

Prepare NOW for FFFP Audits

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The Who and Why Behind FFFP Audits

- Florida Auditor General conducts FFFP Audits of Florida school districts on behalf of FDOE on a three-year cycle. Must complete at least once in 3-year cycle, can be consecutive years
- Individual schools within each school district, including charter schools, chosen for each audit
- Purpose?



What is Covered in an FEFP Audit?

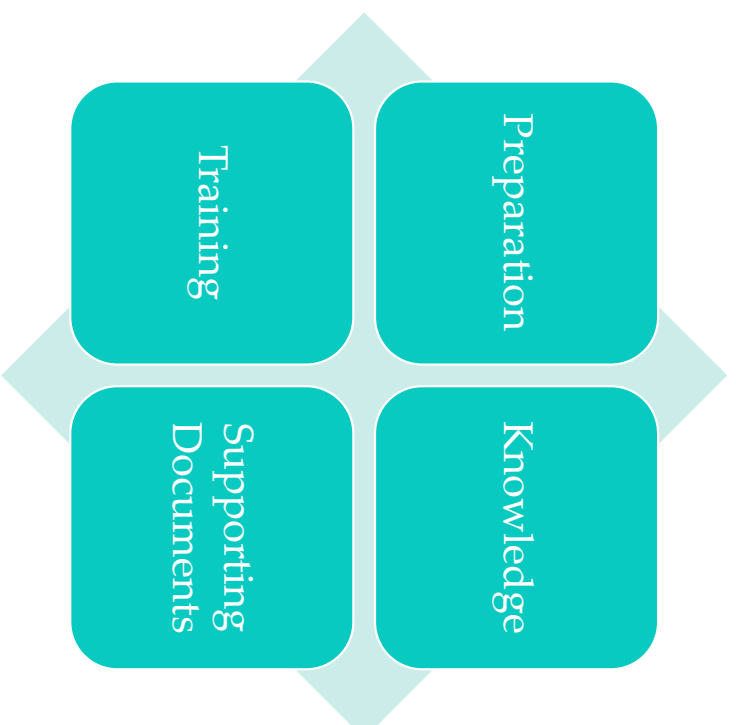
- Student Records
 - Attendance & Membership Eligibility
 - Special Program Eligibility
- Transportation
 - Verification of eligibility (i.e. ≥ 2 miles from school)
 - Special transportation eligibility (must be documented on IEP)
- Teacher Certification
 - Endorsements (ASD, ELL)
 - Notices to parents of Out-of Field



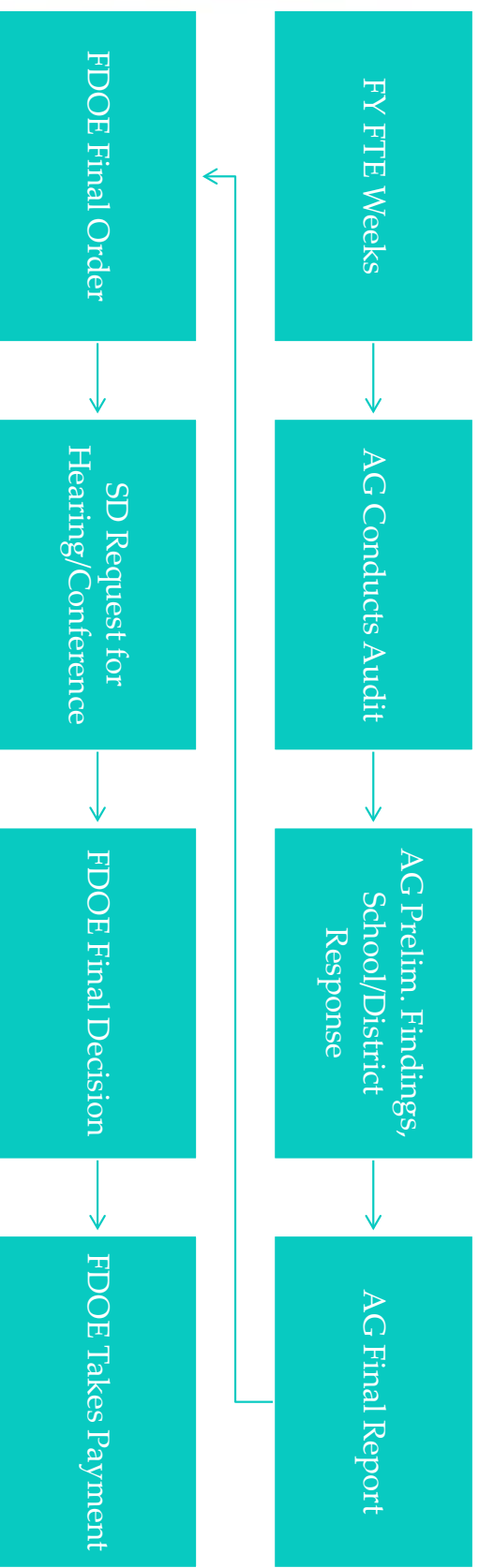
What are the Potential Consequences of an FFFP
Audit Finding?



How Can FEFP Audit Findings be Avoided?

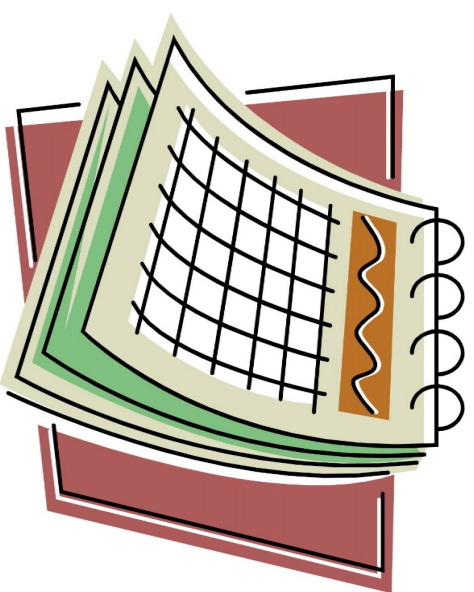


What Are the Steps in the FEFP Audit Process?



When is FTE Counted?

- Two times during regular school year
 - Survey 2 - October
 - Survey 3 - February
- “Survey Week” set by FDOE, but “Attendance Window” for FTE counting purposes also includes the six school days prior to the Survey Week
- Each student must meet both the “Membership (Enrollment)” and “Attendance” requirements at least once during the Attendance Window

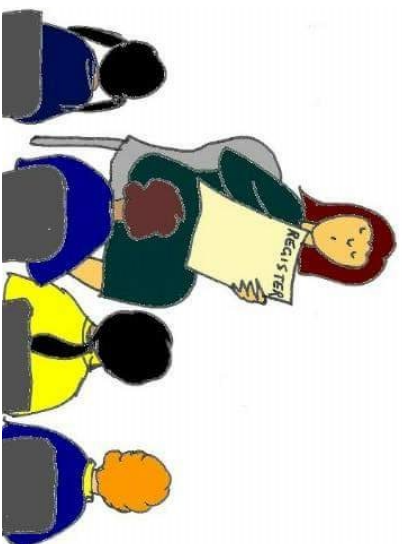


What is the Membership (Enrollment) Rule?

- Each PK-12 student must meet the Membership requirement for at least one day during the Survey Week in order to be eligible to be reported
- A student meets the Membership requirement by being officially assigned to a course or program by a school
- Within school district, Membership met on the last day gets the FTE
- If a student meets the Membership requirement during the Survey Week of more than one Florida public school district, the FTE for the student will be split among the schools during Reconciliation.
- Example: During Survey 2, student is enrolled in a charter school but is also taking an additional course at Florida Virtual School. Proportionate share will be allocated to charter school and Fla. Virt. during Survey 5.

What are the Attendance Requirements?

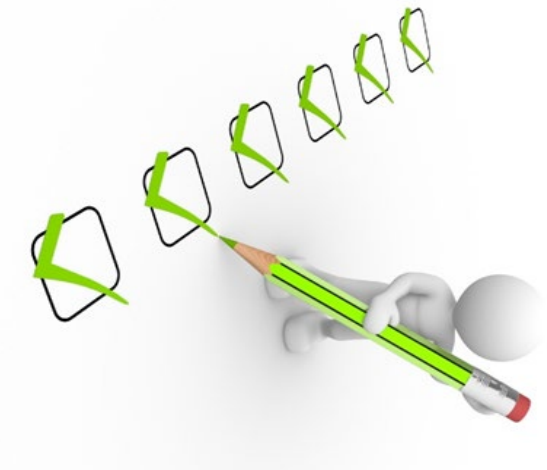
- To meet the Attendance requirement, a student must be in attendance at least one day during the Attendance Window
- FTE eligibility relating to PK ESE-12 student attendance is determined on a daily basis and not on a course-by-course basis



What Attendance Documentation is Required?

- Classroom teacher must record attendance!
- If a school records attendance through software, and each teacher has a unique ID and password to record student attendance, attendance records in that software program will be sufficient documentation. However, may want back-up documentation. In recent past, auditors have requested to review signed *attendance summaries of the FTE Survey window, listing students and daily/period attendance.*
- If a school inputs daily attendance into the school district's SIS, the school is responsible for maintaining a source record for attendance. It **MUST** include:
 - Student number
 - Student full name
 - Student attendance, by date, for each day in the attendance window
 - Teacher **MUST SIGN AND DATE** the attendance record/form

Supporting Documentation Needed for ESE Students



- Must have a current IEP or EP (as applicable) for all students with ESE funding codes (111, 112, 113, 254, 255)
- IEP's and EP's must have required signatures and dates,
- Documentation of parent notification prior to mtgs.
- Program Eligibility form (and Matrix of Svcs. for 254/255) that matches the ESE classification reported
- Timely re-evaluations

Supporting Documentation Needed for ELL Students



- Student ELL Plans on file and updated
- ELL assessments (including Home Language Survey) on file and timely
- Parent ESOL placement notification on file and timely
- FLDOE ESOL eligible course reported for ESOL funding
- ELL Cte. Meeting documentation on file with parent notice of meeting
- No ESOL funding beyond six years (or 12 FTE surveys)

What Supporting Documentation is Required if Transportation is Provided?

- **Bus driver** MUST SIGN AND DATE bus ridership rosters (could be daily roster or a weekly summary roster). Roster must clearly delineate days students rode bus and legend, if use mark rather than stating “present” or “absent,” include legend as to what symbols
- To be eligible for funding, student must ride the bus at least one time, at least one way, during FTE Survey Window and live two or more miles from the school.
- For students utilizing public transportation AND who were issued a county or city bus pass, the student may self-report, but the school is still responsible for maintaining a record. Could use a ridership form that includes the following:
 - Student number, student name, student address, school name/address, bus pass numbers issued during the attendance window, days the student utilized the public transportation, signed/dated by student, AND signed/dated by school principal/designee
- If students use bus passes, will also need to show bus pass purchase orders and payment.
- Audit will be conducted at the District Transportation Dept., so it is important to coordinate with District Transportation Dept. on what documentation the District will require to report the students for transportation funding and what information is needed to defend funding — bus ridership rosters, proof that student lives ≥ 2 miles from school
- Address in SIS is the address the auditor will use
- Transportation company (include required documentation in contract) versus self transportation or District transportation (provide in contract that District responsibility to report ridership and maintain documentation)

Proper Student Scheduling, Teacher Certification and FFFP Funding

- Each course in the Course Code Directory has teacher certification requirements
- Certification requirements for specific services (ESOL, ESE, ASD, etc.)
- If a teacher does not have the required certifications, school can still be funded, but must follow specific procedure for out-of-field teacher **PRIOR TO THE END OF EACH SURVEY WEEK**
- School should maintain records showing out of field teachers' progress toward certification
- Critical to have students and teachers properly scheduled in SIS, well in advance of Survey Week, so course codes and certifications can be cross-referenced
- Some sponsors tell the charter schools which teachers are out-of-field
- **HIGHLY RECOMMENDED** that charter schools check courses and teacher certifications on their own and compare to sponsor-generated out-of-field lists

What Steps to Take if a Teacher is Out of Field?

Charter School Governing Board must approve list of out-of-field teachers, along with reason for being out-of-field

Letter must be sent home to parents/guardians of every student in that class that the teacher is out-of-field and out-of-field subject approved by Governing Board

Maintain this documentation showing that BOTH these steps were taken PRIOR to both Survey 2 AND Survey 3

How to Address Teachers with Provisional Certification?

- If teacher has only a letter of eligibility to teach and not a teaching certificate, they should be coded as a substitute (coded "B").
- If teacher has a temporary teaching certificate, they can be approved as out-of-field.
- When teaching certificate received by teacher, need to make sure teacher informs school and it is properly posted with the District

Staff Records and Substitute Teachers

- FDOE matches the personnel reported for each Attendance Window in the STAFF reporting system against the instructors reported in the student FEEFP survey.
- If an instructor is reported in the FEEFP Survey File and DOES NOT appear as a current employee in the STAFF file, the FTE for the course will be nullified.
- Before the end of FTE Survey Week, verify that the correct teachers are reported for each course in the district's SIS.
- Discuss with your sponsor how substitute teachers are to be reported where they are filling in for long-term absences or vacancies. No category for "long-term sub."



What Documents Should be Maintained for each Survey Period?

- ✓ Copy of final FTE report showing individual student schedules and reported FTE
- ✓ Signed and dated statement from school leader, on school letterhead, that every student reported for funding was in attendance at least one day during the Attendance Window (provide dates in statement) and that the attendance maintained on the students is accurate
- ✓ Daily attendance documentation (signed and dated by teachers)
- ✓ Transportation attendance records (signed and dated by bus drivers) or ridership verification form for students using public transportation
- ✓ ESE IEP's and EP's, including Program Eligibility documentation, and ELL Plan and supporting documentation
- ✓ Out-of field letters sent to each applicable parent/guardian and minutes showing Governing Board approval, including out-of-field list, all dated prior to end of the Survey Period

How Should Records be Maintained?



- Separate set of records to support FEFPP should be maintained by school
- Keep in safe, fire and weatherproof location that is known to successive school administrations
- Keep separate set of records for at least three years or until completion of school district audit, whichever is later

What Corrections Can be Made After Survey Week?

- The FDOE allows an Edit window of approximately 3 months following a Survey
- Any student record can be corrected to reflect the instructional services/courses provided during the FTE Attendance Window
- FDOE will send edits to the districts on a school-by-school basis. Charter schools should request this from district and review, and make necessary corrections (or send supporting documentation to district so it will make edits)
- Most districts maintain the actual FDOE file and corrections/edits must be completed by district staff



What to Do if Your School is Selected for Audit?



- Don't Panic!
- Retrieve FTE supporting documentation
- Attendance will be reviewed first, then special program eligibility
- Keep in mind that findings can be administrative or funding-based

What Should you do About an AG Finding or FDOE Final Order?

- Preliminary AG Finding:
 - Respond to Findings within timeframe provided, including additional supporting documentation
- Final AG Report:
 - Review findings to see if there were any changes from the preliminary findings
 - If there are funding findings, may want to discuss payment plan with sponsor if not going to appeal or appeal is uncertain.
 - Sponsors cannot take funding from the charter school until the funding is taken from the sponsor by FDOE.
- FDOE Final Order:
 - Calendar 60-day deadline
 - Coordinate with sponsor on format they prefer for submitting hearing request. Send hearing request and supporting documentation to sponsor for filing with FDOE

Questions?



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Resources

- At www.fldoe.org:
- FTE General Instructions 2021-22
 - 2021-22 Course Code Directory
 - Course Descriptions for PK-12

- At www.flrules.org:
- 6A-1.044-Pupil Attendance Records
 - 6A-1.0451-FEFP Student Membership Surveys (also alternate surveys)
 - 6A-1.0453-Educational Program Audits
 - 6A-1.09441-Requirements for courses/programs to be funded through FEFP
- School District-SIS Documentation