MEMORANDUM

TO: Honorable Chair and Members of the School Board
    Dr. Robert Avossa, Superintendent
    Chair and Members of the Audit Committee

FROM: Lung Chiu, Inspector General

DATE: April 24, 2017

SUBJECT: Transmittal of Final Investigative Report
         Case # 16-526 Adult & Community Education Department

In accordance with School Board Policy 1.092(6)(d), we hereby transmit the above-referenced final report.

The report addresses allegations of the Adult and Community Education Department violating Florida Department of Education (FDOE) rules pertaining to the reporting of adult student attendance and withdrawals.

The results of the investigation concluded the allegations were unsubstantiated.

The OIG recommended the Adult and Community Education Department consider informing its staff why TERMS and the new system, SIS, require student withdrawal dates to be the last day a student attended class after six consecutive absences.

The report is finalized and will be posted on the Inspector General’s website; www.palmbeachschools.org/inspectorgeneral

CC: Keith Oswald, Chief Academic Officer
    Eric Lundman, Assistant Superintendent of Professional Growth
Office of Inspector General  
The School District of Palm Beach County  
Case No. 16-526  

**Issue:** Violation of FLDOE Rule  
**Location:** Adult & Community Education Department  

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**AUTHORITY**

*School Board Policy 1.092, Inspector General (4)(a)(iv)* provides for the Inspector General to receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the Inspector General deems appropriate.

This investigation was conducted by Veronica Rodriguez, Senior Investigator I.D. #200, in compliance with the *Quality Standards for Investigations, Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General.

**BACKGROUND**

On October 30, 2016 the Office of Inspector General (OIG) received a whistleblower complaint from Ms. Deborah Utterback-Nash (Complainant) regarding the Adult and Community Education Department (Department). The Complainant alleged a directive from Adult and Community Education manager, Jane Kim, violated Florida Department of Education (FDOE) rules pertaining to the reporting of adult student attendance and withdrawal. The Complainant further stated the manager’s actions might constitute a violation of ethics, professional conduct and gross mismanagement.

In December 2016, the Complainant submitted supplemental information that alleged a District Bulletin (P 17-168 DSCOS – Adult Education Attendance Procedures) dated November 30, 2016 addressed to all principals from the Deputy Superintendent was in violation of FDOE rules pertaining to adult student withdrawal reporting.

On January 10, 2017 the OIG received a referral from Superintendent Dr. Robert Avossa related to a whistleblower complaint from the Complainant associated with the same matter.

Per *School Board Policy 3.28 Whistleblower Protection Policy* the OIG concluded the complaint did not meet the requirements of a whistleblower.

**DOCUMENTS REVIEWED**

- *School Board Policy 3.28 – Whistleblower Protection Policy*
- *School Board Policy 3.02 - Code of Ethics*
- Florida Department of Education Procedures for the Reporting of Instructional/Contact Hours in Adult General Education Courses
• Florida Auditor General Report No. 2015-090
• Florida Auditor General Report No. 2014-163
• Florida Auditor General Report No. 2011-168
• Memorandum from Florida Auditor General staff
• PBCSD Bulletin # P 17-168 DSCOS
• PBCSD Bulletin # P 17-190 DSCOS

INTERVIEW STATEMENTS

Guarn Sims, Director of Adult and Community Education

On December 5th and 16th, 2016 the OIG discussed the allegations of case 16-526 with Mr. Sims. Mr. Sims stated he was aware of the FDOE procedures regarding student withdrawals and certain the District follows the procedures. Mr. Sims stated the District uses TERMS to report student information to the State. Mr. Sims further stated that in order to properly report the information, the school uses it the student’s last day of attendance. Mr. Sims also stated the matter regarding which date should be used, was discussed extensively with the FTE Department and the Bureau Chief of FDOE.

Mr. Sims explained TERMS will no longer be used next school year; the District will start using a software system called Student Information Reporting (SIS).

Jane Kim, Adult and Community Education Manager

On February 1, 2017, the OIG met with Ms. Kim to discuss the allegations of case 16-526. Ms. Kim explained the Department procedures were revised and implemented in fall of fiscal year 2016/17 due to a determination that instructional hours were not being reported accurately to FDOE. Ms. Kim stated sites were entering, into TERMS, a student’s withdrawal date as the day after the last date of attendance which in turn caused TERMS to report inaccurate information. Ms. Kim stated the notification of procedural changes were conveyed to employees through communications and webinar trainings.

With respect to the information reported to FDOE and how TERMS calculates instructional hours, Ms. Kim stated the current process is accurate. Ms. Kim stated the Department has continuously worked with the FTE Department to ensure accuracy and performs periodic spot checks of the information that is entered on TERMS by the school sites throughout the year. Ms. Kim explained that using the day after the last date of attendance as the withdrawal date would cause the District to over report instructional hours to FDOE.

Ms. Kim further explained that with regard to TERMS, a student’s date of absence and withdrawal date are not related therefore withdrawal dates are different than attendance. Ms. Kim also explained instructional hours reported to FDOE are not just based on attendance and withdrawal dates, there are other variables that are taken into account.
Susan Hobson, FTE Specialist

On January 24, 2017, the OIG met with Ms. Hobson to discuss the process of Adult Education reporting in the TERMS system. Ms. Hobson provided an overview of the Adult Education reporting process. Ms. Hobson stated District procedures are accurate in relation to how TERMS calculates the instructional hours that are reported to FDOE. Ms. Hobson stated the accuracy of the calculation used in TERMS has been tested numerous times. Ms. Hobson explained that if TERMS were to capture the day after the last date of attendance it would produce inaccurate figures to FDOE.

Ms. Hobson stated the District will be migrating to a new software (SIS) that is scheduled to go live in August 2017. Ms. Hobson further stated this new system will use the last day of attendance when referencing student withdrawal dates.

RESULTS OF INVESTIGATION

The OIG researched and reviewed FDOE and District procedures related to the reporting of instructional/contact hours in adult general education.

As it relates to student withdrawals:

FDOE procedures state:

“*The standard for setting the withdrawal date shall be six consecutive absences from a class schedule, with the withdrawal date reported on the day after the last date of attendance.*” *(See Exhibit 1)*

School District Bulletin # P 17-168 DSCOS state:

“*Adult students must be withdrawn after six consecutive absences. The withdraw date for the students must be the last date the student attended class.*” *(See Exhibit 2)*

The OIG also reviewed the State of Florida Auditor General’s operational audit reports (Report No. 2015-090 and 2017-149) dated January 2015 and March 2017, respectively. Both audit reports included the District’s Adult Education program. The Auditor General found that for fiscal year 2013/14 and 2015/16 the District over reported hours to FDOE. In both reports, the Auditor General recommended the District strengthen its controls to ensure accurate reporting and determine the extent of hours misreported and contact FDOE for proper resolution. The District’s Superintendent provided a management response to report 2015-090 stating the District was working on creating a uniform process in order to minimize errors in reporting hours and also reviewed the hours reported and corrected any discrepancies identified with FDOE. The management response noted none of the corrections resulted in a negative financial impact to the District. *(See Exhibit 3)* The March 2017 report states District personnel indicated the errors found occurred mainly because a Districtwide uniform process had not been established to appropriately document student attendance, students were not always withdrawn after six consecutive absences, and the hours reported did not always agree with
attendance records. The District’s Superintendent provided a management response to report 2017-149 stating the Department of Adult & Community Education continues to implement processes to ensure attendance data is captured accurately. The management response further stated each school site will utilize software to track daily attendance, run reports to withdraw students after six consecutive absences, verify start date, and enter last physical date of attendance in TERMS. (See Exhibit 4)

Based on the information above, it appears the District’s procedures are different from FDOE’s procedures. However, interview statements from staff provide an explanation for the variance, as follows: If the District captured the withdrawal date as the day after the last date of attendance, it would cause the District to over report instructional hours to FDOE. The method TERMS uses to capture accurate data with regard to a student’s withdrawal date, requires the date to be the last day the student attended class after having six consecutive absences.

Additionally, the OIG inquired with Ms. Tara Goodman, FDOE Bureau Chief of Budget, Accountability and Assessment, regarding the matter in question. Ms. Goodman stated: “I know that some systems require that the date of withdrawal occur on the last date of actual attendance. Regardless of any system issues, the last instructional hours that may be reported for a student are those through the last date of actual attendance. No hours should be reported for days after that.” (See Exhibit 5)

The OIG found no evidence directives from Department staff pertaining to adult student reporting were intended to violate laws, rules, or policies. As reflected in the interview statements from staff, the procedures were revised and implemented in FY 16/17 to coincide with the method TERMS uses to capture data in order to accurately report adult student instructional hours to FDOE. Furthermore, the OIG found no evidence staff’s actions violated laws, rules, or policies regarding ethics, professional conduct or gross mismanagement. The allegations of this complaint are unsubstantiated.

RECOMMENDATION

The OIG recommends the Department consider informing its staff why TERMS and the new system, SIS, require student withdrawal dates to be the last day a student attended class after six consecutive absences. This may avoid confusion and the appearance the District is in violation of any laws or procedures related to the reporting of adult education instructional hours.

AFFECTED PARTY RESPONSES

In accordance with School Board Policy 1.092 (6)(iv), a draft copy of this report was provided to Mr. Guarn Sims and Ms. Jane Kim, who were given an opportunity to respond. As of April 21, 2017 no responses were received.
# Procedures for the Reporting of Instructional/Contact Hours in Adult General Education Courses

| Rules for the Reporting of Instructional/Contact Hours | 1. A student shall be counted as an enrollment (headcount and instructional hours) under the following conditions:  
a) The student has participated in instructional activity for 12 contact hours per program in a given reporting period (i.e., ABE, GED, adult high school, etc.), including hours for assessment or placement;  
b) Only two hours of assessment or placement contact hours shall count toward the 12-hour threshold. This does not limit the actual hours of assessment that can be provided; it does limit the number of contact hours for this activity that count toward the 12-hour threshold for reporting the enrollment.  
c) For students enrolled in online classes only, the 12-hour rule shall not be applied. However, the withdrawal policy in the sub-section below still applies to enrollment in these classes.  
2. Fundable instructional/contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner.  
3. Report a student for funding only for the number of hours that a person reasonably could be expected to be in actual attendance.  
a) A student may be reported only for the instructional/contact hours that are scheduled for attendance.  
b) Instructional/contact hours in a lab (an online class or an on-campus lab) must be within the constraints of reasonable attendance hours (see "Lab Scheduling"). |
| Withdrawal and Transfer Policies | 1. A student must be procedurally withdrawn for non-attendance from the class by the instructor. Instructional/contact hours shall be reported from the date of enrollment until the date of withdrawal.  
a) Institutions must develop a procedure for withdrawing students for non-attendance.  
b) The standard for setting the withdrawal date shall be six consecutive absences from a class schedule, with the withdrawal date reported on the day after the last date of attendance.  
2. If a student withdraws and re-enrolls in the same class, report the student’s instruction/ contact hours from the first date of enrollment to the final withdrawal date or the end of the class, whichever is sooner.  
3. If a student completes a program competency (LCP) prior to the scheduled end of the class, report the student instructional/contact hours to the date the LCP was earned.  
4. If a student transfers from one class to another (i.e., course section), separately report the instructional/contact hours in the first class from the date of enrollment to the date of transfer and the instructional/contact hours in the second class from the date of transfer (or date of enrollment in the new section) to the final withdrawal date or the end of the class, whichever is sooner. |
| Lab Scheduling | 1. Instructional/contact hours in a lab (an online class or an on-campus lab) must be within the constraints of reasonable attendance hours. Students should be scheduled in labs or online only for the hours that they are reasonably expected to attend.  
2. Institutions are expected to document the participation of students in online and open lab environments (i.e., assignments, tests, or attendance records). |
| Compliance | In order to ensure compliance with the above rules, an end-of-year cap will be applied to all accumulated instructional/contact hours. A maximum of 1500 hours may be fundable per reporting year for an adult education student. |
November 30, 2016
Bulletin #P 17-168 DSCOS

Contact(s):
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Jane Kim PX 46012
jane.kim@palmbeachschoools.org

TO: All Principals
FROM: David W. Christiansen, Ed.D., Deputy Superintendent/Chief of Schools

SUBJECT: ADULT EDUCATION ATTENDANCE PROCEDURES

All adult education school sites who offer Adult General Education courses such as ESOL, ABE/GED, and Adult High School Co-enrolled are required to follow the guidelines outlined below.

Key Attendance Specifications:

- Attendance rules apply to all Adult General Education programs.
- Adult education programs must use the designated attendance software designated by the District.
- Start dates for all adult students must be the first date the student attends class. This includes open enrollment sites.
- Adult students must be withdrawn after six consecutive absences. The withdraw date for the students must be the last date the student attended class.
- Both paper and electronic attendance records must be kept for each class.
- Adult students promoted during the term must be correctly withdrawn from one class and enrolled in the new course.
- Adult education programs must follow the official adult education calendar and observe established holidays. If a site needs to close on a day other than an official holiday, for a non-emergency reason, instruction must be provided using an alternate method (i.e. Adobe Connect, Google Classroom, Field Trip, Burlington).

The information below represents processes and procedures that must be implemented at all adult education sites.

Teacher Responsibility:

- Each teacher is to take attendance at the start of each class.
- Each teacher needs to enter attendance daily in the attendance software.
- Each teacher is to immediately notify the onsite administrator if there are any discrepancies or errors in previously submitted attendance.
- Each teacher is to verify the accuracy of the class roster and report any issues immediately to the onsite administrator.
Onsite Administrator Responsibilities: The Adult and Community Assistant Principal is considered the onsite administrator for the school and any satellite sites assigned to that school.

- Ensure all staff is trained in attendance procedures and the use of attendance software.
- Ensure attendance is taken in all adult education courses on a daily basis.
- Verify accuracy of master schedule to ensure accuracy in attendance software (i.e. teacher information, student information, course information).
- Establish and document attendance procedures for assigned satellite sites, if any and split classes.
- Ensure students are enrolled into the correct course in TERMS within 48 hours of their start date.
- Review accuracy of attendance data and instructional hours on a per term basis (include correct student start dates, withdraw dates, and re-enrollment dates).
- Ensure students that miss six consecutive days are withdrawn from the course and the date entered is the last date the student attended class.
- Ensure withdraw dates match the last day a student attended class.
- Maintain accurate attendance records for non-scheduled school closures. Student attendance must be accurately reported in both the attendance software and TERMS.
- Correct any attendance errors or discrepancies reported and/or detected in both TERMS and attendance software.

Secondary Principals with an Adult General Education Program:

- The Principal of a school site is responsible for ensuring proper attendance procedures are followed. This includes satellite sites, if any, assigned to the school.
- The Principal will ensure that the Adult and Community School Assistant Principal will follow all attendance procedures and provides training for teachers assigned to Adult General Education courses.

Director of Adult and Community Education:

- The Director is responsible for ensuring that all Assistant Principals and department staff are trained in the proper procedures for taking and reporting attendance.
- The Director is responsible for ensuring that systems are in place to randomly check adult education attendance data every term.
- All attendance conducted by satellite sites, other than those assigned to a school, will be under the direct responsibility of the Director of Adult and Community Education.
- The Director will ensure all onsite administrators and staff will receive training in the new Student Information System (SIS) for FY18.

RMA/DWC/KO/EL/GS:wa/rf

Approved: [Signature]
Robert M. Avossa, Ed.D., Superintendent
Palm Beach County
District School Board

Operational Audit

Excerpts
The Board had not established a due date for completion of the school internal funds audit. Fieldwork for the 2012-13 fiscal year school internal funds audit was not completed until August 22, 2014, and the audit report was not finalized and presented to the Board until December 17, 2014, which is over 17 months after fiscal year end.

While various control deficiencies of school internal funds identified during the course of the 2012-13 fiscal year school internal funds audit were communicated to applicable school personnel, earlier completion of the school internal funds audit report would enhance the relevance and usefulness of such reports by the Board and other financial statement users, and would allow for the school internal funds audit to be considered in completing the audit of the District’s financial statements.

Recommendation: The Board should establish a due date for completion of school internal funds audits. In doing so, the Board should consider the benefits of completing the internal funds audits within a time frame that would allow consideration in completing the audit of the District’s financial statements.

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**Finding No. 8: Adult General Education Classes**

Section 1004.02(3), Florida Statutes, defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State’s workforce. The District received State funding for adult general education, and proviso language in Chapter 2013-40, Laws of Florida, Specific Appropriation 117, required that each school district report enrollment for adult general education programs identified in Section 1004.02, Florida Statutes, in accordance with the FDOE instructional hours reporting procedures.

FDOE procedures stated that fundable instructional contact hours are those scheduled hours that occur between the care of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. FDOE procedures also provided that school districts develop a procedure for withdrawing students for nonattendance and that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last date of attendance.

For the 2013-14 fiscal year, the District reported to the FDOE 1,777,496 instructional contact hours for 24,251 students enrolled in 1,517 adult general education classes. We randomly selected a representative sample of 2,539 hours reported for 30 students enrolled in 30 adult general education classes to test the accuracy of the District’s reporting procedures. Our test disclosed 510.5 net over-reported hours for 19 students in 19 classes mainly because the District lacked attendance records to support the hours reported and the District not administratively withdrawing 8 students after six consecutive absences. Given the number of errors, the full extent of the class hours over-reported was not readily available.

Since future funding may be based, in part, on enrollment data reported to the FDOE, it is important that the District reports data correctly. Similar findings were noted in our report Nos. 2011-168 and 2014-163.

Recommendation: The District should strengthen its controls to ensure accurate reporting of instructional contact hours for adult general education classes to the FDOE. The District should also determine the extent of adult general education hours misreported and contact the FDOE for proper resolution.
EXHIBIT B (CONTINUED)
MANAGEMENT’S RESPONSE

ADULT GENERAL EDUCATION

Finding No. 8: Improvements were needed in controls over the reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

Recommendation:

The District should strengthen its controls to ensure accurate reporting of instructional contact hours for adult general education classes to the FDOE. The District should also determine the extent of adult general education hours misreported and contact the FDOE for proper resolution.

Response:

Adult & Community Education programs are located throughout the District and the administrative processes have often varied by location. In order to minimize errors in reporting instructional hours we have been working on creating a uniform process that all adult education programs will follow. The Managers of the Department of Adult & Community Education have met with each school site Principal and Assistant Principal during the Fall Term (8/2014 – 12/2014) to explain the attendance initiative. Emphasis is being placed on school sites having local controls in place to verify accuracy of master schedules and student attendance data in TERMS. The following are updates on the four main components of this initiative:

- Establish Data Controls At Each School Site- Assistant Principals will verify and check accuracy of master schedules, including instructional hour calculations. A report was developed in TERMS, by the FTE department, which highlights possible mis calculated instructional hours. School sites must review the report to ensure their site does not have any possible errors. This will be done every term.
- Roll Out Attendance Software- Attendance is a software application which tracks student attendance. Teachers will be required to take attendance on a daily basis for those classes they are instructor of record. If a student is absent 6 consecutive times the school designee is automatically informed, via email, to withdraw the student from the class. Currently there are 3 schools utilizing eAttendance. The remaining 24 sites will be transitioned to the new software by the end of the Winter Term (2015).
- Provide Training - The Department of Adult & Community Education offers workshops throughout the year. On September 18th we offered an ACE Data Workshop which included a section on how to report instructional hours. TERMS workshops are offered on demand as well as video tutorials.
- Establish Uniform Procedures-The Department of Adult & Community Education has put together an attendance procedure manual detailing guidelines to follow. This document will be made available to all school sites.

The District has reviewed the adult general hours reported and corrected any discrepancies identified with Florida Department of Education. None of the corrections resulted in a negative financial impact to the District.
confirmation of college entrance exam scores based on reliable and authentic records would provide better assurance that the scores are accurate and teachers are eligible for the scholarships.

**Recommendation:** The District should ensure that Program scholarships are awarded to eligible recipients based on college entrance exam scores reported on reliable and authentic records. Such records could include college transcripts or final exam reports.

### Finding 3: Adult General Education

State law⁸ defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State’s workforce. The District received State funding for adult general education, and General Appropriations Act⁹ proviso language requires each school district to report enrollment for adult general education programs in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures.¹⁰

FDOE procedures state that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. The procedures also require school districts to develop a procedure for withdrawing students for nonattendance and provide that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last date of attendance. There is also a minimum enrollment threshold of 12 hours of attendance for each program that must be met before a student can be counted for funding purposes.

For the 2015-16 fiscal year, the District reported 2,603,570 instructional contact hours for 2,517 adult general education classes provided to 17,221 students. As part of our audit, we reviewed District records for 4,773 hours reported for 60 students enrolled in 55 adult general education classes. We found that instructional contact hours were over-reported a total of 852 net hours, including 866 hours (ranging from 4 to 125 hours) over-reported for 22 students and 14 hours (ranging from 1 to 10 hours) under-reported for 3 students. In response to our inquiry, District personnel indicated that the errors occurred mainly because a Districtwide uniform process had not been established to appropriately document student attendance, students were not always withdrawn after six consecutive absences, and the hours reported did not always agree with attendance records. District personnel also indicated that the full extent of class hours misreported was not readily available.

Since future funding is based, in part, on enrollment data submitted to the FDOE, it is important that the District report accurate data. Similar findings were noted in our report Nos. 2014-163 and 2015-060.

**Recommendation:** The District should strengthen controls to ensure instructional contact hours for adult general education classes are accurately reported to the FDOE. The District should also determine to what extent the adult general education hours were misreported and contact the FDOE for proper resolution.

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⁸ Section 1004.02(3), Florida Statutes.
¹⁰ FDOE-issued Memorandum No. 06-14, dated May 15, 2006; Reporting Procedures for Adult General Education Enrollments.
Finding No. 1: Required background screenings were not always performed for applicable instructional and non-instructional employees.

Management Response: Management Agrees. The District has taken immediate action to bring background screenings up-to-date. The current review process is cumbersome and is being evaluated for opportunities to improve and streamline in order to ensure background screenings are performed timely. Human Resources evaluates and makes decisions based on screening results.

Finding No. 2: The District did not always base the eligibility of teachers for the Florida Best and Brightest Teacher Scholarship awards on reliable and authentic records of college entrance exam scores. For example, in some cases, the District-based teacher eligibility on temporary exam reports or Website unofficial score reports without taking additional actions to confirm the accuracy of the scores.

Management Response: Management agrees. The District will ensure that future program scholarships are awarded to eligible recipients based on college entrance exam scores reported on reliable and authentic records.

Finding No. 3: As similarly noted in our report No. 2015-090, the District needs to strengthen controls to ensure accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education (FDOE).

Management Response: Management agrees. The Department of Adult & Community Education continues to implement processes to ensure attendance data is captured accurately at our adult education centers. In addition to creating resources, a strong emphasis is being placed on ensuring school sites have local controls in place to verify accuracy of master schedules and student attendance data in our MIS system (TERMS). Each school site will utilize software to track daily attendance, run reports to withdraw students after six consecutive absences, verify start date, and enter last physical date of attendance into TERMS. The Department of Adult & Community Education offers ongoing professional development, on demand video tutorials, and job aids to educate staff on proper procedures. A uniform procedure manual is kept on a SharePoint site that is accessible by all school sites. Internal Data checks will be performed by staff in the Department of Adult & Community Education and results will be shared with District management.

The Department of Adult & Community Education has contacted FDOE and it was determined that there was no need to submit a supplemental file with corrections to the 2015-16 data. None of the corrections resulted in a negative financial impact to the District. We will work with FDOE to ensure better accuracy.
Goodman, Tara <Tara.Goodman@fldoe.org> to me

'I, Ms. Rodriguez:

know that some systems require that the date of withdrawal occur on the last date of actual attendance. Regardless of any system issues, the last instructional hours that may be reported for a student are those through the last date of actual attendance. No hours should be reported for days after that.

Tara

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FLORIDA DEPARTMENT OF EDUCATION

EXHIBIT 5