

**How To Audit Ancillary FTE:
A Guide for Education Administrators of the
Special Education Bureau**

Ancillary FTE: What it is, where it comes from, and how it's calculated

Total Ancillary FTE is the sum of all full-time equivalencies (FTE) from the school-age jobcodes in section H and I of STARS Manual, Vol II, page 85.

| H. Related Service Personnel For Special Education(6-21 Year Olds) | |
|---|---|
| 26 | Speech/Language Apprentice (Not allowed to carry a caseload) |
| 82 | Social Worker |
| 84 | Physical Therapy Assistant (Not allowed to carry a caseload) |
| 85 | Certified Occupational Therapy Assistant (COTA) (Not allowed to carry a caseload) |
| 86 | Audiologist |
| 87 | Diagnostician |
| 88 | Interpreter for the Deaf |
| 89 | Occupational Therapist |
| 90 | Orientation and Mobility Trainer |
| 91 | Physical Therapist |
| 92 | School Psychologist |
| 93 | Speech/Language Pathologist (SLP) |
| 98 | Recreation and Therapeutic Recreation Specialist |
| 99 | Rehabilitation Counselor |
| 107 | Medical/Nursing Services Provider for special education |
| 111 | SLP Clinical Fellows (Not allowed to carry a caseload; Requires SLP Mentor) |

Not all FTE is included in the calculation for Funded Related Service FTE

The equation for Funded Related Service excludes all FTE for preschool and for Assignment code 95 (Speech-language pathologist acting as a case manager)

| | |
|---------------------------------------|-------|
| Total Contract FTE: | 45.74 |
| Total Caseload FTE for assignment 95: | 0.68 |
| Funded Related Service FTE: | 45.06 |

*Caseload FTE formula: (# of A-Level students assigned to Position 95 Staff/60) + (# of B-Level students assigned to Position 95 Staff/35)

Ancillary FTE: What it is, where it comes from, and how it's calculated

The equation to calculate ancillary FTE is found on page 134 of the STARS manual, Vol II.

It is:

$$\frac{\text{time worked per week (+ prep and travel, if reimbursed)}}{\text{hours in the LEA work week}} \\ \text{Average work week} = 35 \text{ hours}^*$$

For example:

$$\frac{22.5 \text{ hours/week of Social Work} + 5 \text{ hours prep} + 7.5 \text{ hours travel}}{35 \text{ hours per week}} = 1.0 \text{ FTE}$$

Another example:

$$\frac{12 \text{ hours/week of OT} + 2 \text{ hours prep} + 3.5 \text{ hours travel}}{35 \text{ workable hours per week}} = 0.50 \text{ FTE}$$

*This may vary if the school has a four-day week. These hours include all administrative time, lunch, recesses, and passing periods.

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There are two other methods for calculating FTE that can be found on page 134 of the STARS manual, Vol II: by total days and by total hours.

By total days:

$$\frac{\text{Total number of full days this person will work}}{\text{Total days in a typical teacher contract.}} = \text{FTE}$$

By total hours:

$$\frac{\text{Total number of hours this person will be working}}{\text{Total number of hours in a typical contract}} = \text{FTE}$$

It may be more accurate to use these equations when calculating FTE for someone who only works a few hours days per semester.

Travel / Prep time

When reviewing FTE, you will not see the amount of travel/prep accounted for each teacher (only the hours/week of service). You must use your discretion on if the travel/prep time is reasonable.

Allowable prep time: Special Education follows the precedent of general education of allowing teachers one hour per day for prep time; a maximum of roughly five hours per week. Another way to calculate this is as 15% of their time with students.

Allowable travel time: There are no guidelines for how much travel can be included. Ask questions and use your discretion.

Ancillary FTE- how to create a *District*

Summary audit

Goal: Get three reports on one excel file: Ancillary Services Fact Template, Ancillary Staff Detail, and Staff Assignment Template.

- **Step 1: Run the 'Ancillary Services Fact Template Verification' in STARS for your LEA, then export to excel.**
- **Step 2: In Excel, click 'enable editing', then click 'insert worksheet' at the bottom of the page.**
- **Step 3: Run the 'Staff Assignment Detail' (in membership reports) for your LEA, then export to Excel.**

Ancillary FTE- how to create a *District Summary* audit

- Step 4: Highlight the area with information in the 'Staff Assignment Template', copy, then paste into the new tab of the 'Ancillary Services Fact Template Verification'. Close 'Staff Assignment Template'- no need to save. Open a new tab in 'Ancillary Services Fact Template Verification'.

Ancillary FTE- how to create a *District Summary* audit

You now have all three reports in one file. Now start the District Summary

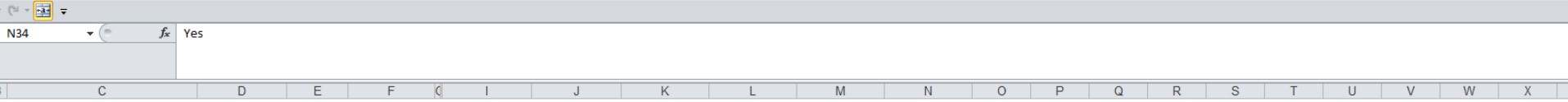
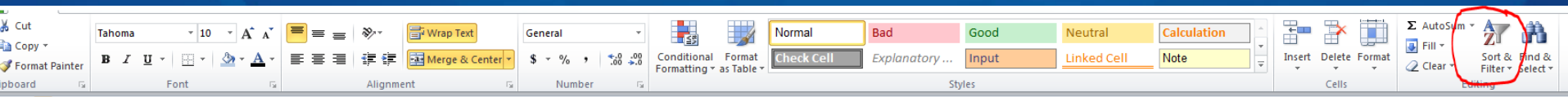
Step 5: Add a new tab and label it “District Summary”. Set up a table following the example below, with rows for each ancillary staff and service they provide

| District FTE Summary | | | | | | | |
|--|-------------------------------------|-----------------------------------|------------------------------|---|---|---|--|
| | (A) Staff FTE (including preschool) | (B) Assistant FTE | (C) Total FTE for assignment | (D) Sum hours (including preschool) | (E) FTE equivalent of sum hours (based on 35 hour week) | (F) FTE equivalent of sum hours PLUS 15% PREP | (G) Difference between total FTE for assignment and FTE Equivalent of sum hours (including 15% prep) . |
| Social Work (SW, 82, 82S) | | N/A | | | | | |
| Physical Therapy (PT, 91, 91S) | | (PT Assistant= 84, 84S) | | | | | |
| Occupational Therapy (OT, 89, 89S) | | (COTA = 85, 85S) | | | | | |
| Audiology (AU, 86, 86S) | | N/A | | | | | |
| Psych Services (PS, 92, 92S) | | N/A | | | | | |
| Recreational Therapy (RT, 98, 98S) | | N/A | | | | | |
| Interpreting Services (IN, 88, 88S) | | N/A | | | | | |
| Rehabilitation counselor (no service code, 99 and 99S) | | | | N/A - no hours reported by Recreational Counselors. | | | |
| Diagnostician (no service code, 87, 87S) | | N/A | | N/A- no hours reported for Diagnosticians | | | |
| Orientation (OR, 90, 90S) | | N/A | | | | | |
| Speech Services (SS, 93, 93S) | | S/L Apprentice = 26, 26S. | | | | | |
| Speech Only (SO, 95, 95S) | | SLP Clinical fellows = 111, 111S) | | | | | |

Ancillary FTE- how to create a *District Summary* audit

Step 6: set up FILTERS on the Ancillary Services Fact Template and Staff Assignment Template

Highlight all of the data including the top header in blue, then click on 'sort and filter' and select 'filter'.



Special Education Services Fact Template
Verification



School Year: 2015-2016
District : NM MUNICIPAL SCHOOLS
Snapshot Date: 12/15/2015

| Full Location Name | Student ID | Special Ed Service Code | Placement Type Code | Placement Type | Provider | Svc Size | Svc Frequency | Svc Cycle | Integrated Svc Status |
|--------------------|------------|-------------------------|---------------------|----------------|----------|----------|---------------|-----------|-----------------------|
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | SO | | | | IG | 60 | Weekly | No |
| NM elementary | | OT | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | I | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | SO | | | | I | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | OT | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 30 | Weekly | No |
| NM elementary | | OT | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | I | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | OT | | | | IG | 30 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | OT | | | | IG | 30 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | SS | | | | IG | 60 | Weekly | No |
| NM elementary | | OT | | | | IC | 30 | Weekly | Yes |

Ancillary FTE- how to create a *District Summary* audit

- You are now able to find the total FTE for each service in the Staff Assignment Template.
- Filter by assignment code to find the total FTE the district is claiming for each type of service provider. Note how much of this FTE is assigned to preschool and write it into Column A of the District Summary.
- Find the FTE for assistants in Occupational Therapy, Physical Therapy and Speech Language Pathology. Write this into Column B of the District Summary.
- Add the FTE in Columns A and B. Write this total into Column C

Ancillary FTE- how to create a *District Summary* audit

- You are now able to find the total amount of time delivered for each service in the Ancillary Services Fact Template Verification.
- Often, schools use mixed service cycles of weeks, months, semesters, and years.
 - Filter by each service cycle, then add together.
 - **1 school year = 36 weeks**
 - **1 semester = 18 weeks**
 - **1 month = 4 weeks**
- Using the “Auto Sum” feature greatly speeds up tallying minutes of service. Once you find the total minutes per week, divide by 60 to find the hours per week. Write the total number of hours per week for each service into Column D of the District Summary.

Ancillary FTE- how to create a *District Summary* audit

- With the total hours for each service in Column D, convert this into an expression of FTE.
- Take the number from Column D and divide by 35. This will give you the FTE equivalent of sum hours. Round to two decimal places and put this number into the appropriate slot in Column E.
- Now to account for prep time. Take the number in Column E and multiply it by 0.15, then add this to the original number from Column E. This is the FTE Equivalent of sum hours PLUS 15% PREP. Write this number into column D.

- -Example

| (D) Sum hours (including preschool) | (E) FTE equivalent of sum hours (based on 35 hour week) | (F) FTE equivalent of sum hours PLUS 15% PREP |
|---|---|--|
| 58 hours | 1.66 FTE | 1.91 |

$58 \text{ hours} / 35 \text{ hours} = 1.66 \text{ FTE}$

$1.66 \text{ FTE} \times 0.15 = 0.25. + 1.66 = 1.90 \text{ FTE PLUS PREP}$

Ancillary FTE- how to create a *District Summary* audit

You now have the data available to compare the FTE reported by the school to the amount of services provided and the FTE they would merit.

- To find the difference of these values, subtract Staff FTE from FTE Equivalent of Sum hours (including 15% prep). Subtract Column C from Column F to find this value and write it into Column G.

| (A) Staff FTE (including preschool) | (B) Assistant FTE | (C) Total FTE for assignment | (D) Sum hours (including preschool) | (E) FTE equivalent of sum hours (based on 35 hour week) | (F) FTE equivalent of sum hours PLUS 15% PREP | (G) Difference between total FTE for assignment and FTE Equivalent of sum hours (including 15% prep). (Columns F minus A) |
|--|----------------------|------------------------------------|---|---|--|--|
| 2.5 FTE | 1.00 FTE | 3.5 FTE | 58 hours | 1.66 FTE | 1.91 | 1.59 FTE over |

- If this number has a positive value, then the LEA is claiming more FTE than the services would merit. If this number has a negative value, the district is claiming less FTE than the services require. In the above example, the LEA is claiming more FTE than needed.

Ancillary FTE- Finalizing the District Summary

Now that you have the total FTE discrepancy for each service in column G, add the total over/under reporting to create a total FTE discrepancy at the bottom. Do not include any discrepancies for Audiology. Note if any of the discrepancies were in Interpreting or Orientation services.

Include the number for the total discrepancy. Subtract any assistants from this total (i.e. Subtract the total from column B) and write this in parentheses after.

Example:

“1.63 FTE total over (0.63 FTE over without assistants)”

Write this at the bottom of Column G in the District Summary page.

Ancillary FTE- how to do a teacher-by-teacher audit

You now have information available to show the ratio of FTE to hours worked for each teacher.

All findings will be written into the Ancillary Staff Detail. Use the Staff Assignment Template to find the total FTE for each teacher. Take note of the total FTE and any location duplicates in the Ancillary Staff Detail.

You may want to use the filter function or 'Ctrl + F' to find all FTE for each teacher.

| District Name | Full Location Name | Staff Name | Staff ID | Assignment Code | Assignment | Percentage of Time Assigned | Total FTE |
|---------------|--------------------|---------------|----------|-----------------|-----------------------------|-----------------------------|-----------|
| District X | X Middle School | Doe, John | 1076 | 82 | Social Worker | 0.25 | 0.75 |
| District X | X Middle School | Dough, Johnny | 4561 | 82 | Social Worker | 1.00 | |
| District X | X High | Doe, Jane | 3445 | 93 | Speech/Language Pathologist | 0.20 | |
| District X | X High | Doe, Janet | 6225 | 87 | Diagnostician | 1.00 | |
| District X | X elementary | Doe, John | 1076 | 82 | Social Worker | 0.50 | duplicate |

Ancillary FTE- how to do a *teacher-by-teacher* audit

- Now that you have the FTE for each teacher, use the Services Fact Template to find the total service hours for each teacher. Use the same process as the district summary, but sort by each service provider and note the total hours for each teacher in the Ancillary Staff Detail
- Often, schools use mixed service cycles of weeks, months, semesters, and years. Some options:
 - Set all of these to one common denominator (usually weekly) and sum
 - Filter by each service cycle, then add together.
 - **1 school year = 36 weeks**
 - **1 semester = 18 weeks**
 - **1 month = 4 weeks**

Ancillary FTE- Completing the *teacher-by-teacher* audit

You now have the total FTE for each teacher and the total hours for each teacher. Now fill out the notes column as needed. Note any major discrepancies or if the teacher is reported as providing services in a job code for which they are not listed.

| Staff Name | Staff ID | Assignment Code | Assignment | Percentage of Time Assign | Total FTE | Hours per week | Notes |
|--------------|----------|-----------------|---------------|---------------------------|--------------------------|----------------|--|
| Fred Teacher | | 082 | Social Worker | 0.25 | 1.00 (0.50 is preschool) | 11.5 hr | Possible FTE overage- if accurate, district paying for 23.5 hours prep/travel. |

Note how much prep/travel time the district is compensating (take the FTE of the teacher, multiply it by 35, then subtract the hours worked per week).

Avoid any opinion or conjecture- just stick to numbers.

Notes on some job codes

- **Audiologist-Assignment code 86-** will often not have any hours associated with them; however, there is a service code of 'AU' for audiology services.
- **Rehabilitation Counselor- Assignment code 99-** will not have minutes of service reported with them (no service code to report these services under). Make sure that Recreational Counselors do not have Recreational Therapy (RT) reported with them.
- **Diagnostician- Assignment code 87-** will not have minutes of service reported with them
- **School Psychologist- Assignment code 92-** Does have associated services (PS). A school psych can do the work of a diagnostician, but not vice versa; many schools list their School Psych as full-time even if they are doing diagnostician work for some of that time. Schools should separate time working as a diagnostician and as a school psych, and the psych services should have proportionate minutes of service. You can expect to see more prep time accounted for school psychologists.

Notes on some job codes (cont)

- **Special Education Social Worker** – Assignment code 82- This is not to be confused with a general education social worker (assignment code 08). Only services (+ time and prep) spent with SWD should be reported under this job code.
- **OT and COTAs, SLP and SLPAs-** When an occupational therapist or SLP is working with an assistant, the assistant will generally have no caseload reported under them, and the OT or SLP will have the entire caseload. When there is an assistant, the sum total caseload should be compared to the sum total contract FTE between the instructor and assistant.

Next steps

If there are findings from your audit, it is important to notify the school to make changes in a way that helps them take ownership of their data, either via email or conference call. Some suggestions

- If scheduling a conference call, send the LEA the finalized audit with only objective, factual conclusions prior to the call. Also refer them to page 134 of STARS manual, Vol II.
- Avoid drawing conclusions and telling them what numbers to report; rather, point out where there is a disconnect in reporting and ask them to explain it. This helps the LEA take ownership of the data.
- Verify that they are only reporting time that the teacher is working with students with disabilities (specifically Social Work, as there is a separate job code). Time with General students, SAT students, or Gifted students doesn't count.
- It may be helpful to begin the discussion of what FTE is, how it is calculated, and how we measure it at PED.

Suggestions (cont)

- Adjusting FTE may affect school funding. Be open with this fact, but avoid speculating on how adjusting FTE might affect their finances. The SEB's goal in auditing FTE is to ensure that reporting is accurate; leave questions on budget for school budget.
-
- We often speak a different lingo than schools; frame the discussion in terms that they are familiar with; for example, use 0.20 FTE as a measure of one full school day- if you are questioning a teacher at 0.40 FTE, frame the question as “is this person working two full school days a week with students with disabilities?”
- Be aware if conversations take an adversarial tone or the LEA wants to involve their superintendent. FTE can often be a passionate topic because of its connection to funding.

**THANKS FOR YOUR
TIME**

Any Questions?