act. The teacher returned to the classroom July 12, 2021.

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

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

101 Basic K-3	.6426	
130 ESOL	<u>(.6426)</u>	<u>.0000</u>



**Findings**

**Sheridan Park Elementary School (#1321) (Continued)**

36. [Ref. 132171] One teacher taught a Language Arts course that included ELL students but had earned only 78 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	3.3892	
130 ESOL	<u>(3.3892)</u>	<u>.0000</u>
		<u>.0000</u>

**Lauderhill 6-12 School (#1391)**

*(Formerly known as Lauderhill Middle School)*

37. [Ref. 139101] ELL Committees for five ELL students were not convened by October 1 (three students) 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. We propose the following adjustment:

102 Basic 4-8	1.8564	
130 ESOL	<u>(1.8564)</u>	<u>.0000</u>

38. [Ref. 139102] School records did not evidence that the parents of two ELL students were notified of their children's placements in the ESOL Program. We also noted that the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0520	
130 ESOL	<u>(1.0520)</u>	<u>.0000</u>

39. [Ref. 139170] One teacher taught English and Middle/Junior Language Arts 1 to classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0714	
103 Basic 9-12	.0714	
130 ESOL	<u>(.1428)</u>	<u>.0000</u>

**Findings**

**Lauderhill 6-12 School (#1391) (Continued)**  
**(Formerly known as Lauderhill Middle School)**

40. [Ref. 139171] One teacher taught Middle/Junior Language Arts 3 courses that included ELL students but had earned only 60 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	<u>.0000</u>
		<u>.0000</u>

**Hollywood Hills High School (#1661)**

41. [Ref. 166101] An ELL Committee for one ELL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

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

42. [Ref. 166102] The letter notifying parents of one ELL student's ESOL placement was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

43. [Ref. 166103] The *Matrix of Services (Matrix)* forms for two ESE students were incorrectly scored. The *Matrix* form for one student included three special considerations points designated for PK students earning less than .5000 FTE; however, the student was in grade 12. The *Matrix* form for the other student included 13 special considerations points designated for hospital and homebound students receiving one-on-one instruction; however, the student was not enrolled in the Hospital and Homebound Program. We recalculated the ratings and noted that both students should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>

**Findings**

**Hollywood Hills High School (#1661)** (Continued)

44. [Ref. 166104] One ESE student was not reported correctly in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

**Lauderdale Lakes Middle School (#1701)**

45. [Ref. 170107] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain student sign-in and sign-out sheets. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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46. [Ref. 170101] School records did not evidence that two students (one student was in our Basic test and one student was in our ESOL test) were in attendance during the October 2020 reporting survey period; consequently, the students should not have been reported for FEFP funding. We also noted that an ELL Committee was not convened within 30 days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond three years from the student's DEUSS, and the parents of the student were not notified of their child's ESOL placement. We propose the following adjustment:

102 Basic 4-8	(.6547)	
130 ESOL	<u>(.3998)</u>	(1.0545)

47. [Ref. 170102] A portion of the course schedule for one ESE student in our Basic with ESE Services test was incorrectly reported in Program No. 102 (Basic 4-8). The School's records included valid EPs that supported the student's placement in the Gifted Program; consequently, the student's entire schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.1394)	
112 Grades 4-8 with ESE Services	<u>.1394</u>	.0000

**Findings**

**Lauderdale Lakes Middle School (#1701)** (Continued)

48. [Ref. 170103] ELL Committees for seven ELL students were not convened by October 1 (five students) or within 30 school days prior to the student's DEUSS anniversary date (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the parents of one of the students were not notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	3.0576	
130 ESOL	<u>(3.0576)</u>	.0000

49. [Ref. 170104] The ELL Committee for one ELL student who met the criteria to exit the ESOL Program based on the student's Spring 2020 *Assessing Comprehension and Communication in English State-to-State (ACCESS) for ELLs* reported test scores did not consider at least two of the five ESOL placement criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, prior to recommending the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.7212	
130 ESOL	<u>(.7212)</u>	.0000

50. [Ref. 170105] School records did not evidence that the parents of two ELL students were notified of their children's placement in the ESOL Program until December 2, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.7091	
130 ESOL	<u>(.7091)</u>	.0000

51. [Ref. 170106] One ESE student was not reported correctly in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5092	
254 ESE Support Level 4	<u>(.5092)</u>	.0000

52. [Ref. 170170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Language Arts. We propose the following adjustment:

102 Basic 4-8	.2212	
130 ESOL	<u>(.2212)</u>	.0000

(1.0545)

**Findings**

**Thurgood Marshall Elementary School (#3291)**

53. [Ref. 329102] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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54. [Ref. 329170/71/72] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL until January 27, 2021, which was after the October 2020 reporting survey period. We propose the following adjustments:

Ref. 329170

101 Basic K-3

.3848

130 ESOL

(.3848)

.0000

Ref. 329171

101 Basic K-3

.3702

130 ESOL

(.3702)

.0000

Ref. 329172

101 Basic K-3

.3993

130 ESOL

(.3993)

.0000

.0000

**Sawgrass Elementary School (#3401)**

55. [Ref. 340101] The *ELL Student Plans* for three ELL students were not available at the time of our examination and could not be subsequently located. We also noted that an ELL Committee was not convened within 30 school days prior to one of the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, one of the students met the criteria to exit the ESOL Program based on the student's Spring 2020 *Assessing Comprehension and Communication in English State-to-State (ACCESS) for ELLs* reported test scores; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8

2.0925

130 ESOL

(2.0925)

.0000

**Findings**

**Sawgrass Elementary School (#3401)** (Continued)

56. [Ref. 340102] 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:

111 Grades K-3 with ESE Services	.4996	
255 ESE Support Level 5	(.4996)	.0000

57. [Ref. 340170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of this teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather, the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

101 Basic K-3	2.0110	
130 ESOL	(2.0110)	.0000

**Findings**

**Sawgrass Elementary School (#3401)** (Continued)

58. [Ref. 340171] One teacher was not properly certified and was not approved by the School Board to teach Autism Spectrum Disorder students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.8422	
254 ESE Support Level 4	<u>(.8422)</u>	<u>.0000</u>
		<u>.0000</u>

**West Broward High School (#3971)**

59. [Ref. 397104] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A 1.044(3), FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain sign-in and sign-out logs that documented student late arrivals or early departures. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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60. [Ref. 397101] A portion of the course schedule for one ESE student in our Basic with ESE Services test was incorrectly reported in Program No. 300 (Career Education 9-12) or Program No. 103 (Basic 9-12). The School's records included a valid EP that supported the student's placement in the Gifted Program; consequently, the student's entire schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.0622)	
113 Grades 9-12 with ESE Services	.1238	
300 Career Education 9-12	<u>(.0616)</u>	<u>.0000</u>

61. [Ref. 397102] An ELL Committee for one ELL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

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

**Findings**

**West Broward High School (#3971) (Continued)**

62. [Ref. 397103] Three ESE students were not reported correctly in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.4994	
254 ESE Support Level 4	<u>(1.4994)</u>	.0000

63. [Ref. 397170/71/72] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL [Ref. 397170/72] or Health Education [Ref. 397171]. We propose the following adjustments:

<u>Ref. 397170</u>		
103 Basic 9-12	.6322	
130 ESOL	<u>(.6322)</u>	.0000

<u>Ref. 397171</u>		
103 Basic 9-12	.0714	
254 ESE Support Level 4	<u>(.0714)</u>	.0000

<u>Ref. 397172</u>		
103 Basic 9-12	.0714	
130 ESOL	<u>(.0714)</u>	.0000

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**Somerset Preparatory Academy Charter High at North Lauderdale (#5006)**

64. [Ref. 500670] One teacher taught Creative Writing and Basic subject area courses to classes that included ELL students but had earned none of the 300 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.6250	
130 ESOL	<u>(1.6250)</u>	.0000

65. [Ref. 500671/73/74] Our testing of teacher qualifications disclosed that three teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), rather, the School's records demonstrated that these individuals were hired to fill open teacher vacancies providing direct instructional services to students.



**Findings**

**Somerset Preparatory Academy Charter High at North Lauderdale (#5006)** (Continued)

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

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

<u>Ref. 500671</u>		
103 Basic 9-12	.0625	
130 ESOL	<u>(.0625)</u>	.0000
 <u>Ref. 500673</u>		
103 Basic 9-12	8.4365	
300 Career Education 9-12	<u>(8.4365)</u>	.0000
 <u>Ref. 500674</u>		
103 Basic 9-12	2.0042	
130 ESOL	<u>(2.0042)</u>	.0000

66. [Ref. 500672] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.1917	
130 ESOL	<u>(1.1917)</u>	.0000

**Findings**

**Somerset Preparatory Academy Charter High at North Lauderdale (#5006)** (Continued)

67. [Ref. 500675] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Mathematics (Grades 5-9) but taught a course that included an ELL student (Grade 11) and required certification in Math (Grades 6-12). 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	.1250	
130 ESOL	<u>(.1250)</u>	<u>.0000</u>
		<u>.0000</u>

**Coral Springs Charter School (#5091)**

68. [Ref. 509102] ELL Committees for two ELL 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:

102 Basic 4-8	.4374	
103 Basic 9-12	.3781	
130 ESOL	<u>(.8155)</u>	<u>.0000</u>

69. [Ref. 509103] A portion of the course schedule for one ESE student in our Basic with ESE Services test was incorrectly reported in Program No. 102 (Basic 4-8) during the February 2021 reporting survey period. The School's records included valid EPs that supported the student's placement in the Gifted Program; consequently, the student's entire schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	<u>(.1887)</u>	
112 Grades 4-8 with ESE Services	<u>.1887</u>	<u>.0000</u>

70. [Ref. 509170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4932	
130 ESOL	<u>(.4932)</u>	<u>.0000</u>

**Findings**

**Coral Springs Charter School (#5091)** (Continued)

71. [Ref. 509171] One teacher taught Middle/Junior Intensive Reading and Middle/Junior Language Arts 2 classes to ELL students but was not properly certified, was not approved by the Charter School Board to teach these students out of field in Reading and ESOL, and had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We also noted that the students' parents were not notified of the teacher's out-of-field status.

Further, School records demonstrated that the teacher was hired as a substitute. However, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

102 Basic 4-8	1.3334	
130 ESOL	<u>(1.3334)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Somerset Academy Charter High (#5221)**

72. [Ref. 522170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.9540	
130 ESOL	<u>(.9540)</u>	.0000

73. [Ref. 522171] One teacher taught English to a class that included ELL students but had earned none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2818	
130 ESOL	<u>(.2818)</u>	.0000
		<u>.0000</u>

**Summit Academy Charter School (#5320)**

74. [Ref. 532001] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A 1.044(3), FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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75. [Ref. 532003] Our examination of the reported FTE for one student in our Basic test disclosed that the FTE was not properly recalibrated to .5000 FTE for a student who had only been reported in one of the two reporting survey periods. Specifically, *FTE General Instructions 2020-21*, page 7 states, "If a student only has FTE enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE reported will be capped at 0.5 FTE, even if FTE is reported in Survey 1 and/or Survey 4, with exception to FTE reported by DJJ students beyond the 180-day school year and FTE related to McKay Scholarships." We propose the following adjustment:

102 Basic 4-8	<u>(.2000)</u>	(.2000)
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**Findings**

**Summit Academy Charter School (#5320) (Continued)**

76. [Ref. 532070] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	3.6855	
130 ESOL	<u>(3.6855)</u>	.0000

77. [Ref. 532071] One teacher was not properly certified and was not approved by the Charter School Board to teach ESOL out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.3274	
130 ESOL	<u>(1.3274)</u>	.0000

78. [Ref. 532072] One teacher taught Language Arts to a class that included ELL students but had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.9120	
130 ESOL	<u>(2.9120)</u>	.0000
		<u>(.2000)</u>

**Championship Academy of Distinction at Davie (#5422) Charter School**

79. [Ref. 542202] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers and the students' sign-in and sign-out sheets. In addition, the teachers' daily exceptions reports were not generated and retained to identify teachers who did not submit student attendance. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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**Findings**

**Championship Academy of Distinction at Davie (#5422) Charter School** (Continued)

80. [Ref. 542203] Our examination of the School's enrollment records for the 2020-21 school year disclosed that one (not in our test) student was not in attendance and membership during the February 2021 survey reporting period; therefore, the student did not meet the FTE eligibility requirements and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.2507)	(.2507)
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81. [Ref. 542270] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until October 21, 2020, which was after the October 2020 reporting survey period. The teacher held certification in Social Science but taught courses that required certification in Science. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.2740	
130 ESOL	(1.2740)	.0000

82. [Ref. 542271] One teacher was not properly certified and was not approved by the Charter School Board to teach ESOL out of field. In addition, the students' parents were not notified of the teacher's out-of-field status, and the teacher had earned none of the 180 or none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.2285	
130 ESOL	(1.2285)	.0000

83. [Ref. 542272] One teacher was not properly certified and was not approved by the Charter School Board to teach ESOL out of field until October 21, 2020, which was after the October 2020 reporting survey period. In addition, the teacher had earned none of the 120 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.4284	
130 ESOL	(.4284)	.0000

**Findings**

**Championship Academy of Distinction at Davie (#5422) Charter School** (Continued)

84. [Ref. 542273/76] Two teachers were not properly certified and were not approved by the Charter School Board to teach ESOL out of field. In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 542273</u>		
101 Basic K-3	1.6228	
102 Basic 4-8	.0455	
130 ESOL	<u>(1.6683)</u>	.0000
 <u>Ref. 542276</u>		
102 Basic 4-8	.7280	
130 ESOL	<u>(.7280)</u>	.0000

85. [Ref. 542274] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until October 21, 2020, which was after the October 2020 reporting survey period. The teacher held certification in Social Science but taught courses that required certification in Elementary Education and ESOL. We propose the following adjustment:

102 Basic 4-8	.4095	
130 ESOL	<u>(.4095)</u>	.0000

86. [Ref. 542275] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Elementary Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.4408	
130 ESOL	<u>(1.4408)</u>	.0000
		<u>(.2507)</u>

**Findings**

**Avant Garde Academy of Broward (#5791) Charter School**

87. [Ref. 579101] The letters notifying parents of three ELL students' ESOL placements were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0625	
130 ESOL	<u>(1.0625)</u>	.0000

88. [Ref. 579102] One ELL student was incorrectly reported in the ESOL Program. The student met the criteria to exit the ESOL Program based on the Spring 2020 *Assessing Comprehension and Communication in English State-to-State (ACCESS) for ELLs* reported test scores and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	.6250	
130 ESOL	<u>(.6250)</u>	.0000

89. [Ref. 579103] A portion of the course schedule for one ESE student in our Basic with ESE Services test was incorrectly reported in Program No. 102 (Basic 4-8). The School's records included a valid EP that supported the student's placement in the Gifted Program; consequently, the student's entire schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.1250)	
112 Grades 4-8 with ESE Services	<u>.1250</u>	.0000

90. [Ref. 579171] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Middle Grades English. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1875	
130 ESOL	<u>(.1875)</u>	.0000

91. [Ref. 579172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute teacher; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher  
(*Finding Continues on Next Page*)



**Findings**

**Avant Garde Academy of Broward (#5791) Charter School** (Continued)

(i.e., in a limited temporary role), rather, the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

103 Basic 9-12	2.3125	
130 ESOL	<u>(2.3125)</u>	.0000

92. [Ref. 579173] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3750	
103 Basic 9-12	3.8792	
130 ESOL	<u>(4.2542)</u>	.0000
		<u>.0000</u>

**Panacea Prep Charter School (#5801)**

93. [Ref. 580102] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and DOE's *Comprehensive Management* (Finding Continues on Next Page)

**Findings**

**Panacea Prep Charter School (#5801)** (Continued)

*Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

94. [Ref. 580101] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. We also noted that the students met the criteria to exit the ESOL Program based on the Spring 2020 *Assessing Comprehension and Communication in English State-to-State (ACCESS) for ELLs* reported test scores and ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

102 Basic 4-8	1.5004	
130 ESOL	<u>(1.5004)</u>	.0000

95. [Ref. 580170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Elementary Education. We propose the following adjustment:

101 Basic K-3	.1539	
130 ESOL	<u>(.1539)</u>	.0000

96. [Ref. 580171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of this teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather, the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

**Findings**

**Panacea Prep Charter School (#5801)** (Continued)

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

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

102 Basic 4-8	.6668	
130 ESOL	(.6668)	.0000

97. [Ref. 580172] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Family Consumer Science but taught courses that required certification in Elementary Education and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status, and the teacher had earned none of the 180 and none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.8336	
130 ESOL	(.8336)	.0000
		.0000

**Broward Detention Center (#6011)**

98. [Ref. 601170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses to ELL students that required certification in English (Grades 6-12). In addition, the students' parents were not notified of the teacher's out-of-field status. Since the students were adjusted in Finding No. 99 (Ref. 601101), we present this disclosure finding with no proposed adjustment.

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**Findings**

**Broward Detention Center (#6011)** (Continued)

99. [Ref. 601101] Our examination of the attendance records at Broward Detention Center, a DJJ facility, disclosed that, contrary to SBE Rule 6A 1.044(3), FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, teachers did not record student daily attendance. The School provided alternative documentation, specifically, the DJJ facility daily logs of students in detention; however, these records were not signed attesting to the validity of the information and there was no specific indication identifying the course or teacher. Consequently, we could not determine the actual attendance activity for all 152 students (7 students were in our Basic test, 3 students were in our Basic with ESE Services test, 2 students were in our ESOL test, and 6 students were in our ESE Support Levels 4 and 5 test) reported in the July and October 2020 and February and June 2021 reporting survey periods.

We also noted the following exceptions relating to the students reported specifically in the October 2020 and February 2021 reporting survey periods (85 students) and reported in the June 2020 and July 2021 reporting survey periods (72 students), as follows:

- a. Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A 1.045111, FAC; and *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that students' schedules included one day that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up the day. As a result, the District overreported the FTE for the 85 students. Our recalculation of the FTE and actual hours of instruction disclosed a total of 881 hours (or .9789 FTE) of the required 900 hours of instruction were provided for the 2020-21 regular school year. This incorrect reporting resulted in overreported FTE of .7934 for those 85 students who were reported in the October 2020 and February 2021 reporting survey periods.
- b. Our examination of the student course schedules and the FTE reported for 72 students disclosed that the FTE was overreported for both the July 2020 and June 2021 reporting survey periods. Specifically, our review of the reported FTE indicated that the students were reported for 35 days of instruction in both summer reporting survey periods. The *FTE General Instructions 2020-21* provides (*Finding Continues on Next Page*)

**Findings**

**Broward Detention Center (#6011)** (Continued)

that the calculation of FTE for students in DJJ programs shall be limited to 25 hours per week, with the actual number of days reported in Survey 1 and Survey 4 dependent on the approved calendar. The School's approved instructional calendar supported term lengths of 29 instructional days in the July 2020 reporting survey period (or approximately .1611 FTE per student) and 31 instructional days in the June 2021 reporting survey period (or approximately .1700 FTE per student). This incorrect reporting resulted in overreported FTE of 2.0130.

We propose the following adjustment:

102 Basic 4-8	(10.0221)	
103 Basic 9-12	(23.5709)	
112 Grades 4-8 with ESE Services	(1.8948)	
113 Grades 9-12 with ESE Services	(6.3294)	
130 ESOL	(.3888)	
254 ESE Support Level 4	(2.6832)	
300 Career Education 9-12	(6.9346)	(51.8238)
		(51.8238)

**Broward Virtual Instruction Program (#7001)**

100. [Ref. 700101] A valid EP for one ESE student reported in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
		.0000

**Broward Virtual Franchise (#7004)**

101. [Ref. 700401] A portion of the course schedules for three ESE students in our Basic with ESE Services test was incorrectly reported in Program No. 102 (Basic 4-8) or Program No. 103 (Basic 9-12). The School's records included valid EPs that supported the students' placements in the Gifted Program; consequently, the students' schedules should have been reported in Program No. 112 (Grades 4-8 with ESE Services) or Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
<b><u>Findings</u></b>		
<b><u>Broward Virtual Franchise (#7004)</u></b> (Continued)		
102 Basic 4-8	(.1609)	
103 Basic 9-12	(.0837)	
112 Grades 4-8 with ESE Services	.1609	
113 Grades 9-12 with ESE Services	<u>.0837</u>	<u>.0000</u>
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<b><u>(82.0981)</u></b>

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS
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We recommend that Broward County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (2) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and DOE's *Comprehensive Management Information System Automated Student Attendance Recordkeeping Handbook*; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (5) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (6) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (7) parents of ELL students are timely notified of their child's ESOL placement; (8) students scored as English language proficient are either exited from the ESOL Program or ELL Committee documentation is available and clearly indicates when the meetings took place and what criteria were used to support the students' continued ESOL placements; (9) parents are timely invited to attend their child's IEP or EP meeting and these meetings include the required participants' input which is documented and maintained in each student's file; (10) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs and maintained in the students' files; (11) EPs and IEPs are timely prepared and retained in readily accessible files; (12) teachers, including substitute teachers, serving in the 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 timely approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teachers' out-of-field placement; and (13) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

## REGULATORY CITATIONS

### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

*FTE General Instructions 2020-21*

### **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 2020-21*

*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 2020-21*

### **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

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<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Broward County District School Board (District), the FEFP, the FTE, and related areas is provided below.

### 1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 238 schools other than charter schools, 92 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$818.3 million was provided through the FEFP to the District for the District-reported 259,925.05 unweighted FTE as recalibrated, which included 48,260.11 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 Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program 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 John M. McKay Scholarships for Students with Disabilities Program. 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 John M. McKay Scholarships for Students with Disabilities Program.

#### **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 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and Survey 4 was performed June 14 through 18, 2021.

## **7. Educational Programs**

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

## **8. Statutes and Rules**

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

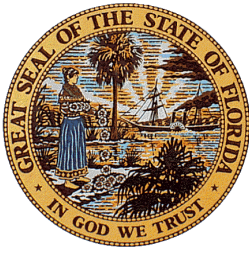
SBE Rules, Chapter 6A-6, FAC, *Special Programs*

<p style="text-align: center;"><b>NOTE B – TESTING</b>  <b>FTE STUDENT ENROLLMENT</b></p>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Bell Schedules	1
1. Dania Elementary School	2 through 6
2. Wilton Manors Elementary School	7 through 9
3. Dillard 6-12 School ( <i>Formerly known as Dillard High School</i> )	10 through 13
4. Deerfield Park Elementary School	14 through 18
5. Hallandale High School	19 through 21
6. Watkins Elementary School	22 through 27
7. Margate Middle School	28
8. Tropical Elementary School	29 through 33
9. Sheridan Park Elementary School	34 through 36
10. Lauderhill 6-12 School ( <i>Formerly known as Lauderhill Middle School</i> )	37 through 40
11. Hollywood Hills High School	41 through 44
12. Lauderdale Lakes Middle School	45 through 52
13. Atlantic Technical College	NA
14. Thurgood Marshall Elementary School	53 and 54
15. Sawgrass Elementary School	55 through 58
16. West Broward High School	59 through 63
17. Somerset Preparatory Academy Charter High at North Lauderdale*	64 through 67
18. Coral Springs Charter School*	68 through 71
19. Somerset Academy Charter High *	72 and 73
20. Summit Academy Charter School*	74 through 78
21. Championship Academy of Distinction at Davie *	79 through 86
22. ARC Broward, Inc.	NA
23. Avant Garde Academy of Broward *	87 through 92
24. Panacea Prep Charter School *	93 through 97
25. Broward Detention Center	98 and 99
26. Broward Virtual Instruction Program	100
27. Broward Virtual Franchise	101

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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Tallahassee, Florida 32399-1450



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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Broward County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021. 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 2020-21 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

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

## **Opinion**

In our opinion, the Broward County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

## **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<sup>8</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

## Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 10, 2022



## SCHEDULE F

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### POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Broward County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, 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, 2021. (See NOTE B.) The population of vehicles (1,982) 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 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (20,278) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	5
Hazardous Walking	544
IDEA – PK through Grade 12, Weighted	1,753
All Other FEFP Eligible Students	<u>17,976</u>
Total	<u>20,278</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 430 of the 20,278 students reported as being transported by the District.	23	(23)
In conjunction with our general tests of student transportation we identified certain issues related to 5 additional students.	<u>5</u>	<u>(5)</u>
Total	<u>28</u>	<u>(28)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Broward County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2020-21 (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<sup>9</sup> and October 2020 reporting survey periods and the February and June 2021 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 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that three students were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2021 reporting survey period. The students' IEPs were not available at the time of our examination and could not be subsequently located; therefore, the students were not eligible for State transportation funding. We propose the following adjustment:

#### **June 2021 Survey**

##### 7 Days in Term

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

2. [Ref. 52] Two students in our test were not enrolled in school during the June 2021 reporting survey period; consequently, the students were not eligible for State transportation funding. We also noted that the IEP for one of these students did not indicate the need for ESY services. We propose the following adjustment:

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<sup>9</sup> Due to the COVID-19 pandemic, the District did not transport students during the July 2020 reporting survey period.

**Findings**

**June 2021 Survey**

**7 Days in Term**

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

3. [Ref. 53] Three students in our test were either not marked on the bus driver's report as riding the bus (one student) or not listed on the bus drivers' reports (two students). We also noted that the IEP for one of these students did not indicate the need for ESY services. We propose the following adjustments:

**October 2020 Survey**

**89 Days in Term**

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

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

**June 2021 Survey**

**7 Days in Term**

IDEA - PK through Grade 12, Weighted	(1)	(3)
--------------------------------------	-----	-----

4. [Ref. 54] Nineteen ESE students (18 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2021 reporting survey period. The students' IEPs did not indicate the need for ESY services. We propose the following adjustment:

**June 2021 Survey**

**7 Days in Term**

All Other FEFP Eligible Students	(19)	(19)
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5. [Ref. 55] Our general tests disclosed that the number of DIT for 1,075 students in the October 2020 reporting survey period was incorrectly reported. The students were reported for 90 DIT but should have been reported for 89 DIT in accordance with the District's Instructional Calendar that should have included one tropical storm day off. We propose the following adjustment:

**October 2020 Survey**

**90 Days in Term**

Hazardous Walking	(31)	
-------------------	------	--

IDEA - PK through Grade 12, Weighted	(292)	
--------------------------------------	-------	--

All Other FEFP Eligible Students	(752)	
----------------------------------	-------	--

**89 Days in Term**

Hazardous Walking	31	
-------------------	----	--

IDEA - PK through Grade 12, Weighted	292	
--------------------------------------	-----	--

All Other FEFP Eligible Students	<u>752</u>	0
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**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

6. [Ref. 56] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in Broward Virtual Franchise which did not require State transportation services. We propose the following adjustment:

**June 2021 Survey**

**7 Days in Term**

All Other FEFP Eligible Students

(1)

(1)

**Proposed Net Adjustment**

**(28)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Broward County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who are enrolled in school during the survey week and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (2) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; (3) only ESE students whose IEPs authorize ESY services are reported for State transportation funding during a summer reporting survey period; (4) the number of DIT is accurately reported and documentation is maintained to support that reporting; and (5) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding.

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 2020-21 (Appendix G)*

## NOTES TO SCHEDULES

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### NOTE A - SUMMARY STUDENT TRANSPORTATION

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

#### 1. Student Eligibility

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

#### 2. Transportation in Broward County

For the fiscal year ended June 30, 2021, the District received \$33.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2020	487	1,075	109
February 2021	991	17,515	1,070
June 2021	<u>504</u>	<u>1,688</u>	<u>5,084</u>
Totals	<u>1,982</u>	<u>20,278</u>	<u>6,263</u>

#### 3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

### NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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## Office of the Superintendent

**Dr. Vickie L. Cartwright,**

**Superintendent of Schools**

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## The School Board of Broward County, Florida

Torey Alston, Chair  
Lori Alhadeff, Vice Chair

Daniel P. Foganholi

Debra Hixon

Sarah Leonardi

Ryan Reiter

Nora Rupert

Manuel A. Serrano

Kevin P. Tynan

Dr. Vickie L. Cartwright  
Superintendent of Schools

November 10, 2022

Ms. Sherrill F. Norman, CPA

Auditor General, State of Florida

Claude Denson Pepper Building, Suite G74

111 West Madison Street

Tallahassee, Florida 32399-1450

Dear Ms. Norman:

District management has reviewed the preliminary and tentative audit report, *Broward County District School Board - Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation for the Fiscal Year Ended June 30, 2021*.

Our responses to the audit findings and corrective action plans follow.

### **Attendance Records, Instructional Time, and Summer Reporting - Broward Detention Center**

The District's Deputy Superintendent - Teaching & Learning and Associate Superintendent – Non-Traditional Schools have reviewed and acknowledge audit Finding 99. However, we will be appealing the finding to the Florida Department of Education due to the circumstances outlined below.

The District's established automated student attendance recordkeeping system is Pinnacle. However, at the Broward Detention Center, an alternate student attendance procedure was established to fit the needs of movement of students in a confined setting and to meet the safety and security guidelines established by the facility. The procedure was as follows:

Each morning, the registrar received from the Department of Juvenile Justice (DJJ) detention staff the alphabetical list of youth currently in detention. The list was rectified to account for youth who were no longer at the facility and needed to be withdrawn from school, and for new youth to the facility who needed to be registered and enrolled in school. Once updated, the registrar provided to the classroom



teachers an attendance list of students expected to be in school. Once in class, the teacher took attendance by having students sign an attendance sheet. The attendance sheet was collected by the teacher, verified, and filed. At the end of each school year, attendance sheets were collected by administration. The registrar recorded daily attendance for youth in TERMS on the A17 panel.

Due to the COVID-19 pandemic, the School Board of Broward County voted to continue remote instruction that included July 2020 and October 2020 FTE survey windows. Education was provided via remote instruction, and this interrupted the established procedure for capturing student attendance. To obtain student signatures on the teachers' attendance sheets, the DJJ detention staff was asked to distribute the sheets to youth who participated in school and return the sheets with accompanying schoolwork to the school guidance office within the facility. This was not part of their job description and most refused to do it. A member of the Broward County Public School education staff retrieved the documents to distribute to the teachers. Teachers refused to touch some of the materials coming out of the Detention Center. Teachers repeatedly contacted the Broward Teachers Union to grieve their concerns about work conditions during the COVID-19 pandemic and to not report in-person to school or touch papers needed to document attendance.

According to the June 8, 2021 Florida Department of Juvenile Justice press release, there were 40 employee COVID-19 confirmed cases and seven youth COVID-19 confirmed cases at the Broward Detention Center. This resulted in a decline of DJJ detention staff attendance which negatively impacted school and reporting of attendance. The pandemic disrupted many of our standard operating procedures. Furthermore, throughout the rest of the school year, including during the February 2021 survey window, the Detention Center restricted movement of youth and limited access to essential personnel. During restricted movement, education was provided remotely.

Beginning in July of 2022, corrective actions were undertaken by the Data Intelligence – Information Technology department to grant appropriate Pinnacle access and training to teachers, clerical, and administrators servicing the Broward Detention Center. Steps have been taken to have the school's bell schedule reflect the movement schedule of the youth. Currently, teacher classes are being recoded to better align with the bell schedule. Complete implementation of the corrective actions will be achieved by December 1, 2022.

With regard to Finding 99. a., the District established a board-approved calendar for the 2020-2021 school year. The decision made by the Superintendent of Schools to close Broward County Public Schools on November 9, 2020 due to Tropical Storm Eta resulted in a loss of instructional minutes.

Our corrective action is to utilize the District-approved hurricane make-up days to address the loss of instructional time. If all Hurricane make-up days are used, and a loss of Instructional time is not rectified, the District will submit a waiver to the state.

It was noted in Finding 99. b. that the District reported 35 days for both Surveys 1 and 4, resulting in over-reported FTE.

Beginning in May of 2022, corrective actions were undertaken by the Data Intelligence – Information Technology department, the Department of Equity & Diversity, and the District Calendar Committee to provide cross training on the creation and use of the DJJ school calendar. The DJJ calendar for the 2022-2023 school year now outlines all days included in Survey 1 and Survey 4. Additionally, administrators supervising DJJ education are now members of the District's Calendar Committee and have participated in two monthly meetings to date (September and October).

#### **Instructional Time – Margate Middle School**

The District's Deputy Superintendent – Teaching & Learning and the Regional Superintendent – North Region have reviewed and acknowledge Finding 28.a. However, we disagree with the assertion of finding 28 that Margate Middle School was below the required 900 hours of instructional time during the 2020-2021 school year. Fifteen minutes of the homeroom period were used daily to provide instruction on Mindfulness & Social and Emotional Learning (SEL), and this time is not associated with a course number.

The School Board of Broward County's SEL and Mindfulness initiative provides, "Teachers or staff will provide students with a minimum of 10 minutes of Mindfulness and SEL activities every day."

In order to ensure this was done effectively, teachers taught Mindfulness and SEL lessons, and students participated in activities during the 15-minute time frame. Therefore, this Mindfulness & SEL instructional time should be counted towards the 900 hours of instructional time for the school year.

Additionally, in Finding 28.a, Margate Middle School was credited 50 minutes of instructional time for 3rd period classes due to 10 minutes being deducted for transition to lunch. In actuality, there should have been 54 minutes credited as instructional time for the Gators, Rattlers, Seminoles, and Bulls teams and 60 minutes credited for the Owls, Lions, Sharks, and Eagles teams. Teachers are allotted three minutes to transition students to and from lunch. The finding shows that 56.01 hours were not counted towards the school's instructional time.

The breakdown is as follows:

- 2,565 minutes for Mindfulness & SEL instruction which equals 44.08 hours of instructional time on full school days and 80 minutes on early release days for the 2020-2021 school year (171 days x 15 minutes = 2,565) plus (8 early release days x 10 minutes = 80) for a total of 2,645 minutes.
- 716 minutes of instructional time due to 3<sup>rd</sup> period lunch transition which equals 11.93 hours of instructional time for the 2020-2021 school year (179 days x 4 minutes = 716 minutes).

We respectfully ask that you reconsider Finding 28 and make the necessary corrections to reflect that Margate Middle School provided more than the required 900 hours of instructional time for the 2020-2021 school year. In the alternative, the District will seek to appeal this finding.

### **ELL Student Findings**

The Deputy Superintendent – Teaching & Learning, the Chief Academic Officer, and the Director – Bilingual/ESOL have reviewed the draft audit report and agree with the auditors’ ELL student findings. Auditors noted the occurrence of the following types of exceptions in their audit samples:

- ELL Committee meetings were not convened within 30 school days prior to the DEUSS anniversary date to consider continued ESOL placement beyond three years. (Findings 10, 16, 20, 22, 28.b, 34, 37, 41, 46, 48, 61, 68)
- The parents were not notified of their child’s placement in the ESOL Program in a timely manner. (Findings 12, 14, 16, 17, 23, 29, 38, 42, 46, 48, 50, 87)
- ELL student plans were not available at the time of audit. (Findings 10, 16, 23, 38, 55, 94)
- ELLs were not in attendance during the reporting survey period; consequently, the students did not meet the FTE eligibility requirement for FEFP funding. (Findings 14, 46)
- ELL Committee meetings were not convened to consider the continued ESOL placement for students meeting one of the state criteria to exit the ESOL program. (Findings 11, 49, 88, 94)

The Bilingual/ESOL department has established ESOL program procedures in the ESOL handbook. The ESOL handbook is reviewed with the schools’ ESOL contacts at the beginning of every school year and is referred to throughout the year. The department offers various opportunities for professional development and school assistance related to the ESOL program requirements.

The Bilingual/ESOL department, in collaboration with ELlevation (web-based compliance platform), created school specific dashboards to provide a daily status checkpoint regarding compliance and demographics. Additional features have been added on the ELlevation platform allowing schools to save and upload required compliance documents.

In addition, the Bilingual/ESOL department has developed an extensive Canvas page with a myriad of resources. The ESOL program Canvas page contains recordings of all meetings, required forms, access to the ESOL handbook, and other resources. Documents have been created to serve as a checklist for schools to complete and monitor their own compliance progress (i.e., At-a-Glance). The District strongly recommends schools use the established procedures and documents to self-audit on a monthly basis.

To ensure future school compliance, the Bilingual/ESOL department, the Teaching and Learning region offices, and the Choice/Charter Management Support department will collaborate to continue to carry out the following ongoing actions:

- Monitor the implementation of schools’ individual plans of action addressing the unique audit findings during ongoing support visits.
- Provide ESOL contacts with a full day of professional learning various times per year, where FTE findings are presented, and procedures are discussed. Dates of professional learning: 8/3/22, 8/4/22, 9/6/22, 9/8/22, 9/13/22, 9/15/22, February 2023, May 2023.

- Present vital information during monthly “Touch Base Tuesdays” and school leadership meetings.
- Disseminate information from Broward County’s *ESOL Database Program Guidelines Handbook* during the IMT/IMS trainings.
- Provide ESOL contacts and principals with reports highlighting compliance errors.
- Conduct mini audits of schools’ ESOL databases, compliance, and curriculum implementation.
- Disseminate a monthly At-A-Glance checklist to ESOL contacts and administrators. The checklist provides reminders such as, but not limited to, updating the ELL plan and criteria for conducting and documenting ELL Committee meetings.
- Monitor the timeliness of ELL student plans and ELL Committee meetings, monthly, using ELlevation which is a web-based ELL program management platform.
- Monitor the generating and saving of parent notices and ELL plans within ELlevation, monthly.

### **ESE Student Findings**

The Deputy Superintendent - Teaching & Learning, the Chief Academic Officer, and the Executive Director - Exceptional Student Education have reviewed and agree with audit Findings 3, 4, 15, 24, 30, 31, 43, 44, 51, 56, and 62. Our corrective actions are outlined below:

Finding 3 - The parents of one ESE student were not timely invited to attend the student’s individual education plan (IEP) meeting and Finding 4 - the file for one ESE student did not contain evidence that the student’s General Education teacher had participated in the development of the student’s IEP.

- District staff reviewed ESE policies and procedures with school staff and the ESE compliance team scheduled school visits to support the ESE specialist. District staff recommended attending the monthly ESE specialists’ meetings for additional learning opportunities and practice.

Finding 15 - The IEP for one ESE student was not prepared until October 29, 2020, which was after the October 2020 reporting survey period.

- District compliance team provided 42 support sessions in the 2020-2021 school year. ESE compliance support group meetings occur on a monthly basis. Our ESE compliance team will monitor EdPlan plans to ensure that timelines are being met. The District compliance team continues to support the school by providing site visits and compliance check-ins.

Findings 24, 31, 44, 51 and 62 - Nine students with disabilities were not reported correctly in accordance with each student’s *Matrix of Services* form.

- District compliance team and field coaches provided an overview of matrix procedures. The District compliance team will be conducting regular site visits. The ESE specialists at all schools will have ongoing monthly support and training through the ESE specialist meetings/trainings. The ESE department, in collaboration with schools, have created a process for documenting the matrix number for each student after the IEP meeting and getting the correct information to the IMT at the

school to ensure the correct matrix of services number is properly entered into TERMS after each meeting. Also, training and guidance on the ESE verification report was provided to cross-reference matrix completed number with what is recorded in TERMS.

Findings 30 and 43 - The *Matrix of Services* forms for three students with disabilities included three special consideration points that were designated for PK students earning less than .5000 FTE.

- The District ESE compliance team provided coaching and support on completing the matrix. District staff recommended attending the monthly ESE Specialists meetings for additional learning opportunities and practice.

Finding 43 specifically reported the matrix for one student included 13 special considerations points designated for hospital and homebound students receiving one-on-one instruction; however, the student was not enrolled in the hospital and homebound program.

- District staff for the hospital homebound department provided training to ESE specialists on matrix for hospital homebound services on August 9 and August 11, 2022. Additionally, matrix training and guidance continue to occur as ongoing support is provided to ESE specialist during individual support sessions and ESE specialist monthly meetings.

Finding 56 - The *Matrix of Services* form for one ESE student was not available at the time of the audit and could not be located.

- The ESE compliance team provided coaching and support on completing the matrix form. District staff recommended attending the monthly ESE specialists' meetings for additional learning opportunities and practice.

In summary, the corrective actions that have been undertaken to address the ESE findings include retraining of school-based staff on membership requirements for IEP meetings and retraining of charter school personnel on best practices. The ESE department will require monthly reviews conducted by compliance program specialists to ensure that matrices are completed and ensure that IEPs are completed in compliance with due dates. Lastly, the District's ESE department will provide monthly ESE specialist meetings (dates: 9/8/22, 10/27/22, 11/30/22, 12/15/22, 1/26/23, 2/23/23, 3/30/23, 4/20/23, and 5/18/23) in addition to 3 yearly combined meetings for ESE specialists and principals to ensure that ESE guidance is provided at all levels.

#### **Gifted Student Findings**

The Deputy Superintendent - Teaching & Learning, the Chief Academic Officer, and the Director – Innovative Learning have reviewed the draft audit report and agree with the audit Findings 7, 47, 60, 69, 89, 100, and 101. We have provided the following corrective actions to assist our schools with compliance:

- With regard to audit Findings 7, 47, 60, 69, 89, and 101 concerning gifted students' schedules incorrectly reported in programs 102, 103, or 300 rather than 112 or 113, compliance program specialists and field coaches will retrain ESE specialists to work with their IMT/IMS to verify all necessary education plan (EP) fields and confirm students are scheduled correctly, by December 2022.
- With regard to audit Finding 100 concerning a student reported in program 112 without a valid EP, the District gifted staff followed up with the ESE specialist at Broward Virtual immediately after the audit. The school is aware of the error and will be monitoring their EPs to ensure compliance.

Additionally, on an ongoing basis:

- A Canvas resource course is available 24/7 with step-by-step directions and screen shots on how to complete gifted documentation correctly in EdPlan and TERMS.
- Innovative Learning staff attend monthly ESE specialists' meetings to give training and updates.
- Innovative Learning staff attend monthly ESE specialist Q and A sessions to give training and updates.
- Innovative Learning staff provide 30-minute consultation appointments to all stakeholders for additional support.
- Internal reviews are conducted annually on select schools and additional training provided when needed.

#### **Teacher Certification Findings**

The District's Deputy Superintendent - Operations, Executive Director - Human Resources & Equity, Chief Information Officer, and Director - Talent Acquisition & Operations (Instructional) have reviewed the teacher certification audit findings. This year's audit disclosed findings for teachers hired as substitute teachers and not certified (Findings 5, 13, 35, 57, 65, 76, 91, 96 ), parents who were not provided notification of out-of-field teachers (Findings 8, 18, 21, 25, 26, 27, 32, 33, 52, 54, 58, 63, 67, 71, 77, 84, 86, 90, 97, 98), lack of timely completion of required in-service courses (Findings 9, 27, 33, 36, 39, 40, 64, 66, 70, 71, 72, 73, 78, 81, 82, 83, 92, 97), and some teachers not Board approved for their assignment (Findings 6, 21, 27, 32, 58, 67, 71, 77, 81, 82, 83, 84, 85, 86, 90, 95, 97, 98). We did not agree with all of the teacher certification findings shown on the draft report provided for non-charter schools; however, we have provided corrective actions to ensure that future audit exceptions are minimized or avoided.

#### **Non-Charter Schools Corrective Actions**

##### *New actions*

- The Executive Director - Human Resources & Equity will review the District's policy about filling positions with a substitute when a position is vacated temporarily by a teacher who has been reassigned to another location while under an investigation into allegations made by November 18, 2022.



- We will monitor vacant positions occupied by a long-term substitute and issue appropriate certificates, as required, by December 23, 2022.
- We will present information at in-person principals' meetings, monthly (October – April).
- We will hold certification assistance virtual sessions, September – April, for teachers with certification/out-of-field issues and provide reminder notices one week in advance of sessions.
- We will collaborate with other departments who impact out-of-field status by having them present options to teachers at virtual sessions.
- We will offer opportunities for teachers to schedule one-on-one consultations with certification specialists.
- Configuration changes will be added to the program that identifies out-of-field teachers by the end of January 2023.
- A process change for monitoring DOE certificate issuances has been implemented due to the significant delays experienced by the DOE in their timeliness for issuances.

#### *Ongoing actions*

- Webinars are held monthly for principals/assistant principals/office managers.
- We will continue to provide concentrated training to schools specific to FTE out-of-field reporting and parent notice in advance of each survey period.
- Notification is provided to out-of-field teachers four times per year (September, December, February and April) of their need for training with a definitive timeline outlining the specific consequence of termination of employment for failure to comply.
- We will continue to provide remedial assistance to schools with audit findings.

#### Charter Schools Corrective Actions

#### *Ongoing actions*

- We provide a review of the out-of-field process and certification best practices with charter school administrators twice each year, on August 3, 2022 and February 22, 2023. Out-of-field resources for Charter Schools are available on an enhanced, dedicated Charter Schools webpage on the Talent Acquisition – Instructional website at <https://www.browardschools.com/Page/35691>.

#### **Student Transportation Findings**

The District's Deputy Superintendent - Operations, Executive Director - Student Transportation & Fleet Services, and Chief Information Officer have reviewed and agree with transportation audit Findings 1, 2, 3, 4, 5, and 6. Specific responses and corrective actions by Broward County Public Schools Transportation and Fleet Services Department are outlined below:

Finding 1 - Three students were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2021 reporting survey period. The students' IEPs were not available and could not be subsequently located; therefore, the students were not eligible for State transportation funding.

- The automated process is being reviewed with our Information Technology department to develop a way to better calculate the membership categories. In addition, we are working on conducting internal reviews after the initial filing to ensure that we reported membership categories correctly. Process corrections and systems to reconcile will be in place by January 31, 2023.

Finding 2 - Two students were not enrolled in school during the June 2021 reporting survey period; consequently, the students were not eligible for State transportation funding. The IEP for one of these students did not indicate the need for ESY services.

- Currently, we are working with the special needs unit to ensure that special needs students are coded correctly for ESY in the student information database. We will implement quarterly reconciliations commencing the first quarter of 2023.

Finding 3 - Three students were either not marked on the bus driver's report as riding the bus (one student) or not listed on the bus drivers' reports (two students). The IEP for one of these students did not indicate the need for ESY services.

- Corrections are in place. Student Transportation and Fleet Services implemented additional training during the October 2021 survey. This training provided bus operators with instructions on how to verify all students indicated on the student rosters are correctly marked and identified. Training will be part of annual driver professional development.

Finding 4 - Nineteen ESE students were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2021 reporting survey period. The students' IEPs did not indicate the need for ESY services.

- Corrections are in place. The automated process is being reviewed with our Information Technology department to develop a way to better calculate the membership categories. In addition, we are working with the special need unit to ensure that special needs students are coded correctly for ESY, and we are working on conducting internal reviews after the initial filling to ensure that we reported membership categories correctly. Process corrections and systems will be in place by January 2023.

Finding 5 - The number of Days in Term (DIT) for 1,075 students in the October 2020 reporting survey period was incorrectly reported. The students were reported for 90 DIT but should have been reported for 89 DIT in accordance with the District's Instructional Calendar that should have included one Tropical Storm day off.

- This issue has been addressed with Information Technology. A review of the number of days in TERMS that addresses the District instructional calendar year warrants an amendment by Information Technology to adjust the correct number of days reported to the state for funding.



Finding 6 - One student was not eligible to be reported for State transportation funding. The student was enrolled in Broward Virtual Franchise which did not require State transportation funding.

- Correction is in place. Student Transportation and Fleet Services implemented additional training during the October 2021 survey on how to verify that all reported students on the student roster are correctly marked and identified.

We look forward to the implementation of the new student data management system to assist with the reconciliation and accuracy of reporting FTE.

#### **Other Procedural Errors**

The District's Deputy Superintendent - Operations and Chief Information Officer have reviewed and agree with Finding 1, which states that the schedules for several students at eight schools were not reported in accordance with the schools' bell schedules. Auditors also reported:

- Several students were reported for FTE funding but were not in membership and/or attendance during the FTE survey (Findings 2, 14, 19, 28 c., 46, 80).
- In two cases, schools failed to maintain student sign-in records for tardy arrivals and student sign-out records for early departures (Findings 45, 59).
- In four cases, schools did not retain substitute teachers' student attendance records (Findings 53, 74, 79, 93).
- One charter school student's schedule was not recalibrated to .5 FTE for one survey, which caused over-reporting of 0.2 FTE (Finding 75).
- One charter school did not generate exception reports to identify teachers who did not submit daily attendance reports (Finding 79).

These errors will be addressed by enhanced training of school personnel. In addition to providing additional instruction to employees by January 2023, with emphasis on avoiding these errors, the District is currently in the process of implementing the FOCUS student information and reporting system. We intend to begin the transition from the current TERMS system to FOCUS in 2023 with completion in 2024. FOCUS provides more automated reconciliation tools which will be implemented.

We anticipate that the new web-based student information and reporting system will facilitate the automated detection, manual review, and elimination of many potential errors, while optimizing our state reporting processes.

We would like to thank your audit team, Eric Seldomridge, Olukemi Latilo, and Christopher Tynes, for their support of our continuous improvement process and the helpful feedback they have provided.



If you have any questions or concerns regarding the responses, please contact Joris Jabouin, Chief Auditor, at (754) 321-2400.

Sincerely,

Vickie L. Cartwright, Ph.D.  
Superintendent of Schools

VLC/JJ

C: School Board Members  
Superintendent's Cabinet  
General Counsel