



Choice & Innovation Subcommittee

Tuesday, March 11, 2014

12:30 PM – 2:30 PM

306 HOB

Meeting Packet

**Will Weatherford
Speaker**

**Michael Bileca
Chair**

Committee Meeting Notice
HOUSE OF REPRESENTATIVES

Choice & Innovation Subcommittee

Start Date and Time: Tuesday, March 11, 2014 12:30 pm
End Date and Time: Tuesday, March 11, 2014 02:30 pm
Location: 306 HOB
Duration: 2.00 hrs

Consideration of the following proposed committee bill(s):

PCB CIS 14-02 -- Personal Learning Accounts for Exceptional Students

Pursuant to rule 7.12, the deadline for amendments to bills on the agenda by a member who is not a member of the subcommittee shall be 6:00 pm, Monday, March 10, 2014.

By request of the Chair, all subcommittee members are asked to have amendments to bills on the agenda submitted by 6:00 pm, Monday, March 10, 2014.

NOTICE FINALIZED on 03/07/2014 15:53 by Flynn.Kaley



AGENDA

Choice & Innovation Subcommittee
Tuesday, March 11, 2014
12:30 p.m. – 2:30 p.m.
306 HOB

- I. Call to Order/Roll Call
- II. Opening Remarks
- III. PCB CIS 14-02 – Personal Learning Accounts for Exceptional Students
- IV. Closing Remarks and Adjournment



Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing PCB: Choice & Innovation
 2 Subcommittee
 3 Representative Bileca offered the following:
 4

Amendment (with title amendment)

Remove lines 266-277

T I T L E A M E N D M E N T

Remove lines 24-26 and insert:
organizations;



Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing PCB: Choice & Innovation
 2 Subcommittee

3 Representative Bileca offered the following:

4
 5 **Amendment (with title amendment)**

6 Remove lines 223-241 and insert:

7 (5) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING
 8 ORGANIZATIONS.—A scholarship funding organization participating
 9 in the Florida Tax Credit Scholarship Program under s. 1002.395
 10 may establish Personal Learning Accounts for eligible students.

11 A scholarship funding organization must:

12 (a) Receive applications and determine student eligibility
 13 in accordance with the requirements of this section. Once an
 14 application is approved, the scholarship funding organization
 15 must provide the department with information on the student to
 16 enable the school district to report the student for funding in
 17 accordance with subsection (8). An eligible scholarship funding



Amendment No. 2

18 organization may charge up to a \$25 fee to the parent of an
19 eligible student to establish the Personal Learning Account, but
20 may not receive any other fees.

21 (b) Establish and maintain separate accounts for each
22 eligible student.

23 (c) Verify qualifying expenditures prior to the receipt of
24 the quarterly distribution by the department.

25 (d) Return any unused funds to the department when a
26 student is no longer eligible for a Personal Learning Account.

27 (e) Provide to the Auditor General and the department an
28 annual financial and compliance audit of its accounts and
29 records conducted by an independent certified public accountant
30 and in accordance with rules adopted by the Auditor General. The
31 audit must be conducted in compliance with generally accepted
32 auditing standards and must include a report on financial
33 statements presented in accordance with generally accepted
34 accounting principles set forth by the American Institute of
35 Certified Public Accountants for not-for-profit organizations
36 and a determination of compliance with requirements in this
37 section. Audits must be provided to the Auditor General and the
38 Department of Education within 180 days after completion of the
39 scholarship-funding organization's fiscal year. If a scholarship
40 funding organization does not submit an annual audit, the
41 Auditor General shall conduct the audit required by this
42 paragraph.

PCB CIS 14-02 a2

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Amendment No. 2

43 (f) Prepare and submit quarterly reports to the department
44 pursuant to paragraph (6)(f). In addition, a scholarship-funding
45 organization must submit in a timely manner any information
46 requested by the department relating to the Personal Learning
47 Account program.

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T I T L E A M E N D M E N T

Remove lines 18-19 and insert:
applications for accounts, funding and administration of
accounts, annual audits, and quarterly reporting; specifying
Department of

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB CIS 14-02 Personal Learning Accounts for Exceptional Students
SPONSOR(S): Choice & Innovation Subcommittee
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
Orig. Comm.: Choice & Innovation Subcommittee		Beagle <i>GB</i>	Fudge <i>RF</i>

SUMMARY ANALYSIS

State law provides a wide range of educational choice options that parents and students may choose from. The John M. McKay Scholarships for Students with Disabilities Program (McKay program) is the only one of these options created specifically to serve students with disabilities. The McKay program provides scholarships for eligible students with disabilities to attend an eligible public or private school of their choice. For some students with disabilities, a full-day program at school may not meet the educational needs of the student. Parents of these students might be better served by more flexibility to customize their child's education.

The bill establishes the Florida Personal Learning Account program (account) to provide parents of students with disabilities such flexibility. To be eligible for an account, a student must:

- Be a Florida resident;
- Be eligible to enroll in kindergarten through 5th grade or have received an account in the previous year;
- Be identified as having autism, cerebral palsy, down syndrome, an intellectual disability, Prader-Willi syndrome, or Spina bifida, or for a student in kindergarten, as a high-risk child; and
- Have an individual educational plan (IEP) and be eligible for Florida Education Finance Program (FEFP) matrix support levels IV or V.

The parent may then use funds from the account to obtain reimbursement for educational services provided to the student. Parents may be reimbursed for educational services from a private school, private tutoring, virtual education, curriculum, educational evaluations, therapy services, application fees, and specialized instructional services consistent with the IEP. Funds remaining after educational services are purchased may be used for other medical services for the student.

Account funding is calculated using the same calculation as the McKay Scholarship program. School districts must report the student for FEFP funding. The Department of Education (DOE) must deduct the account amount from the district's FEFP allocation and transfer the funding quarterly to an SFO. The SFO must maintain separate accounts for each eligible student, verify qualifying expenditures, and reimburse the parent for eligible services provided to the student. When requesting reimbursement for services, the parent must submit receipts or other relevant supporting documentation and an affidavit stating compliance with expenditure requirements.

All service providers must be approved by DOE and the student's educational progress must be evaluated annually in a manner that is identical to the home education law. SFOs are audited annually and must submit quarterly reports to DOE.

The fiscal impact on state government is estimated at \$8.8 million. See Fiscal Analysis & Economic Impact Statement.

The bill takes effect July 1, 2014.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

Education of Students with Disabilities

The federal Individuals with Disabilities Education Act provides (IDEA) grants to assist states in providing a free appropriate public education (FAPE) to all children with disabilities residing in the state aged three to 21.¹ A FAPE must include special education services that are provided by the public school system at no cost to the parent, which meet the standards of the state and are in conformity with the student's individual educational plan (IEP).²

In Florida, children with disabilities are referred to as exceptional students. The disabilities that qualify a student as exceptional are an intellectual disability; autism spectrum disorder; a speech impairment; a language impairment; an orthopedic or other health impairment; a traumatic brain injury; a visual impairment; an emotional or behavioral disability; a specific learning disability, including dyslexia, dyscalculia, or developmental aphasia; deafness, hard of hearing, or dual sensory impairment; or developmental delays from birth through five years old or if the student is hospitalized or homebound.³

Special education services are specially designed instruction and related services necessary for an exceptional student to benefit from education. Such services may include transportation; diagnostic and evaluation services; social services; physical and occupational therapy; speech and language pathology services; job placement; orientation and mobility training; brailists, typists, and readers for the blind; interpreters and auditory amplification; services provided by a certified listening and spoken language specialist; rehabilitation counseling; transition services; mental health services; guidance and career counseling; specified materials, assistive technology devices, and other specialized equipment; and other such services identified in State Board of Education rules.⁴

Students may be referred for an evaluation for exceptional student education (ESE) services by their parents or by school staff and evaluations must be completed within 60 days of such referral.⁵ With few exceptions,⁶ prior to referring a student for evaluation as a student with a disability, school districts must conduct classroom observations; vision and hearing screenings; review anecdotal, social, psychological, medical, and achievement data; and use a problem solving/response to instruction or intervention (PS/RtI) method to develop and implement evidenced based general education interventions to address the student's academic or behavioral issues.⁷ If the school-based team determines that general education interventions are not sufficiently effective, a referral for evaluation is made. A student may not be evaluated for ESE eligibility without the prior informed consent of the parent. A team of professionals and the student's parent (i.e., eligibility staffing committee) review the evaluation results to determine if the student meets the requirements for eligibility under one or more state board rules and if there is evidence of a need for special education and related services.⁸

¹ 20 U.S.C. s.1400 et. seq., as amended by P.L. 108-446; 34 C.F.R. s. 300.17.

² 34 C.F.R. s. 300.17 and 34 C.F.R. s. 300.34 (a); rules 6A-6.03028(1) and 6A-6.03411(1)(p), F.A.C.

³ Sections 1003.01(3)(a) and 1003.21(1)(e), F.S.

⁴ Section 1003.01(3)(b), F.S.

⁵ Section 1003.57(1)(c), F.S.; rule 6A-6.0331(3), F.A.C.

⁶ For children below mandatory school attendance age and who are not yet enrolled in kindergarten, the general education intervention requirements are not applicable. However, these children are required to have existing social, psychological, and medical data reviewed with a health screening, if necessary; and vision and hearing screenings are required to rule out sensory deficits. Additional screenings may be conducted, if warranted. Rule 6A-6.0331(2), F.A.C.

⁷ Rule 6A-6.0331(1), (3), and (6), F.A.C.

⁸ Rule 6A-6.0331(3)-(6), F.A.C.

If a student is found eligible for an ESE program, an IEP is developed for the student.⁹ An IEP team must meet to develop a plan to address the student's needs.¹⁰ The multidisciplinary team includes school and district staff, and other experts who have knowledge or expertise regarding the student, if necessary.¹¹ Parents also participate in the development of the plans, which may not be implemented until the parent provides consent for initial placement in the ESE program.¹² The IEP must be completed within 30 calendar days following the determination of a student's eligibility for special education services.¹³ An IEP must be reviewed at least annually, and may be revised if necessary.¹⁴

A FAPE must be provided in the least restrictive environment (LRE). To be in compliance with the LRE requirement, states must educate students with disabilities with their nondisabled peers to the maximum extent appropriate. Special classes, special schooling, or other removal of the student from the regular education environment should only occur if the nature and severity of his or her disability is such that an appropriate education in regular classes cannot be achieved satisfactorily.¹⁵ IDEA authorizes instruction to be provided in one or more of the following settings:

- Regular class.
- Special class.
- Special day school or residential school.
- Special class in a hospital or facility operated by a noneducational agency.
- Individual instruction in a hospital.
- Home instruction.¹⁶

The LRE must be considered during the development of the student's IEP.¹⁷

Funding for Students with Disabilities

Services for exceptional education students are funded primarily through the Florida Education Finance Program (FEFP) using basic funding, an ESE Guaranteed Allocation, and two weighted cost factors. FEFP funds are calculated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by the cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation and by a district cost differential. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. Generally speaking, funding generated by a particular exceptional student reflects the severity of his or her disability and resulting educational needs.¹⁸

Exceptional education cost factors are determined by using a matrix of services to document the services that each exceptional student will receive. In order to generate funds using one of the two weighted cost factors, a matrix of services must be completed at the time of the student's initial placement into an exceptional student education program and at least once every three years.¹⁹ The program cost factors for exceptional students for use in the 2013-14 academic year are:

- Kindergarten and Grades 1, 2 and 3 with ESE Services -- cost factor 1.125.
- Grades 4, 5, 6, 7 and 8 with ESE Services -- cost factor 1.000.

⁹ Rule 6A-6.03028(3), F.A.C.

¹⁰ Rules 6A-6.03028(3), F.A.C.

¹¹ Rules 6A-6.03028(3)(c), F.A.C.

¹² Rule 6A-6.0331(4) and (9), F.A.C.

¹³ Rule 6A-6.03028(3)(f), F.A.C.

¹⁴ Rule 6A-6.03028(3)(j), F.A.C.

¹⁵ 34 C.F.R. s. 300.114(a)(2); s. 1003.57(1)(a), F.S.; rule 6A-6.03028(3)(i), F.A.C.

¹⁶ 34 C.F.R. ss. 300.103, 300.104, 300.114, 300.115, and 300.116; s. 1003.57(1)(a), F.S.; rule 6A-6.03028(3)(i), F.A.C.

¹⁷ *L.G. et al. v. School Bd. Of Palm Beach County, Fla.*, 512 F. Supp.2d 1240, 1247-1249 (S.D. Fla. 2007).

¹⁸ Section 1011.62(1), F.S.; Florida Department of Education, 2013-14 Funding for Florida School Districts, at 1, 13-14, and 19 (2013), available at <http://www.fldoe.org/fefp/pdf/fefpdist.pdf> [hereinafter *2013-14 Funding for Florida School Districts*].

¹⁹ Section 1011.62(1)(e)a.-b., F.S.

- Grades 9, 10, 11 and 12 with ESE Services -- cost factor 1.011.
- Support Level 4 -- cost factor 3.558.
- Support Level 5 -- cost factor 5.089.²⁰

ESE services for students below Support Levels 4 and 5 are considered basic programs and are assigned the same cost factor weighting as regular education students. These students generate FTE funding using the appropriate basic program weight for their grade level and the ESE Guaranteed Allocation provides for the additional services needed by these students. Students funded at support Levels 4 and 5 have more severe disabilities and, therefore, receive greater weighting.²¹

McKay Scholarship Funding

The John M. McKay Scholarships for Students with Disabilities Program (McKay Program) provides scholarships for eligible students with disabilities to attend an eligible public or private school of their choice.²² The maximum scholarship granted for an eligible student is equivalent to the base student allocation in the FEFP multiplied by the appropriate cost factor for the educational program that would have been provided for the student in the district school to which he or she was assigned, multiplied by the district cost differential. In addition, a share of the ESE guaranteed allocation is added to this amount based on the calculation for the ESE guaranteed allocation provided in the 2000 General Appropriations Act. The calculation is based upon the student's grade level, matrix level of services, and the difference between the FY 2000-2001 basic program and the appropriate level of services cost factor, multiplied by the FY 2000-2001 base student allocation and the FY 2000-2001 district cost differential for the sending district. The calculated amount includes the per-student share of supplemental academic instruction funds, instructional materials funds, technology funds, and other categorical funds. The calculation is based upon the school district in which the parent resides at the time of the scholarship request.²³

Each student's scholarship is either the calculated amount or the amount of the private school's tuition and fees, whichever is less.²⁴ Each school district must report scholarship recipients attending a private school to DOE, separately from other students.²⁵ DOE must transfer, from General Revenue funds only, the applicable scholarship amount from the school district's total FEFP funding entitlement and categorical accounts to a separate account for the scholarship program for quarterly disbursement (on July 1, September 1, December 1, or February 1) to the parents of participating students.²⁶

Parents of students entering the scholarship program must submit to DOE all documentation required for the student's participation, including the private school's and the student's fee schedules, at least 30 days before the first quarterly scholarship payment is made for the student.²⁷ Upon notification from DOE that this documentation has been received, the Chief Financial Officer must make scholarship payments in four equal amounts no later than the quarterly transfer dates. The initial payment is made after DOE verification of admission acceptance, and subsequent payments are made upon verification of continued enrollment and attendance at the private school. Payment must be by individual warrant made payable to the student's parent and mailed by DOE to the private school of the parent's choice, and the parent must restrictively endorse the warrant to the private school for deposit into the account

²⁰ Section 1011.62(1)(c) and (e), F.S.

²¹ *Id.*

²² Section 1002.39(1), F.S.

²³ Section 1002.39(10)(a), F.S. Until the school district completes the matrix of services, the calculation is based on the matrix that assigns the student to support level I of service as it existed prior to the 2000-2001 school year. When the school district completes the matrix, the amount of the payment is adjusted as needed. The scholarship amount for a student eligible under s. 504 of the Rehabilitation Act of 1973 is based upon the student's existing FEFP program cost factor. *Id.*

²⁴ Section 1002.39(10)(b), F.S. The amount of any assessment fee required by the participating private school may be paid from the total amount of the scholarship. *Id.*

²⁵ Section 1002.39(10)(c), F.S.

²⁶ Section 1002.39(10)(d), F.S.

²⁷ *Id.*

of the private school.²⁸ Subsequent to each scholarship payment, DOE must request from the Department of Financial Services a sample of endorsed warrants to review and confirm compliance with endorsement requirements.²⁹

Scholarship Funding Organizations

The Florida Tax Credit Scholarship Program (FTC Program)³⁰ was established to encourage taxpayers to make private, voluntary contributions to non-profit scholarship-funding organizations (SFOs), expand educational opportunities for families that have limited financial resources, and enable Florida's children to achieve a greater level of excellence in their education.³¹ The FTC Program provides a tax credit to taxpayers that contribute to SFOs. SFOs use these contributions to award scholarships to eligible low-income students for private school tuition and fees or transportation expenses to a Florida public school located outside of the school district in which the student resides.³²

Eligible nonprofit SFOs are charitable organizations that are exempt from the federal income tax³³ with their principal offices located within the state. Florida law specifies several ethical and accountability requirements for SFOs. Among other things, SFOs must:

- Comply with federal law³⁴ prohibiting discrimination based on race, color, or national origin by any program receiving federal financial assistance.
- Require owners and operators to submit to a Level 2 background screening³⁵ upon employment or engagement of services and every five years thereafter. Owners or operators that fail the Level 2 background screening are ineligible to provide scholarships.
- Not own or operate a private school that is participating in the FTC Program.
- Not restrict or reserve scholarships for use at a particular private school or provide a scholarship to the child of an owner or operator.
- Maintain separate accounts for scholarship and operating funds.
- Provide the Auditor General and DOE with an annual financial and compliance audit of its accounts and records conducted by an independent certified public accountant.
- Prepare and submit quarterly reports to DOE.³⁶

Step Up for Students is currently the only SFO authorized to award FTC scholarships. DOE has approved A.A.A. Scholarship Foundation, Life is Energy Scholarship Foundation, and Rotary Club of Spring Hill Scholarship Fund to begin funding scholarships in the the 2014-15 school year.³⁷

Home Education Student Evaluations

Among other things, the parent of a student enrolled in a home education program must keep a log of educational instruction and services that is made contemporaneously with delivery of the instruction and services and samples of any writings, worksheets, workbooks, or creative materials used or developed by the student. The portfolio must be preserved by the parent for two years and made

²⁸ Section 1002.39(10)(e), F.S.

²⁹ Section 1002.39(10)(f), F.S.

³⁰ Section 1002.395, F.S.

³¹ Section 1002.395(1)(b), F.S.

³² Section 1002.395(3), (5), and (6)(d), F.S. An eligible contribution is a monetary contribution from a taxpayer to an eligible nonprofit SFO. The taxpayer may not designate a specific child as the beneficiary of the contribution. Section 1002.395(2)(e), F.S.

³³ Section 1002.395(2)(f), F.S.; *see* 26 U.S.C. s. 501(c)(3) and chs. 607, 608, and 617, F.S.

³⁴ *See* 42 U.S.C. s. 2000d.

³⁵ Level 2 background screening requires individuals to be screened against a statutorily prescribed list of 51 offenses. *See* s. 435.04, F.S.

³⁶ Section 1002.395(6)(a)-(n), F.S.

³⁷ Florida Department of Education, FTC Program Scholarship Funding Organizations, <https://www.floridaschoolchoice.org/Information/ctc/SFO.asp> (last visited March 6, 2014).

available for inspection by the district school superintendent, or designee, upon 15 days' written notice.³⁸

Additionally, the parent of a home education student must provide for an annual educational evaluation which documents the student's demonstration of educational progress at a level commensurate with his or her ability, which may include:

- Evaluation of the student's work portfolio by a certified teacher selected by the parent;
- Any nationally normed student achievement test administered by a certified teacher;
- A statewide, standardized assessment administered by a certified teacher, at a location and under testing conditions approved by the school district;
- Evaluation by licensed psychologist or school psychologist; or
- Any other valid measurement tool mutually agreed upon by the district school superintendent of the district in which the student resides and the student's parent.³⁹

The district school superintendent must review and accept the results of the annual educational evaluation. If a student fails to make educational progress, the superintendent must notify his or her parent in writing. The parent has one year from the date of receipt of such notice to provide remedial instruction to the student. If the student, upon reevaluation, does not demonstrate educational progress at the end of the probationary period, the home education program must be discontinued.⁴⁰

Regular School Attendance

The law requires all children who have attained the age of six years or who will have attained the age of six years by February 1 of any school year or who are older than six years of age but who have not attained the age of 16 years, to attend school.⁴¹ Each parent of a child within the compulsory attendance age is responsible for the child's school attendance.⁴² Compliance with compulsory school attendance requirements, i.e., "regular school attendance," may be achieved by attendance in:

- A public school;
- A private, parochial, religious, or denominational school;
- A home education program; or
- A private tutoring program.⁴³

Effect of Proposed Changes

Student Eligibility

The bill establishes the Florida Personal Learning Account (account) program to enable parents of students with disabilities to customize their child's education using a wide range of instructional services. The parent of a student who resides in this state may request and receive an account if the student is:

- Eligible to enter kindergarten to grade 5 or received an account in the previous school year;
- Identified as having autism,⁴⁴ cerebral palsy,⁴⁵ down syndrome,⁴⁶ an intellectual disability,⁴⁷ Prader-Willi syndrome,⁴⁸ or Spina bifida,⁴⁹ or for a student in kindergarten, as a high-risk child,⁵⁰

³⁸ Section 1002.41(1)(b), F.S.

³⁹ Section 1002.41(1)(c), F.S.

⁴⁰ Section 1002.41(2), F.S.

⁴¹ Section 1003.21(1), F.S.

⁴² Section 1003.24, F.S.

⁴³ Section 1003.01(13), F.S.

⁴⁴ "Autism" means a pervasive, neurologically based developmental disability of extended duration which causes severe learning, communication, and behavior disorders with age of onset during infancy or childhood. Section 393.063(3), F.S.

- by the school district in which he or she resides and the district has completed an IEP written in accordance with rules of the state board; and
- Assigned to FEFP matrix support levels IV or V.

At least 60 calendar days prior to one of the payment transfer dates, i.e. May 1, July 1, September 1, or December 1, parents must apply for an account to an eligible SFO. If the student does not already have a qualifying IEP, the parent must request that the school district in which he or she resides evaluate the student and prepare an IEP, which must be completed within 30 calendar days. Upon completion of the IEP, the school district must provide the parent with an estimate of the amount of funds the student may receive in the account. Once a student is determined to be eligible for an account, the SFO establishes an account for the student. The parent must register the student's participation in an account with the school district, which participation satisfies regular school attendance requirements. School districts are not responsible for providing a FAPE to a student who receives an account, unless the student enrolls in public school. Such a student is treated as a unilateral parent placement for purposes of state and federal law, excluding preparation of the IEP.

Allowable Expenditures

Parents first procure allowable services for the student and then must apply for reimbursement of expenses. Expenditures are reimbursed only after the SFO verifies the expenditure was made in compliance with the program. Funds from the account may be used for:

- Specialized instructional services consistent with the student's IEP.
- Tuition and fees for instructional services from a private school that is eligible to participate in the McKay Program or FTC Program.
- Private tutoring.
- Curriculum.
- Tuition and fees for virtual instruction⁵¹ or DOE-approved online courses.⁵²
- Costs for annual home education evaluation.
- The \$25 scholarship application fee.
- Services such as applied behavior analysis, speech-language pathology, occupational therapy, or physical therapy.
- Medical services prescribed by a licensed physician, if funds remain in the account after the purchase of educational services necessary to meet the student's educational needs, provided that such medical services are related to the student's disability.

⁴⁵ Cerebral palsy is a group of disabling symptoms of extended duration which results from damage to the developing brain that may occur before, during, or after birth and results in loss or impairment of control over voluntary muscles. Section 393.063(4), F.S.

⁴⁶ Down syndrome is a disorder caused by the presence of an extra chromosome 21. Section 393.063(13), F.S.

⁴⁷ Intellectual disability is significantly subaverage general intellectual functioning existing concurrently with deficits in adaptive behavior which manifests before the age of 18 and can reasonably be expected to continue indefinitely. Section 393.063(21), F.S.

⁴⁸ Prader-Willi syndrome is an inherited condition typified by neonatal hypotonia with failure to thrive, hyperphagia or an excessive drive to eat which leads to obesity usually at 18 to 36 months of age, mild to moderate intellectual disability, hypogonadism, short stature, mild facial dysmorphism, and a characteristic neurobehavior. Section 393.063(25), F.S.

⁴⁹ Spina bifida is a medical diagnosis of spina bifida cystica or myelomeningocele. Section 393.063(36), F.S.

⁵⁰ A high-risk child is a child from 3 to 5 years of age with a developmental delay in cognition, language, or physical development. Section 393.063(20)(a), F.S.

⁵¹ Participating students may enroll in virtual instruction provided by a DOE approved virtual instruction provider or the Florida Virtual School. See ss. 1002.45 and 1002.37, F.S.

⁵² Two types of approved online course may be used under the bill- Florida approved courses and college credit for online courses. Florida approved courses include massive open online courses (MOOC) or remedial education associated with courses measured by statewide assessments approved by DOE. MOOCs may be authorized in Algebra I, biology, geometry, and civics. Such course may be used to satisfy promotion or high school graduation requirements. See s. 1003.499, F.S. Beginning in the 2015-2016 school year, students will be able to earn college credit for online courses, including MOOCs, prior to initial enrollment at a postsecondary institution. See s. 1004.0961, F.S.

Specialized instructional service providers must be approved by DOE, be providing services through the Agency for Persons with Disabilities, or be authorized to provide services to students with disabilities enrolled in the Voluntary Prekindergarten Education program.

Account Funding

Funding is calculated using the same calculation as the McKay program. School districts must report the student for FEFP funding. DOE must deduct the account amount from the districts' FEFP allocation and transfer the funding quarterly to an SFO. The SFO must maintain separate accounts for each eligible student, verify qualifying expenditures, and reimburse the parent for eligible services provided to the student. When requesting reimbursement for services, the parent must submit receipts or other relevant supporting documentation and an affidavit stating compliance with expenditure requirements.

Any unused funds are rolled over to the next fiscal year, unless the student returns to public school, is determined ineligible for the program based upon reevaluation of the IEP or an annual evaluation of educational progress, graduates from high school, or attains age 22, whichever occurs first. If an account is terminated, remaining funds revert to the state.

Program Accountability

The SFO must verify that expenditures are permissible before reimbursing parents for such services. Participating SFOs must submit quarterly reports to DOE regarding students served, services reimbursed, and providers used. SFOs must be audited annually by the Auditor General. DOE must approve instructional services providers, monitor program compliance, and establish a complaint process and adjudicate complaints. The bill requires participating students to undergo an annual educational evaluation that is similar to that required for home education students. Parents must participate in IEP reviews and may not receive any rebate or refund from service providers. The state is not liable for any claim arising from the award or use of an account.

B. SECTION DIRECTORY:

Section 1. Creates s. 1002.411, F.S., relating to Florida Personal Learning Accounts.

Section 2. Amends s. 1003.01(13), F.S., relating to the definitions of "regular school attendance."

Section 3. Amends s. 11.45, F.S., relating to Auditor General duties.

Section 4. Provides an effective date of July 1, 2014.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

Because there is little to no data available on home school or private school children who might qualify for a Personal Learning Account under the bill, assumptions were made based upon the number of students in public school that would meet the criteria to qualify for an account. That ratio of qualified students was then applied to the total home school population of 75,801 and the private school population of 320,423. The private school population was then adjusted for the students currently receiving funding through the McKay Program. Based upon this methodology, the number of qualified home school students in kindergarten through 5th grade is estimated at 432 at an

estimated cost of \$5.2 million. The number of qualified private school students in kindergarten through 5th grade is 300 at an estimated cost of \$3.6 million. Thus, the total estimated cost of the program is \$8.8 million. These costs were based on an average of the actual 2012-13 McKay Program payments made for the students that would be eligible to receive an account.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

SFOs may charge parents of participating student a \$25 application fee.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not Applicable. This bill does not appear to affect county or municipal governments.

2. Other:

In *Bush v. Holmes*, the Florida Supreme Court distinguished other publicly funded educational choice programs, such as a program designed to meet the unique educational needs of students with disabilities, from the Opportunity Scholarship Program, which it found unconstitutional.⁵³

B. RULE-MAKING AUTHORITY:

The bill directs the State Board of Education to adopt rules to implement the Florida Personal Learning Account program, including any rules necessary to coordinate the respective responsibilities of DOE, district school boards, and SFOs regarding the funding and administration of accounts; criteria, timelines, and a reporting format for quarterly reports by SFOs; and a standard application form to be used by parents and SFOs.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

Not applicable.

⁵³ *Bush v. Holmes*, 919 So.2d 392, 412 (Fla. 2006).

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ORIGINAL

2014

1 A bill to be entitled
 2 An act relating to Personal Learning Accounts;
 3 creating s. 1002.411; establishing the Florida
 4 Personal Learning Account program; defining terms;
 5 providing student eligibility criteria for an account;
 6 providing parent and student responsibilities;
 7 specifying allowable expenditures of account funds;
 8 requiring an annual evaluation of each participating
 9 student's educational progress; specifying that
 10 parents are responsible for procuring educational
 11 services for a participating student; specifying that
 12 school districts are not obligated to provide a free
 13 appropriate public education for participating
 14 students; prohibiting participating students from
 15 having multiple accounts or participating in school
 16 choice scholarship programs; specifying duties of
 17 scholarship funding organizations regarding student
 18 applications for accounts and funding and
 19 administration of accounts; specifying Department of
 20 Education duties regarding approved service providers,
 21 oversight of scholarship funding organizations,
 22 investigation and adjudication of complaints, and
 23 quarterly reporting by scholarship funding
 24 organizations; requiring the Auditor General to
 25 conduct annual financial and operational audits of
 26 participating scholarship funding organizations;

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

27 specifying school district duties regarding initial
 28 evaluations and individual educational plan
 29 development and reevaluation; requiring each district
 30 school superintendent to review the annual educational
 31 evaluations of each participating student; specifying
 32 requirements for funding accounts; providing a
 33 calculation for funding accounts; requiring school
 34 districts to report participating students to the
 35 department for funding; specifying quarterly payment
 36 transfer dates and requiring quarterly transfer of
 37 funds by the department to scholarship funding
 38 organizations; providing that funds remaining in an
 39 account at the end of a fiscal year roll over to the
 40 next fiscal year; specifying the conditions in which
 41 an account is terminated; providing that funds
 42 remaining in an account revert to the state upon
 43 termination; exempting the state from liability
 44 regarding the awarding or use of accounts; requiring
 45 rulemaking; amending s. 1003.01(13); revising the
 46 definition of regular school attendance to add
 47 participation in an account as a method of satisfying
 48 regular school attendance; amending s. 11.45, revising
 49 the duties of the Auditor General to include annual
 50 audits of scholarship funding organizations that
 51 administer accounts; providing an effective date.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Section 1002.411, Florida Statutes, is created
 56 to read:

57 1002.411.—Florida Personal Learning Accounts. -

58 (1) THE FLORIDA PERSONAL LEARNING ACCOUNT. - The Florida
 59 Personal Learning Account is established to enable parents of
 60 students with disabilities to customize their child's education
 61 using a wide range of instructional services.

62 (2) DEFINITIONS. -

63 (a) "Approved provider" means a provider of specialized
 64 instructional services approved by the department, individuals
 65 providing services through the Agency for Persons with
 66 Disabilities, and providers approved pursuant to s. 1002.66.

67 (b) "Certified teacher" means a teacher who holds a valid
 68 Florida professional certificate issued pursuant to s. 1012.56
 69 to teach academic subjects at the elementary or secondary level.

70 (c) "Curriculum" means a complete course of study for a
 71 particular content area or grade level, including any required
 72 supplemental materials.

73 (d) "Eligible student" or "participating student" means a
 74 student with a disability who is eligible for, or actually
 75 participating in, a Personal Learning Account, as applicable.

76 (e) "Student with a disability" means a student in
 77 kindergarten to grade 5, with autism, as defined in s.
 78 393.063(3); cerebral palsy, as defined in s. 393.063(4); down

79 syndrome, as defined in s. 393.063(13); an intellectual
 80 disability, as defined in s. 393.063(21); Prader-Willi syndrome,
 81 as defined in s. 393.063(25); Spina bifida, as defined in s.
 82 393.063(36); and for a student in kindergarten, being a high-
 83 risk child, as defined in s. 393.063(20)(a).

84 (3) FLORIDA PERSONAL LEARNING ACCOUNT ELIGIBILITY. - The
 85 parent of a student who resides in this state may request and
 86 receive a Florida Personal Learning Account if:

87 (a) The student is eligible to enter kindergarten to grade
 88 5 or received a Personal Learning Account established pursuant
 89 to this section in the previous school year;

90 (b) The student has been identified as a student with a
 91 disability by the school district in which he or she resides and
 92 the district has completed an individual educational plan
 93 written in accordance with rules of the State Board of
 94 Education; and

95 (c) The student is assigned to matrix support level IV or
 96 V pursuant to s. 1011.62(1).

97
 98 For a student who is a first-time applicant, no administrative
 99 or judicial proceedings may be pending regarding the contents of
 100 the individual educational plan. For a student who is applying
 101 to renew a current account, the existence of pending
 102 administrative or judicial proceedings about a subsequent
 103 individual educational plan does not affect continued
 104 eligibility for an account.

105 (4) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
 106 PARTICIPATION. -

107 (a) To receive a Personal Learning Account, the parent of
 108 an eligible student must:

109 1. No later than 60 days prior to one of the payment
 110 transfer dates specified in paragraph (9) (d), submit an
 111 application to an eligible scholarship funding organization in
 112 order to receive that payment and, if the student does not
 113 already have an active individual educational plan, request an
 114 evaluation from the school district in which the student
 115 resides; and

116 2. Obtain an individual educational plan in accordance
 117 with subsection (8) no later than 30 days prior to one of the
 118 payment transfer dates specified in paragraph (9) (d) in order to
 119 receive that payment.

120 (b) To maintain eligibility in the program the parent of
 121 an eligible student must:

122 1. Register the student's participation in a Personal
 123 Learning Account with the school district in which the student
 124 resides and release the school district from all obligations to
 125 educate the student.

126 2. Participate in the initial development of the
 127 individual educational plan and annual reevaluation of the plan
 128 under subsection (8).

129 3. Submit eligible expenses to the scholarship funding
 130 organization designated by the parent for reimbursement of

131 qualifying expenditures. Reimbursement requests must be
 132 supported by documentation of services rendered, such as
 133 receipts or invoices, and accompanied by an affidavit signed by
 134 the parent certifying his or her compliance with the
 135 requirements of this section. Eligible expenses include:
 136 a. Specialized instructional services by approved
 137 providers that are consistent with the student's individual
 138 educational plan.
 139 b. Tuition and fees for instructional services from an
 140 eligible private school under s. 1002.39(8) or s. 1002.395(8) to
 141 implement the student's individual educational plan.
 142 c. Private tutoring pursuant to s. 1002.43.
 143 d. Tuition and fees for enrollment in a virtual education
 144 program provided by an approved virtual education provider
 145 pursuant to ss. 1002.37 or 1002.45, or an approved online course
 146 offered pursuant to ss. 1003.499 or 1004.0961.
 147 e. Curriculum.
 148 f. Costs incurred to comply with the annual education
 149 evaluation required in subparagraphs 4.-6.
 150 g. The fee authorized by paragraph (5) (a).
 151 h. Services such as applied behavior analysis as defined
 152 in s. 627.6686, speech-language pathology as defined in s.
 153 468.1125, occupational therapy as defined in s. 468.203, and
 154 physical therapy as defined in s. 486.021.
 155 i. Medical services prescribed by a physician licensed
 156 pursuant to ch. 458, if funds remain in the account after the

157 purchase of educational services necessary to meet the student's
 158 educational needs, provided that such medical services are
 159 related to the student's disability.

160 4. Maintain a portfolio of records and materials that
 161 consists of:

162 a. A log of educational instruction and services that is
 163 made contemporaneously with delivery of the instruction and
 164 services and that designates by title any reading materials
 165 used.

166 b. Samples of any writings, worksheets, workbooks, or
 167 creative materials used or developed by the student.

168
 169 The portfolio must be preserved by the parent for 2 years and
 170 made available for inspection by the district school
 171 superintendent, or designee, upon 15 days' written notice.
 172 Nothing in this section shall require the district school
 173 superintendent to inspect the portfolio.

174
 175 5. Provide for an annual educational evaluation which
 176 documents the student's demonstration of educational progress at
 177 a level commensurate with his or her ability, which may include:

178 a. Evaluation of the student's work portfolio by a
 179 certified teacher selected by the parent;

180 b. Any nationally normed student achievement test
 181 administered by a certified teacher;

182 c. A statewide, standardized assessment administered by a

183 certified teacher, at a location and under testing conditions
 184 approved by the school district;

185 d. Evaluation by an individual holding a valid, active
 186 license pursuant to the provisions of s. 490.003(7) or (8); or

187 e. Any other valid measurement tool mutually agreed upon
 188 by the district school superintendent of the district in which
 189 the student resides and the student's parent.

190 6. The district school superintendent must review and
 191 accept the results of the annual educational evaluation of a
 192 participating student. If the student does not demonstrate
 193 educational progress at a level commensurate with his or her
 194 ability, the district school superintendent must notify the
 195 parent, in writing, that such progress has not been achieved. If
 196 the student remains eligible for a Personal Learning Account,
 197 the parent has 1 year from the date of receipt of the written
 198 notification to provide remedial instruction to the student. At
 199 the end of the 1-year probationary period, the student must be
 200 reevaluated pursuant to subparagraph 5. Continued participation
 201 in a Personal Learning Account is contingent upon the student
 202 demonstrating educational progress commensurate with her or his
 203 ability at the end of the probationary period.

204 (b) Procuring the services necessary to educate the
 205 student is the responsibility of the parent. Once the student
 206 receives a Personal Learning Account, the district school board
 207 is not obligated to provide the student with a free appropriate
 208 public education. For purposes of s. 1003.57 and the

209 "Individuals with Disabilities Education Act," a participating
 210 student has only those rights that apply to all other
 211 unilaterally parentally placed students, except that, when
 212 requested by the parent, school district personnel must develop
 213 an individual educational plan in accordance with subsection
 214 (8).

215 (c) The parent is responsible for the payment of all
 216 eligible expenses in excess of the amount in the account in
 217 accordance with the terms agreed to between the parent and the
 218 providers and may not receive any refund or rebate of any
 219 expenditures made in accordance with subparagraph (4)(b)3.

220 (d) A student is only eligible for one Personal Learning
 221 Account and may not receive a scholarship under Part III of
 222 chapter 1002.

223 (5) ADMINISTRATION OF PERSONAL LEARNING ACCOUNTS.—A
 224 scholarship funding organization participating in the Florida
 225 Tax Credit Scholarship Program under s. 1002.395 may establish
 226 Personal Learning Accounts for eligible students by:

227 (a) Receiving applications and determining student
 228 eligibility in accordance with the requirements of this section.
 229 Once an application is approved, the scholarship funding
 230 organization must provide the department with information on the
 231 student to enable the school district to report the student for
 232 funding in accordance with subsection (9). An eligible
 233 scholarship funding organization may charge up to a \$25 fee to
 234 the parent of an eligible student to establish the Personal

235 Learning Account, but may not receive any other fees.

236 (b) Establishing and maintaining separate accounts for
 237 each eligible student.

238 (c) Verifying qualifying expenditures prior to the receipt
 239 of the quarterly distribution by the department.

240 (d) Returning any unused funds to the department when a
 241 student is no longer eligible for a Personal Learning Account.

242 (6) DEPARTMENT OF EDUCATION OBLIGATIONS.- The department
 243 must:

244 (a) Maintain a list of approved providers.

245 (b) Require each eligible nonprofit scholarship-funding
 246 organization to verify eligible expenditures prior to the
 247 distribution required by paragraph (8) (c).

248 (c) Investigate any written complaint of a violation of
 249 this section in accordance with the process established by s.
 250 1002.395(9) (f).

251 (d) Notify an eligible nonprofit scholarship-funding
 252 organization of any of the organization's identified students
 253 who are receiving educational scholarships pursuant to Part III
 254 of chapter 1002.

255 (e) Notify an eligible nonprofit scholarship-funding
 256 organization of any of the organization's identified students
 257 who have established a Personal Learning Account with another
 258 eligible nonprofit scholarship-funding organization or have been
 259 reported for funding by a school district or the Florida Virtual
 260 School.

261 (f) Require quarterly reports by an eligible nonprofit
 262 scholarship-funding organization regarding the number of
 263 students participating in the program, the providers of services
 264 to students, and other information deemed necessary by the
 265 department.

266 (7) OBLIGATIONS OF THE AUDITOR GENERAL. -

267 (a) The Auditor General shall conduct an annual financial
 268 and operational audit of accounts and records of each
 269 scholarship-funding organization that participates in the
 270 Florida Personal Learning Account program. As part of this
 271 audit, the Auditor General shall verify, at a minimum, the total
 272 amount of students served and eligibility of reimbursements made
 273 by each scholarship-funding organization and transmit that
 274 information to the department.

275 (b) The Auditor General shall notify the department of any
 276 scholarship-funding organization that fails to comply with a
 277 request for information.

278 (8) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.-

279 (a) Upon the request of a parent submitted at least 60
 280 days prior to a payment transfer date specified in paragraph
 281 (9) (d), the school district in which the student resides shall
 282 conduct an initial evaluation of a student in accordance with s.
 283 1003.57. If a determination is made that the student has a
 284 disability and needs special education and related services, an
 285 individual educational plan must be developed.

286 (b) Evaluations and individual educational plans must be

287 completed within the timeframes set forth in rules of the state
 288 board. If the student has been identified as a student with a
 289 disability under the Individuals with Disabilities Education Act
 290 pursuant to a current evaluation team report, but the student
 291 does not have an individual educational plan because the student
 292 is not currently enrolled in a public school, the school
 293 district shall prepare an individual educational plan for the
 294 student.

295 (c) Upon completion of a student's individual educational
 296 plan, the school district shall provide the parent with an
 297 estimate of the approximate amount of funds the student may
 298 receive in a Personal Learning Account.

299 (d) The school district in which an eligible student
 300 resides must:

301 1. Review the annual educational evaluation submitted
 302 pursuant to subparagraphs (4) (b)4.-6.; and

303 2. Reevaluate the individual educational plan of each
 304 student with a Personal Learning Account annually in
 305 consultation with the personnel of providers of the services
 306 selected by the parent for the student under subparagraph
 307 (4) (b)3.

308 (e) The school district developing the individual
 309 educational plan is not obligated to provide a participating
 310 student with a free appropriate public education.

311 (f) If, at any time, a parent of a participating student
 312 decides to return the student to the school district, the school

313 district must provide the student with a free appropriate public
 314 education.

315 (9) PERSONAL LEARNING ACCOUNT FUNDING AND PAYMENT.-

316 (a) The maximum amount granted for an eligible student
 317 with disabilities shall be calculated in accordance with s.
 318 1002.39(10) (a).

319 (b) The school district shall report all students who are
 320 receiving a Personal Learning Account to the department for
 321 funding. These students must be reported separately from other
 322 students reported for purposes of the Florida Education Finance
 323 Program.

324 (c) Following notification on July 1, September 1,
 325 December 1, or February 1 of the number of program participants,
 326 the department shall transfer, from General Revenue funds only,
 327 the amount calculated under paragraph (a) from the school
 328 district's total funding entitlement under the Florida Education
 329 Finance Program and from authorized categorical accounts to a
 330 separate account for the scholarship program for quarterly
 331 disbursement to the scholarship funding organization for
 332 participating students.

333 (d) After the department verifies the establishment of an
 334 account for a participating student by the scholarship funding
 335 organization, the department shall make payments to the
 336 scholarship funding organization selected by the parent in four
 337 equal amounts no later than September 1, November 1, February 1,
 338 and April 1 of each academic year in which the account is in

339 force.

340 (e) Any funds remaining in a Personal Learning Account for
 341 an eligible student are carried forward to the next fiscal year
 342 until termination of the account. A Personal Learning Account
 343 shall be terminated if the student enrolls in and is reported
 344 for funding in any public educational program under s.
 345 1000.04(1), (3), and (4); is determined ineligible for an
 346 account under subparagraphs (4)(b)6. or (8)(d)2.; graduates from
 347 high school; or reaches 22 years of age, whichever occurs first.
 348 Once an account is terminated all remaining funds revert to the
 349 state.

350 (10) LIABILITY.—No liability shall arise on the part of
 351 the state based on the award or use of a Personal Learning
 352 Account.

353 (11) The State Board of Education shall adopt rules
 354 pursuant to ss. 120.536(1) and 120.54 to implement this section,
 355 including any rules necessary to coordinate the respective
 356 responsibilities of the department, district school boards, and
 357 scholarship funding organizations regarding the funding and
 358 administration of accounts; criteria, timelines, and a reporting
 359 format for quarterly reports by scholarship funding
 360 organizations; and a standard application form to be used by
 361 parents and scholarship funding organizations.

362
 363 Section 2. Subsection (13) of section 1003.01, Florida
 364 Statutes, is amended to read:

365 1003.01 Definitions.—As used in this chapter, the term:
 366 (13) "Regular school attendance" means the actual
 367 attendance of a student during the school day as defined by law
 368 and rules of the State Board of Education. Regular attendance
 369 within the intent of s. 1003.21 may be achieved by ~~attendance~~
 370 ~~in~~:

371 (a) Attendance in a public school supported by public
 372 funds;

373 (b) Attendance in a parochial, religious, or
 374 denominational school;

375 (c) Attendance in a private school supported in whole or
 376 in part by tuition charges or by endowments or gifts;

377 (d) Participation in a home education program under s.
 378 1002.41~~that meets the requirements of chapter 1002; or~~

379 (e) Attendance in a private tutoring program under s.
 380 1002.43~~that meets the requirements of chapter 1002; or~~

381 (f) Participation in a Personal Learning Account under s.
 382 1002.411.

383 Section 3. Paragraph (k) is added to subsection (2) and
 384 paragraph (y) is added to subsection (3) of section 11.45,
 385 Florida Statutes, to read:

386 11.45 Definitions; duties; authorities; reports; rules.—

387 (2) DUTIES.—The Auditor General shall:

388 (k) Annually conduct financial and operational audits of
 389 all scholarship-funding organizations participating in the
 390 Personal Learning Account program established by s. 1002.411.

391
 392 The Auditor General shall perform his or her duties
 393 independently but under the general policies established by the
 394 Legislative Auditing Committee. This subsection does not limit
 395 the Auditor General's discretionary authority to conduct other
 396 audits or engagements of governmental entities as authorized in
 397 subsection (3).

398
 399 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The
 400 Auditor General may, pursuant to his or her own authority, or at
 401 the direction of the Legislative Auditing Committee, conduct
 402 audits or other engagements as determined appropriate by the
 403 Auditor General of:

404 (y) The accounts and records of any scholarship-funding
 405 organization participating in the Personal Learning Account
 406 program established by s. 1002.411.

407 Section 4. This act shall take effect July 1, 2014.