

# State of Florida Auditor General



## FEFP Attestation Examination Process and a Review of Findings Common to All School Districts

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Presenter:  
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# OBJECTIVES AND TOPICS OF DISCUSSION

- General Examination Timeline
- Disclosure Findings and Reporting Issues
- Attendance and Enrollment
- ESOL and ESE
- Virtual FTE
- Teacher Certification and Transportation
- Estimating the Financial Impact of FTE Adjustments

# ACRONYMS AND INITIALISMS

- ❑ BSA – Base Student Allocation
- ❑ CMW – Class Minutes Weekly
- ❑ DEUSS – Date Entered United States School
- ❑ DJJ – Department of Juvenile Justice
- ❑ DOE – Department of Education
- ❑ ELL – English Language Learner
- ❑ ELPA – English Language Proficiency Assessment
- ❑ ESE – Exceptional Student Education
- ❑ ESOL – English for Speakers of Other Languages
- ❑ FEFP – Florida Education Finance Program
- ❑ FSA in ELA – Florida Standard Assessment in English Language Acquisition
- ❑ FTE – Full-Time Equivalent
- ❑ HB – Hospital and Homebound
- ❑ IDEA – Individuals with Disabilities Education Act
- ❑ IEP – Individual Education Plan
- ❑ OJT – On-the-Job Training
- ❑ OOF – Out-of-Field
- ❑ PK – Pre-Kindergarten
- ❑ SIS – Student Information System
- ❑ TAP – Teenage Parent
- ❑ UWTE – Unweighted FTE
- ❑ WFTE – Weighted FTE

# FEFP ATTESTATION EXAMINATION TIMELINE

- ❑ Auditor General Annual Report
  - Includes list of Districts scheduled in 2024 for an FEFP Attestation Examination for FYE 6/30/2023
- ❑ Examination Notification Letter
  - Letter sent to Superintendent notifying the examination is upcoming
    - Staggered based on region and auditor schedule
    - Request for corrective actions for previous report findings
- ❑ Initial Auditor Contact for Entrance Conference

# FEFP ATTESTATION EXAMINATION TIMELINE

## ☐ Management Engagement Letter

- Letter sent to Superintendent confirming entrance conference
  - Provide copy of signed letter.
- List of documentation needed
- “Read Only” access to student database (e.g., Skyward/FOCUS)

## ☐ District Entrance Conference

- Schools selected for testing provided
- Teacher Certification and Transportation
- Management Assertion Letter signed by Superintendent

# DISCLOSURE FINDINGS and REPORTING ISSUES

- ❑ Student course schedules and school bell schedules
  - Disclosure Finding (generally no FTE adjustment).
- ❑ Reported in an incorrect program
  - Primarily due to communication issues. Changes made by ESOL/ESE staff not communicated to data entry.
  - Data entry errors.
  - Adjustments not involving attendance or class minutes involved changing WFTE to Basic UWFTE.

# DISCLOSURE FINDINGS and REPORTING ISSUES

## □ 900/720 Hour Rule

- FTE General Instructions and Section 1011.60(2), Florida Statutes, provide that schools must operate for 180 days (or the hourly equivalent) to be fully funded by the FEFP.
- Total days of instruction, along with instructional minutes per day, early release days, and early release for seniors considered in this calculation.
- If the instructional hours fell below 900 (for Grades 4-8) or 720 (for Grades PK-3), adjustment made to reduce the reported FTE to the actual amount earned.

# DISCLOSURE FINDINGS and REPORTING ISSUES

## □ 900/720 Hour Rule

- Instructional time generally considered time that can be directly tied to a course in the *Course Code Directory* for which the student received a grade.
- Announcements, Breakfast, Lunch, and Recess not counted as instructional time.
- Minutes allocated to areas not associated with a course code considered instructional time in certain circumstances.



# DISCLOSURE FINDINGS and REPORTING ISSUES

## ❑ 900/720 Hour Rule

- Documentation should reflect the actual bell schedule (ringing of the bells) for schools that conducted periods.
- Elementary schools should document when school starts, when school ends, and the length of time allocated to Recess and Lunch. Recess and Physical Education are not the same. Physical Education considered instructional time and should be reported using a course code.
- Bell schedules generated from the SIS created primarily to ensure that all the minutes were accurately captured for reporting do not always reflect the actual bell schedule.

# ATTENDANCE AND ENROLLMENT

- ❑ Instances in which reported FTE may be adjusted to zero
  - Student not enrolled in school during the survey week.
  - Student not in attendance at school at least one day of the 11-day survey window.
  - Student attended schools for therapy services and instructor logs were not retained. Consultation is not allowed for FTE funding.
  - Timecards could not be provided for Career Education 9-12 students who participated in OJT.
  - HB instructors' contact logs could not be provided to document direct instruction to HB students.

# ATTENDANCE AND ENROLLMENT

- ❑ Instances in which reported FTE may be adjusted to zero
  - Teachers did not sign into the SIS at least 1 day during the 11-day survey window to complete attendance, and no alternate signed attendance source was available.
  - Lack of manually signed and dated attendance records for substitute teachers who were not given access to the SIS.
  - The absence of attendance records may result in the loss of an entire class of FTE if one teacher was responsible for daily attendance (Elementary School).

# ATTENDANCE AND ENROLLMENT

- ❑ A partial reduction in reported FTE made when a student's schedule (as documented by timecards and contact logs) reflected less than the reported CMW.
  - Timecards documented fewer hours worked than reported for students in OJT Programs.
  - HB instructors' contact logs documented fewer hours of direct instruction (and the student's IEP schedules fewer hours) than reported for students in HB Programs.

# ATTENDANCE AND ENROLLMENT

- ❑ Dual enrolled students attending college level courses at the college.
  - If available, attendance records acceptable.
  - Any grade (A through F, including I-Incomplete) satisfies the attendance requirement for an off-campus course.
  - If no attendance records or grade reported, attendance not supported.
    - Did the student drop the class prior to the reporting survey period?

# ESOL

## ❑ Adjustments generally from WFTE to UWFTE

- Student reported in Program 130 (ESOL) longer than 6 years (or 12 semesters).
- Documentation not provided or not timely reported for the survey period. For example:
  - ELL Student Plan
  - Parent Notification
  - ELL Assessment
  - ELL Committee Meeting
- Parent invitation and participation in the ELL Committee Meetings not documented.

# ESOL

## □ Adjustments generally from WFTE to UWFTE (Continued)

- ELL assessments and Committee Meetings not timely to the student's DEUSS.
  - If the student's DEUSS falls between the release of the ELPA and FSA in ELA scores and October 1, these assessments will suffice.
  - Mid-year DEUSS (after October 1st) – ELL assessments and Committee Meetings must be completed within 30 days prior to the student's DEUSS.

# ESE

- ❑ Most adjustments from WFTE to UWFTE (special situations noted)
  - Student not reported in accordance with the Matrix of Services form (FTE can be adjusted up or down, depending on how reported).
  - Documentation (IEP/Matrix of Services form) not provided.
  - Documentation incomplete or untimely (after reporting survey period).
    - Documentation of the parent invitation to the IEP meeting cannot be located.
    - Individual services not marked in all domains on the Matrix of Services form.



# ESE

## ❑ Hospital and Homebound (HB)

- Documentation (Physician's Statement, IEP, Matrix of Services form) not provided – adjusted from WFTE to UWFTE.
- Itinerant HB (served both in school and at home).
  - Student's reported course schedule did not reflect the actual situation (reported for both services but actually served only in school or at home) – adjusted WFTE or UWFTE to zero for services no longer provided.
  - Attendance documentation not available for either service location (school or home) – adjusted all FTE to zero.
  - Student did not qualify for 13 Special Considerations points on Matrix of Services form (if the student in a classroom or working on an online platform, most likely not eligible to be reported in Program No. 255 (ESE Support Level 5)) – adjusted WFTE to UWFTE.

# VIRTUAL FTE REQUIREMENTS

- ❑ Starting Dates and Completion Dates needed
  - Virtual courses cannot be started prior to the first day of the 180-day school year.
    - Certain exceptions allowed for Credit Recovery Courses.
  - Virtual courses must be completed by:
    - The deadline for amending the final enrollment survey if the courses reported in either Survey 2 or 3.
    - By the end of the 180-day school year if the courses not reported in either Survey 2 or 3.

# VIRTUAL FTE REQUIREMENTS

## ❑ Common Virtual Findings

- Courses not completed according to the timeline.
- Courses not reported for correct FTE, such as courses earning a half credit reported for a full credit.
- Passing grades required to report virtual FTE.
- Reporting of credit recovery course not met. Student must have previously failed the course to enroll in credit recovery.
- WFTE issues discussed previously. Students reported in ESE Support Levels 254 and 255 in a virtual school will require additional explanation to support that level of funding in a virtual environment.

# TEACHER CERTIFICATION

- ❑ All adjustments from WFTE to UWFTE.
  - Teacher had no Florida teaching certificate.
  - Teacher had insufficient or untimely (after reporting survey period) in-service training points or credits earned in ESOL strategies or an OOF subject area.
  - A teacher did not have timely OOF approval by the School Board and/or timely parent notification of the teacher's OOF status.
  
- ❑ Substitute Teachers
  - Vacancy versus temporary placement.
  - Providing direct instructional services.
    - If filling a vacancy or providing direct instructional services, substitutes held to the certification requirements of a regular teacher.

# TEACHER CERTIFICATION

## ☐ Identification of teachers

- One teacher per identification number. Multiple teachers reported under one identification not allowed.
- Documentation that reconciles teacher identity to each identification number used should be retained.

# TRANSPORTATION

- ❑ Adjustments that decreased the number of students reported:
  - Missing, unsigned, and untimely bus drivers' reports.
  - Ineligible students reported.
    - Unidentified students (no demographics in District's SIS).
    - PK students – not IDEA students and not the children of TAPs.
    - K-12 students in Surveys 1 or 4 – not IDEA students and not transported to non-residential DJJ programs.
    - Secondary students in Hazardous Walking.
    - Students not enrolled in a brick-and-mortar school (homeschool, virtual).
  - Enrollment and Ridership issues.
- ❑ Adjustments made to the number of buses reported when the number not supported.

# TRANSPORTATION

- Adjustments decreased the number of students reported or adjusted the reporting from one membership category to another.
  - Reported students did not meet the criteria for the reported membership category.
    - If the student was eligible to be reported in another membership category, the adjustment made to that category – resulting in an increase (Unweighted to Weighted), a decrease (Weighted to Unweighted), or a lateral shift (Unweighted to Unweighted).
    - If not eligible to be reported in another membership category, the reported student adjusted to zero FTE.

# ESTIMATING THE FINANCIAL IMPACT OF FTE ADJUSTMENTS

- ❑ Final determination of the financial impact of all adjustments is the responsibility of the DOE.
- ❑ FTE Adjustments – Estimate by multiplying the total WFTE by the BSA (\$4,587.40 in the 2022-23 school year).
- ❑ Transportation Adjustments
  - Look up the District's annual allocation in the Florida School District Transportation Profiles published by the DOE.



# QUESTIONS AND DISCUSSION

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