

**DUVAL COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Dr. Diana L. Greene served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cheryl Grymes	1
Elizabeth Andersen, Vice-Chair from 11-19-19	2
Ashley Smith-Juarez	3
Darryl Willie	4
Warren A. Jones, Chair from 11-19-19, Vice Chair through 11-18-19	5
Charlotte D. Joyce	6
Lori Hershey, Chair through 11-18-19	7

The team leader was Jennifer Taylor, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to Aileen B. Peterson, by e-mail at aileenpeterson@aud.state.fl.us
or by telephone at (850) 412-2972.

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DUVAL COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ASD	Autism Spectrum Disorder
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
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FLVS	Florida Virtual School
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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and student transportation, the Duval 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, 2020. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 47 of the 183 students in our ESOL test. Eighteen (10 percent) of the 183 students in our ESOL test attended charter schools and 8 (17 percent) of the 47 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 82 of the 454 students in our student transportation test, as well as exceptions for 2,611 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 53 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled .0093 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 14.9710 (14.5341 applicable to District schools other than charter schools and .4369 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 2,683 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, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$64,068 (negative 14.9710 times \$4,279.49), of which \$62,198 is applicable to District schools other than charter schools and \$1,870 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 Duval 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 Duval County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 167 schools other than charter schools, 31 charter schools, 1 virtual charter school, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$503.1 million was provided through the FEFP to the District for the District-reported 130,228.88 unweighted FTE as recalibrated, which included 17,452.42 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes 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 FLVS. 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 is not included in the recalibration to 1.0 FTE.

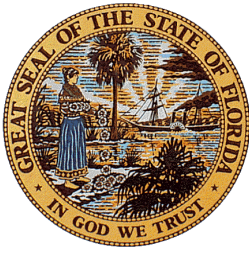
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

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 \$19.9 million for student transportation as part of the State funding through the FEFP.

¹ 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 Duval 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, 2020. 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 2019-20* 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 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.

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 students in our English for Speakers of Other Languages test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, the Duval 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, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

² A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the 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
February 4, 2022

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under 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, 2020, the Duval County District School Board (District) reported to the DOE 130,228.88 unweighted FTE as recalibrated, which included 17,452.42 unweighted FTE as recalibrated for charter schools, at 167 District schools other than charter schools, 31 charter schools, 1 virtual charter school, 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, 2020. (See NOTE B.) The population of schools (201) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, virtual charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (17,730) 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 47 of the 183 students in our ESOL test.³ Eighteen (10 percent) of the 183 students in our ESOL test attended charter schools and 8 (17 percent) of the 47 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	195	19	13,789	222	1	94,471.6400	185.8587	32.7597
Basic with ESE Services	200	20	3,039	149	5	27,628.6100	127.2933	(.9165)
ESOL	170	18	684	183	47	5,193.0700	107.3752	(27.6379)
ESE Support Levels 4 and 5	63	6	218	115	2	1,236.6300	102.4595	(4.1960)
Career Education 9-12	30	-	-	-	-	1,698.9300	.0000	.0000
All Programs	201	20	17,730	669	55	130,228.8800	522.9867	.0093

³ For ESOL, the material noncompliance is composed of Findings 3, 5, 9, 12, 13, 16, 17, 18, 21, 23, 26, 27, 28, 29, 32, 33, 34, 35, 37, 45, 46, 47, 48, 49, 50, and 51 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (566, of which 484 are applicable to District schools other than charter schools and 82 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. From the population of teachers, we selected 183 and found exceptions for 15 teachers. Twenty-eight (15 percent) of the 183 teachers in our test taught at charter schools and 3 (20 percent) of the 15 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.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	6.2459	1.120	6.9954
102 Basic 4-8	11.4919	1.000	11.4919
103 Basic 9-12	10.7380	1.005	10.7917
111 Grades K-3 with ESE Services	(.4999)	1.120	(.5599)
112 Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113 Grades 9-12 with ESE Services	1.0834	1.005	1.0888
130 ESOL	(23.3540)	1.181	(27.5811)
254 ESE Support Level 4	(4.1960)	3.637	(15.2609)
Subtotal	<u>.0093</u>		<u>(14.5341)</u>

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	2.7751	1.120	3.1081
102 Basic 4-8	.4167	1.000	.4167
103 Basic 9-12	1.0921	1.005	1.0976
130 ESOL	(4.2839)	1.181	(5.0593)
Subtotal	<u>.0000</u>		<u>(.4369)</u>

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	9.0210	1.120	10.1035
102 Basic 4-8	11.9086	1.000	11.9086
103 Basic 9-12	11.8301	1.005	11.8893
111 Grades K-3 with ESE Services	(.4999)	1.120	(.5599)
112 Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113 Grades 9-12 with ESE Services	1.0834	1.005	1.0888
130 ESOL	(27.6379)	1.181	(32.6404)
254 ESE Support Level 4	(4.1960)	3.637	(15.2609)
Total	<u>.0093</u>		<u>(14.9710)</u>

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0211</u>	<u>#0281</u>	<u>#0371</u>	
101 Basic K-3	1.3497	2.6960	.1833	4.2290
102 Basic 4-8	.....	.....	.....	.....
103 Basic 9-12	.....	.....	.....	.....
111 Grades K-3 with ESE Services	(.4999)	.....	.....	(.4999)
112 Grades 4-8 with ESE Services	.....	.....	.....	.....
113 Grades 9-12 with ESE Services	.....	.....	.....	.....
130 ESOL	(.8498)	.....	(.1833)	(1.0331)
254 ESE Support Level 4	.....	(2.6960)	.....	(2.6960)
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0381</u>	<u>#0451</u>	<u>#0531*</u>	<u>#0641</u>	
101	4.2290	.....	.8500	.....	1.1669	6.2459
102	.....	.3532	.....	.....	.4250	.7782
103	.....	.....	.....	.5089	.....	.5089
111	(.4999)	.....	.....	.....	.....	(.4999)
112	.....	.....	.....	.....	.....	.....
113	.....	.....	.....	.....	.....	.....
130	(1.0331)	(.3532)	(.8500)	(.5089)	(1.5919)	(4.3371)
254	<u>(2.6960)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.6960)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#1271*</u>	<u>#1371*</u>	<u>#1451</u>	<u>#1761</u>	<u>Balance Forward</u>
101	6.2459	.....	1.9418	.....	.....	8.1877
102	.7782	.4167	.....	.7478	.....	1.9427
103	.5089	.....	.....	.....	.2728	.7817
111	(.4999)	.....	.....	.....	.....	(.4999)
112	.....	.....	.....	(.5000)	.....	(.5000)
113	.....	.....	.....	.....	.5000	.5000
130	(4.3371)	(.4167)	(1.9418)	(.2478)	(.2728)	(7.2162)
254	<u>(2.6960)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5000)</u>	<u>(3.1960)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#2161</u>	<u>#2411</u>	<u>#2441</u>	<u>#2481</u>	<u>Balance Forward</u>
101	8.1877	.....	.....	.....	.....	8.1877
102	1.9427	6.4765	.....	3.4894	.....	11.9086
103	.7817	.....	7.0842	.....	.5000	8.3659
111	(.4999)	.....	.....	.....	.....	(.4999)
112	(.5000)	(1.0000)	.....	.....	.....	(1.5000)
113	.5000	.....	1.0000	.....	(.5000)	1.0000
130	(7.2162)	(5.4765)	(7.0842)	(3.4894)	.....	(23.2663)
254	<u>(3.1960)</u>	<u>.....</u>	<u>(1.0000)</u>	<u>.....</u>	<u>.....</u>	<u>(4.1960)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>			<u>Total</u>
		<u>#2681</u>	<u>#5371*</u>	<u>#7023</u>	
101	8.1877	.....	.8333	.....	9.0210
102	11.9086	.....	.....	.....	11.9086
103	8.3659	2.9551	.5832	(.0741)	11.8301
111	(.4999)	.....	.....	.....	(.4999)
112	(1.5000)	.....	.....	.....	(1.5000)
113	1.0000	.....	.....	.0834	1.0834
130	(23.2663)	(2.9551)	(1.4165)	.....	(27.6379)
254	<u>(4.1960)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(4.1960)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0093</u>	<u>.0093</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Duval 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 2019-20* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Proposed Net Adjustments (Unweighted FTE)

Findings

Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 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.

District-Wide Finding – Students Reporting >1.0000 FTE

1. [Ref. 1] *FTE General Instructions 2019-20*, page 6, provide that the DOE will combine all FTE enrollment reported for the student by all districts, including the FLVS. The DOE will then recalibrate all reported FTE enrollment for each student to 1.0000 FTE, if the sum of all reported FTE for the student exceeds 1.0000 FTE.

During our examination of the District's schools' data for the 2019-20 school year, we noted that the reported FTE for 191 students, after recalibration, exceeded the above-noted 1.0000 FTE by .0002 to 1.0000 FTE for each student and resulted in a combined overreported total of 62.3553 FTE.

According to District personnel, as part of the District's verification of combined student FTE records, using a data file supplied by DOE, the District performs research on records that are matched based on demographic information to ensure that the records matched in the data file represent the same student. This research involves examining student enrollment, attendance, and grades posted. When inconsistencies are discovered, the student's school of enrollment is contacted to confirm information, and communication with other Florida school districts may also be necessary. Further, if it is determined that matched student records represent different students, supporting documentation
(Finding Continues on Next Page)

Findings

District-Wide Finding – Students Reporting >1.0000 FTE (Continued)

is provided to the DOE and a claim file is submitted to indicate the records that should not be combined.

District personnel also indicated that, leading up to each survey period, the DOE produces two reports and data files that provide a way for districts to identify and review student course records with combined FTE. During this time, communication occurs between the District and other Florida school districts when inconsistencies are discovered, and there are various reasons for the inconsistencies. As we were unable to determine an appropriate adjustment, the District will need to work with DOE personnel who recalibrate all reported FTE and make a determination regarding each of the 191 students.

Since these students were reported at two or more schools, the final resolution of this Finding and any applicable adjustment in FEFP funding for this overreporting of FTE rests with the DOE.

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Annie R. Morgan Elementary School (#0211)

2. [Ref. 21101] The file for one ESE student did not evidence that the student's parents attended or were notified of the student's IEP meeting. We propose the following adjustment:

101 Basic K-3	.4999	
111 Grades K-3 with ESE Services	(.4999)	.0000

3. [Ref. 21102] 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. We propose the following adjustment:

101 Basic K-3	.8498	
130 ESOL	(.8498)	.0000
		<u>.0000</u>

Oak Hill Academy (#0281)

4. [Ref. 28170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Elementary Education and the ASD Endorsement. We also noted that the ASD Endorsement was not identified as an out-of-field area on the School Board's out-of-field approval for the teacher. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oak Hill Academy (#0281) (Continued)

101 Basic K-3	2.6960	
254 ESE Support Level 4	<u>(2.6960)</u>	<u>.0000</u>
		<u>.0000</u>

Henry F. Kite Elementary School (#0371)

5. [Ref. 37101] 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. We propose the following adjustment:

101 Basic K-3	.0166	
130 ESOL	<u>(.0166)</u>	<u>.0000</u>

6. [Ref. 37170] One teacher was appropriately approved by the School Board to teach out of field in ESOL. However, the parents of an ELL student were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.1667	
130 ESOL	<u>(.1667)</u>	<u>.0000</u>
		<u>.0000</u>

Baldwin Middle-Senior High School (#0381)

7. [Ref. 38101] Several students' course schedules were incorrectly reported. The School's bell schedule supported 1,750 CMW for Grades 6-8 and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted a difference of 175 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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8. [Ref. 38170] One teacher was appropriately approved by the School Board to teach out of field in ESOL. However, the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Baldwin Middle-Senior High School (#0381) (Continued)

102 Basic 4-8	.3532	
130 ESOL	(.3532)	.0000
		.0000

Dinsmore Elementary School (#0451)

9. [Ref. 45101] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8500	
130 ESOL	(.8500)	.0000
		.0000

Duval Mycroschool of Integrated Academics and Technologies (#0531) Charter School

10. [Ref. 53170] One teacher taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student was adjusted in Finding No. 12 (Ref. 53101), we present this disclosure finding with no proposed adjustment. .0000

11. [Ref. 53171] One teacher taught English to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students were adjusted in Finding No. 12 (Ref. 53101), we present this disclosure finding with no proposed adjustment. .0000

12. [Ref. 53101] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.5089	
130 ESOL	(.5089)	.0000
		.0000

Findings

Hogan-Spring Glen Elementary School (#0641)

13. [Ref. 64101] 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. We propose the following adjustment:

102 Basic 4-8	.4250	
130 ESOL	(.4250)	.0000

14. [Ref. 64170] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.1669	
130 ESOL	(1.1669)	.0000
		.0000

KIPP Jacksonville K-8 School (#1271) Charter School

15. [Ref. 127102] Several students' course schedules were incorrectly reported. The School's bell schedule supported 2,265 to 2,395 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 120 to 595 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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16. [Ref. 127101] The *ELL Student Plan* for one student was completed on October 15, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4167	
130 ESOL	(.4167)	.0000
		.0000

Findings

Seacoast Charter Academy (#1371)

17. [Ref. 137101] Two students were incorrectly reported in Program No. 130 (ESOL) during the October 2019 reporting survey period. The students were not placed into the ESOL Program until October 29, 2019, and January 31, 2020, respectively, both after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8500	
130 ESOL	<u>(.8500)</u>	.0000

18. [Ref. 137102] School records evidenced that an assessment was not timely prepared for one ELL student. SBE Rule 6A-6.0902(2)(a)1, FAC, provides that an assessment of each student's aural and oral proficiency should be completed as soon as possible after the student's initial enrollment but not later than 20 school days after the student's enrollment. The School records demonstrated that the student's initial enrollment occurred on August 12, 2019, and the English language proficiency was assessed on October 29, 2019, which was more than 20 school days from the student's initial enrollment and also after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4250	
130 ESOL	<u>(.4250)</u>	.0000

19. [Ref. 137170] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.6668	
130 ESOL	<u>(.6668)</u>	<u>.0000</u>
		<u>.0000</u>

Darnell Cookman Middle/High School (#1451)

20. [Ref. 145101] An IEP for one ESE student covering the February 2019 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

Findings

Darnell Cookman Middle/High School (#1451) (Continued)

21. [Ref. 145102] 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. We propose the following adjustment:

102 Basic 4-8	.2478	
130 ESOL	(.2478)	.0000
		<u>.0000</u>

Bartram Springs Elementary School (#1611)

22. [Ref. 161101] The students' course schedules were incorrectly reported. The School's bell schedule supported 1,600 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted a difference of 200 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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Pre-Trial Detention Facility (#1761)

23. [Ref. 176101] English language proficiency was not assessed and 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. We propose the following adjustment:

103 Basic 9-12	.2728	
130 ESOL	(.2728)	.0000

24. [Ref. 176102] The *Matrix of Services* (Matrix) form for one ESE student reported in Program No. 254 (ESE Support Level 4) did not accurately reflect the services provided at the student's school of enrollment for the February 2020 reporting survey period. The student was enrolled at the Pre-Trial Detention Facility located at the Duval County Jail, and School personnel did not review or update the student's Matrix that was created at
(*Finding Continues on Next Page*)

Findings

Pre-Trial Detention Facility (#1761) (Continued)

the student's previous school of enrollment (Terry Parker High, School Number 0861) to indicate whether the services on the Matrix were to be continued for the student at the Pre-Trial Detention Facility. We propose the following adjustment:

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

Jefferson Davis Middle School (#2161)

25. [Ref. 216101] The IEP for one ESE student was not signed by those who participated in the development of the IEP. We propose the following adjustment:

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

26. [Ref. 216102] The *ELL Student Plans* for two ELL students were completed on February 14, 2020, which was after the February 2020 reporting survey period. We also noted that an ELL Committee for one of the students was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.6403	
130 ESOL	(.6403)	.0000

27. [Ref. 216103] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We also noted that an ELL Committee was not convened by October 1 to consider the ELL students' continued ESOL placement beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	2.1282	
130 ESOL	(2.1282)	.0000

28. [Ref. 216104] 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. We propose the following adjustment:

102 Basic 4-8	.4351	
130 ESOL	(.4351)	.0000

Findings

Jefferson Davis Middle School (#2161) (Continued)

29. [Ref. 216105] The *ELL Student Plan* for one student was not completed until November 25, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2833	
130 ESOL	<u>(.2833)</u>	.0000

30. [Ref. 216170] 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	.9213	
130 ESOL	<u>(.9213)</u>	.0000

31. [Ref. 216171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in Reading and ESOL. We also noted that the parents of the students were not notified of the teacher's out-of-field status until February 7, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.0683	
130 ESOL	<u>(1.0683)</u>	.0000
		<u>.0000</u>

Westside High School (#2411)

32. [Ref. 241101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.0750	
130 ESOL	<u>(.0750)</u>	.0000

33. [Ref. 241102] ELL Committees for eight students were not convened by October 1 (four students) or within 30 school days prior to the students' DEUSS anniversary dates (four students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency for one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Westside High School (#2411) (Continued)

103 Basic 9-12	3.4221	
130 ESOL	<u>(3.4221)</u>	.0000

34. [Ref. 241103] One ELL student was assessed English language proficient; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.2900	
130 ESOL	<u>(.2900)</u>	.0000

35. [Ref. 241104] The files for five ELL students did not contain valid *ELL Student Plans* for the 2019-20 school year. We propose the following adjustment:

103 Basic 9-12	3.2971	
130 ESOL	<u>(3.2971)</u>	.0000

36. [Ref. 241105] The file for one ESE student did not contain a valid *Matrix of Services* form that was associated with the student's IEP dated October 9, 2019. We propose the following adjustment:

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

Highlands Middle School (#2441)

37. [Ref. 244101] ELL Committees for two ELL students were not convened by October 1 to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.7044	
130 ESOL	<u>(1.7044)</u>	.0000

38. [Ref. 244170] One teacher was approved by the School Board to teach out of field in Reading and ESOL. However, the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL until October 17, 2019, which was after the October 2019 reporting survey period. We also noted that the letter that notified the students' parents of the teacher's out-of-field status did not identify Reading as one of the teacher's out-of-field areas. We propose the following adjustment:

102 Basic 4-8	.2142	
130 ESOL	<u>(.2142)</u>	.0000

Findings

Highlands Middle School (#2441) (Continued)

39. [Ref. 244171] One teacher was approved by the School Board to teach out of field in Reading and ESOL. However, the parents of the ELL students were not notified of the teacher's out-of-field status until October 17, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

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

40. [Ref. 244172] One teacher was approved by the School Board to teach out of field in ESOL. However, the parents of the ELL students were not notified of the teacher's out-of-field status until October 17, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2142	
130 ESOL	<u>(.2142)</u>	.0000

41. [Ref. 244173] One teacher was approved by the School Board to teach out of field in Math. However, the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

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

42. [Ref. 244174] 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	.6426	
130 ESOL	<u>(.6426)</u>	.0000

43. [Ref. 244175] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. The teacher was reported using a contracted services number; consequently, School staff assisted with identifying the teacher and indicated that the teacher was hired as a temporary substitute who worked for almost a 2-month period that included the October 2019 reporting survey period. Our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Findings

Highlands Middle School (#2441) (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 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	.2856	
130 ESOL	<u>(.2856)</u>	<u>.0000</u>
		<u>.0000</u>

Edward H. White High School (#2481)

44. [Ref. 248101] The IEP for one ESE student did not include the meeting participants' signatures; therefore, we could not validate who participated in the development of the student's IEP. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Atlantic Coast High School (#2681)

45. [Ref. 268101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Atlantic Coast High School (#2681) (Continued)

103 Basic 9-12	.0625	
130 ESOL	(.0625)	.0000

46. [Ref. 268102] ELL Committees for five students were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (four students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.8081	
130 ESOL	(1.8081)	.0000

47. [Ref. 268103] One ELL student was assessed English language proficient; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3103	
130 ESOL	(.3103)	.0000

48. [Ref. 268104] The file for one ELL student did not contain a valid *ELL Student Plan* for the 2019-20 school year. We propose the following adjustment:

103 Basic 9-12	.5625	
130 ESOL	(.5625)	.0000

49. [Ref. 268105] One student was incorrectly reported in the ESOL Program during the October 2019 reporting survey period. School records demonstrated that the student was not classified as an ELL student until November 19, 2019, after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2117	
130 ESOL	(.2117)	.0000
		<u>.0000</u>

Florida Cyber Charter Academy (#5371)

50. [Ref. 537101] The file for one ELL student did not contain a valid *ELL Student Plan* for the 2019-20 school year. We propose the following adjustment:

101 Basic K-3	.8333	
130 ESOL	(.8333)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Florida Cyber Charter Academy (#5371) (Continued)

51. [Ref. 537102] An ELL Committee was not convened for one ELL student by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.5832	
130 ESOL	<u>(.5832)</u>	<u>.0000</u>
		<u>.0000</u>

Duval Virtual Instruction Academy (#7023)

52. [Ref. 702301] The course schedule for one Basic virtual education student included a course that School records did not evidence had been successfully completed. The student did not receive a passing grade for the semester-long course that was reported during the June 2020 reporting survey period; therefore, the course was not eligible to be reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.0741)</u>	<u>(.0741)</u>
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53. [Ref. 702302] Two courses for one ESE student were each reported for .0417 FTE rather than the .0834 FTE provided in *FTE General Instructions 2019-20*, page 44. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>.0834</u>	<u>.0834</u>
		<u>.0093</u>

Proposed Net Adjustment **.0093**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Duval County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) FTE is properly reported for all students; (2) student files support that all required participants are present at the IEP meetings and the documents are signed, dated, and readily accessible; (3) 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; (4) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (5) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (6) 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; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, and retained in readily accessible files; (8) students assessed as English language proficient are either exited from the ESOL Program or ELL Committee documentation is available and clearly indicates when the meeting took place and what criteria were used to support the student's continued ESOL placement; (9) only virtual education courses that are documented as successfully completed timely by the earning of a passing grade are reported for funding; (10) the FTE reported for the successful virtual course completion should be properly reported in accordance with the *FTE General Instructions*; (11) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (12) out-of-field teachers earn in-service training points required by SBE Rule 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 2019-20

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 2019-20
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 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 167 schools other than charter schools, 31 charter schools, 1 virtual charter school, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$503.1 million was provided through the FEFP to the District for the District-reported 130,228.88 unweighted FTE as recalibrated, which included 17,452.42 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 FLVS. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is 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. However, if a student only has FTE student enrollment reported in one 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.

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 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and for applicable schools, Survey 4 was performed June 8 through 12, 2020.

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*

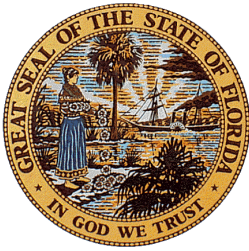
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<p style="text-align: center;">NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. 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>
1. District-Wide Finding – Students Reporting >1.0000 FTE	1
2. Annie R. Morgan Elementary School	2 and 3
3. Oak Hill Academy	4
4. Henry F. Kite Elementary School	5 and 6
5. Baldwin Middle-Senior High School	7 and 8
6. Dinsmore Elementary School	9
7. Arlington Elementary School	NA
8. Duval Mycroschool of Integrated Academics and Technologies*	10 through 12
9. Hogan-Spring Glen Elementary School	13 and 14
10. KIPP Jacksonville K-8 School*	15 and 16
11. Seacoast Charter Academy*	17 through 19
12. Darnell Cookman Middle/High School	20 and 21
13. Bartram Springs Elementary School	22
14. Pre-Trial Detention Facility	23 and 24
15. Jefferson Davis Middle School	25 through 31
16. Westside High School	32 through 36
17. Highlands Middle School	37 through 43
18. Edward H. White High School	44
19. Atlantic Coast High School	45 through 49
20. Florida Cyber Charter Academy*	50 and 51
21. Duval Virtual Instruction Academy	52 and 53

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Duval 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, 2020. 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 2019-20 (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 established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Duval County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

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 weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁴ 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.

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 4, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Duval 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, 2020. (See NOTE B.) The population of vehicles (1,877) 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 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (85,442) 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	39
Hazardous Walking	1,885
IDEA – PK through Grade 12, Weighted	7,083
All Other FEFP Eligible Students	<u>76,435</u>
Total	<u>85,442</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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 82 of 454 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, 8, and 9 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 454 of the 85,442 students reported as being transported by the District.	82	(72)
In conjunction with our general tests of student transportation we identified certain issues related to 2,611 additional students.	<u>2,611</u>	<u>(2,611)</u>
Total	<u>2,693</u>	<u>(2,683)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Duval 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 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 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 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that one student was incorrectly reported for State transportation funding. The student was enrolled in the John M. McKay Scholarship with Disabilities Program which does not require transportation. Consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

February 2020 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(1)

2. [Ref. 52] The number of DIT for 42,100 students was incorrectly reported during the February 2020 reporting survey period. The students were reported for 89 DIT, but the District’s instructional calendar supported 90 DIT. We propose the following adjustments:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
February 2020 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	20	
Hazardous Walking	905	
IDEA - PK through Grade 12, Weighted	3,209	
All Other FEFP Eligible Students	37,966	
 <u>89 Days in Term</u>		
Teenage Parents and Infants	(20)	
Hazardous Walking	(905)	
IDEA - PK through Grade 12, Weighted	(3,209)	
All Other FEFP Eligible Students	<u>(37,966)</u>	0
 3. [Ref. 53] Our general review of transportation records evidenced that the ridership of 379 bus drivers' reports supporting 2,608 students (11 students were in our test) was not properly supported for State transportation funding. Specifically, the ridership dates for the students were subsequent to the dates on which the bus drivers signed the bus reports and attested to the accuracy of the ridership. Therefore, we propose the following adjustments:		
July 2019 Survey		
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(21)	
All Other FEFP Eligible Students	(3)	
 October 2019 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(62)	
IDEA - PK through Grade 12, Weighted	(70)	
All Other FEFP Eligible Students	(1,458)	
 <u>36 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
 February 2020 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
Hazardous Walking	(7)	
IDEA - PK through Grade 12, Weighted	(112)	
All Other FEFP Eligible Students	<u>(873)</u>	(2,608)

Findings

4. [Ref. 54] Our general tests disclosed that 18 students (5 students were in our test) were not marked as riding their assigned buses; consequently, the students' ridership was not supported. We also noted that the walking routes from home to school for 3 of the students reported in the Hazardous Walking ridership category did not cross a designated hazardous walking area. We propose the following adjustments:

July 2019 Survey

18 Days in Term

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

October 2019 Survey

90 Days in Term

Hazardous Walking	(1)
-------------------	-----

All Other FEFP Eligible Students	(11)
----------------------------------	------

February 2020 Survey

90 Days in Term

Hazardous Walking	(2)
-------------------	-----

All Other FEFP Eligible Students	<u>(3)</u>	(18)
----------------------------------	------------	------

5. [Ref. 55] Six students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

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

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(4)</u>	(6)
----------------------------------	------------	-----

6. [Ref. 56] Thirty-seven students in our test were incorrectly reported in the Hazardous Walking ridership category. The students' walking routes from home to school did not cross designated hazardous walking areas. The students were not otherwise eligible for State transportation. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking	(21)
-------------------	------

Findings

February 2020 Survey

90 Days in Term

Hazardous Walking	(16)	(37)
-------------------	------	------

7. [Ref. 57] Three students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	2	

February 2020 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

8. [Ref. 58] Eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. However, we determined that seven of the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category and the one remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	2	

February 2020 Survey

90 Days in Term

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

9. [Ref. 59] Twelve students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category during the July 2019 reporting survey period. Although the students' IEPs included recommendations for Extended School Year services, the IEPs did not indicate that the students required transportation services. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
July 2019 Survey	
<u>18 Days in Term</u>	
All Other FEFP Eligible Students	(12) (12)
Proposed Net Adjustment	<u>(2,683)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Duval County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students enrolled in the John M. McKay Scholarship for Students with Disabilities Program are not reported for State transportation funding; (2) students are reported in the correct ridership categories and for the correct number of DIT in accordance with instructional calendars; (3) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership and are retained in readily accessible files; (4) 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 reporting survey period are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (6) transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category and that such students live no greater than 2 miles from their assigned schools; (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP and transported on a school bus; and (8) only ESE students classified as students with disabilities under IDEA and whose IEPs document the need for Extended School Year services and transportation are reported in funded ridership categories in the summer surveys.

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 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A- SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2020, the District received \$19.9 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	103	785	2
October 2019	886	42,546	6,024
February 2020	888	42,111	5,959
Totals	<u>1,877</u>	<u>85,442</u>	<u>11,985</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, 2020. 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



Dr. Diana Greene
Superintendent

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February 4, 2022

Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Subject: Response to the preliminary and tentative report on the examination of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP), as reported by the Duval County District School Board for the fiscal year ended June 30, 2020

Dear Ms. Norman:

District personnel has reviewed the above referenced report, and I am pleased that Duval County Public Schools was found to have 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, 2020. We are aware that your procedures disclosed noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available for the English for Speakers of Other Languages (ESOL) program and student transportation. Other individual instances of noncompliance were also noted.

Please be assured that Duval County Public Schools continues in its efforts to comply and conform to all Florida Statutes and Department of Education rules and regulations related to the Florida Education Finance Program. The deficiencies outlined in the preliminary and tentative report indicate that there are areas requiring attention, and these will be addressed. Our corrective actions for the findings of the preliminary and tentative report begin on page 4.

We accept the findings as outlined in the preliminary and tentative report. However, we have provided additional information related to finding number 30 in the Teacher Certification section (page 10) and finding number 3 in the Student Transportation section (pages 12-13) of our statement of explanation. We appreciate your time to re-examine these findings.

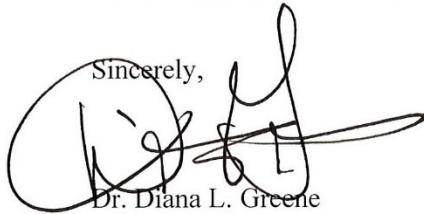
We would like to express our appreciation to you and your staff for the patience and professionalism during the audit process.



Dr. Diana Greene
Superintendent

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If you should have any questions, please contact Michelle Begley, Chief Finance Officer at begleym@duvalschools.org or 904-390-2653.

Sincerely,


Dr. Diana L. Greene
Superintendent of Duval County Public Schools



Dr. Diana Greene
Superintendent

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Attachments

District Statement of Explanation 4 - 13

**Duval County Public Schools
Statement of Explanation
Auditor General's Findings of Preliminary and Tentative Report
For Fiscal Year Ended June 30, 2020**

District-Wide Finding

Finding Numbers	Summary of Finding	Statement of Explanation
1 (Ref. 1)	Students Reporting > 1.0000 FTE when combined with all districts	We have contacted the Florida Department of Education regarding the 191 students, and a determination is pending.

Disclosure Findings

Finding Numbers	Summary of Finding	Statement of Explanation
7 (Ref. 38101)	Class minutes weekly were underreported and no proposed adjustment	The school serves both middle and high school students with two separate bell schedules in place. Only one bell schedule was input into FOCUS, our student information system, on which FTE was calculated. Both bell schedules have since been entered into FOCUS to report class minutes weekly accurately in subsequent FTE surveys and will be continued.
15 (Ref. 127102)	Class minutes weekly not reported according to the school's bell schedule but no proposed adjustment	The issue was caused by the extended hours the charter school offered on Monday, Tuesday, Thursday, and Friday each week, which were approved in the charter contract. The Charter school and DCPS (Duval County Public Schools) Systems Analyst will collaborate to ensure the master bell schedules are created and reported correctly.

22 (Ref. 161101)	Class minutes weekly overreported but no proposed adjustment	Physical Education (P.E.) was incorrectly labeled as recess on the paper schedule document requested by the auditor; however, P.E. was correctly scheduled in FOCUS and reported in the FTE survey. Three teachers were scheduled to teach P.E. courses during the audit year, but the paper schedule document provided to the auditor did not list P.E.; instead, recess was listed. School administration will ensure that supporting documentation reflects accurate course names to remove any confusion.
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English for Speakers of Other Languages, ESOL

Finding Numbers	Summary of Finding	Statement of Explanation
3 (Ref. 21102), 5 (Ref. 37101), 9 (Ref. 45101), 13 (Ref. 64101), 21 (Ref. 145102), 23 (Ref. 176101), 26 (Ref. 216102), 27 (Ref. 216103), 28 (Ref. 216104), 33 (Ref. 241102), 34 (Ref. 241103), 37 (Ref. 244101), 46 (Ref. 268102), 47 (Ref. 268103), and 51 (Ref. 537102)	ELL (English Language Learner) committee not convened as required - For extension of ESOL services; for placement with proficient English language assessment; or not within time limit	<p>Two weeks before the beginning of every month the district's ESOL office will send out an electronic mail message to all schools with specific directions on how to run a report in FOCUS to identify ELLs who will need an ELL Committee meeting that month. In addition, ESOL office staff will offer at least two face-to-face training courses to ESOL contacts during the school year and will continue to be available to meet via Teams for assistance with pulling reports and completing forms.</p> <p>As a result of finding 51, charter school administration has reiterated the process to export data reports from the district's student information system, FOCUS, on a bi-weekly basis to capture any DEUSS (date entered United States school) anniversary dates. This will ensure an ELL Committee convenes timely to re-evaluate the student's progress towards English language proficiency.</p>

16 (Ref. 127101), 26 (Ref. 216102), 29 (Ref. 216105), 35 (Ref. 241104), 48 (Ref. 268104), and 50 (Ref. 537101)	ELL Student Plan missing or untimely	<p>Each ELL student's ESOL folder has a FOCUS instruction page on the left side. ESOL contacts are instructed to follow the directions on how to add an ELL Student Plan in FOCUS for every active ELL. The Plan is to be printed and filed in the student's ESOL folder, as well as locked and saved in FOCUS. The ESOL district office provides compliance assistance through Teams twice a month and upon request. Reminders are posted for the ESOL contacts on the Teams site, as well as sent via electronic mail.</p> <p>As a result of finding 50, charter school administration refined their process; whereby, applicable students will be tracked to ensure assessment is within 20 school days of their Home Language Survey, and Student ELL Plans will be completed when placed into the ESOL program.</p>
12 (Ref. 53101), 27 (Ref. 216103), 32 (Ref. 241101), and 45 (Ref. 268101)	ESOL FTE beyond maximum six years allowed for State funding of ESOL	<p>The DOE Data Verification Report in FOCUS alerts schools of students who are approaching the end of their sixth year. Schools are alerted to correct any inaccurate data prior to FTE, and reminders will continue to be sent to ESOL contacts via electronic mail and Teams.</p> <p>Also, for finding 12, charter school administration has changed the position of the ELL contact of the school to a 12-month position to better manage the accuracy of ESOL procedures and reporting. More care will be taken to ensure that no ELL student is reported for ESOL FTE for more than six years.</p>

24 (Ref. 176102)	Services of Matrix not reflected by services provided at detention facility	<p>Training on IEP and matrix FTE compliance will be provided to all district Department of Juvenile Justice (DJJ) sites.</p> <p>Random DJJ school audits will be conducted by the Exceptional Education and Student Services (EESS) Department at least one time per semester.</p> <p>Targeted technical assistance will be provided to DJJ schools by ESE Instructional Program Support Specialists based on district's Internal Auditing findings.</p>
2 (Ref. 21101)	Documentation of parent invitation to IEP meeting missing	<p>Additional training will be provided utilizing the FTE Compliance and Monitoring Module.</p> <p>Random school audits will be conducted by the Exceptional Education and Student Services (EESS) Department at least one time per semester.</p> <p>Targeted technical assistance will be provided to schools by ESE Instructional Program Support Specialists based on district's Internal Audit findings.</p>
36 (Ref. 241105)	Matrix of Services form untimely to IEP meeting	<p>Additional Matrix of Services training will be provided with a written reminder sent to all FOCUS SSS users.</p> <p>The Matrix of Services document will be reviewed as part the EESS FTE monitoring plan.</p>

Teacher Certification

Finding Numbers	Summary of Finding	Statement of Explanation
6 (Ref. 37170), 8 (Ref. 38170), 14 (Ref. 64170), and 41 (Ref. 244173)	No appropriate certification – Out of field-status Board approved, but parent notification missing	The Certification office will continue to work with the Information Management (IM) team to enhance the out-of-field program in the course master of FOCUS to provide an accurate list of out-of-field teachers for Board approval to include the following: <ul style="list-style-type: none">• Work with IM to train and encourage school principals to run the out-of-field report for parent notification as a means for comparing data with district-run reports and checking for errors in out-of-field reporting.• Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placement arises.• Work with appropriate staff regarding establishment of timeliness and enforcement of deadlines for entering information into the course master.
38 (Ref. 244170), 39 (Ref. 244171), and 40 (Ref. 244172)	No appropriate certification - Board approved out-of-field status, but parent notification untimely	The quarterly monitoring will include a check of the out-of-field report to ensure submission of parent notifications.

4 (Ref. 28170), 11 (Ref. 53171), 14 (Ref. 64170), 19 (Ref. 137170), and 31 (Ref. 216171)	No appropriate certification; no approval of out-of-field status by the DCPS School Board or the Charter Governing Board, as applicable; and no parent notification	<p>The District Certification office will continue to work with the Information Management (IM) team to enhance the out-of-field program in the new course master within FOCUS to provide an accurate list of out-of-field teachers for Board approval to include the following:</p> <ul style="list-style-type: none"> • Work with IM to train and encourage school principals to run the out-of-field report for parent notification as a means for comparing data with district-run reports and checking for errors in out-of-field reporting. • Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placement arises. • Work with appropriate staff regarding establishment of timeliness and enforcement of deadlines for entering information into the course master. <p>A check of the out-of-field report will be included in the quarterly monitoring to ensure submission of parent notifications.</p> <p>Charter school administration of finding 11 will request ESOL professional development evidence during the hiring process. If no ESOL points have been earned, an agreement by contract to take and finish the required ESOL points will be signed. Teachers without the required total ESOL points completed will be submitted to the Governing Board for approval and the parents will be notified prior to the FTE survey. The teacher in question has since received the required ESOL training points.</p>
30 (Ref. 216170) and 42 (Ref. 244174)	No valid Florida teaching certificate	<p>FLDOE issued a non-renewable temporary certificate on January 18, 2022 for the validity period of July 1, 2018 through June 30, 2021, which covers the period of the audit. The teacher was approved by the Board on October 1, 2019 to teach out of field.</p> <p>Through no fault of the district, the teacher in finding 42 is still involved in the review process with the FLDOE's office of Professional Practices Services for certificate issuance.</p>

		Teacher certification will be reviewed quarterly to ensure full compliance, and school administration will be notified of any non-compliant issues.
43 (Ref. 244175)	No valid Florida teaching certificate - substitute teacher	District will ensure that schools do not schedule teachers to fill vacancies unless they are appropriately certified.
10 (Ref. 53170)	No ESOL in-service training points to teach a Basic subject area course to an ELL student	The teacher has since received the required ESOL training points. Charter school administration will request ESOL professional development evidence during the hiring process. If no ESOL points have been earned, an agreement by contract to take and finish the required ESOL points will be signed.

Virtual

Finding Numbers	Summary of Finding	Statement of Explanation
52 (Ref. 702301)	No course completion	The Assistant Principal of Curriculum will ensure a review of virtual course completions with appropriate grades recorded in the district's student information system prior to reporting FTE for a course in the survey.
53 (Ref. 702302)	FTE underreported	Greater care will be taken to ensure FTE is reported accurately.

Student Transportation

Finding Numbers	Summary of Finding	Statement of Explanation
1 (Ref. 51) and 4 (Ref. 54)	Student ridership not supported	<p>Duval County Public Schools will attempt to better identify McKay Scholarship bus riders.</p> <p>A bus registration procedure is currently being used and is expected to minimize the number of students incorrectly reported as riding. For hazardous walking, all hazardous areas are being reviewed and corrections are being completed in our routing software for accurate reporting.</p>
2 (Ref. 52)	Days in term incorrect	<p>Transportation Department will coordinate with other District and FLDOE entities to ensure that the correct number of days in term are claimed for survey.</p>
3 (Ref. 53)	Student ridership after date of the bus drivers' signatures	<p>The instructions sent to districts on September 11, 2018 in FLDOE Technical Assistance Note No. 2019-01 – <i>Maintenance of Transportation Records</i> did not specify when the collection forms be dated; it only stated, "This verification must be documented and attested to (signed and dated) by the school bus operator as a source document." Following this guideline, drivers signed and dated every sheet during the survey period. Their signature and date attested to ridership attendance they had collected and would collect as the source document.</p> <p>On August 6, 2021, the FLDOE Director of School District Management issued a memorandum which clarified that "operators sign and date student ridership data collection forms after each student transportation survey is complete and on date certain, the Friday of each survey week". However, this memorandum was issued after our FEFP audit year ending June 30, 2020.</p> <p>In addition, our students often ride multiple buses. We submitted 746 of the original 3,317 cited students marked in attendance on different buses by different drivers during the same survey period. The drivers of other buses verified</p>

		<p>ridership with signature dates on or after the date of student ridership. The driver's signature date attested to the source document's validity without regard to student ridership date of each signed collection form.</p> <p>Upon the clarification from FLDOE on August 6, 2021, the district has modified the ridership form to remind drivers to sign and date after the collection form is completed with student ridership. This was also clarified with the bus contractors.</p>
5 (Ref. 55), 6 (Ref. 56), and 7 (Ref. 57)	Incorrect ridership category reported	<p>A new map for transportation routing software has been implemented which allows most students to geocode and batch distance to school calculate programmatically. This will be a great help in eliminating these types of errors.</p> <p>All hazardous areas are being reviewed and corrections are being completed in our routing software for accurate reporting.</p>
8 (Ref. 58) and 9 (Ref. 59)	No transportation services documented on IEP to report in the IDEA weighted ridership category	<p>Procedures will be reviewed for ESE student transportation requests to ensure that ridership reported in the IDEA-PK through Grade 12, weighted membership category are properly documented on the students' IEPs. The district's transportation staff will provide input to ESE Placement for staff training and procedures.</p>