REPORT NO. 2004-204R
DECEMBER 2008

BREVARD COUNTY DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

Restoration of Audit Adjustments

For the Fiscal Year Ended

June 30, 2003

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

GOVERNING BODY AND SUPERINTENDENT

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the fiscal year ended June 30, 2003, were:

Janice Kershaw, Chairman
Bea Fowler, Vice Chairman
Larry Hughes
Rich Wilson
Robert Jordan

Richard A. DiPatri, Superintendent

Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other audit reports prepared by the Auditor General can be obtained on our Web site www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Brevard County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
Restoration of Audit Adjustments

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AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT
AGREED-UPON PROCEDURES
FOR RESTORATION OF AUDIT ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have previously examined management's assertion, included in its representation letter dated November 13, 2003, that the Brevard County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2003, and have presented the results of our examination in report No. 2004-204, issued June 30, 2004. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 2004-204.

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Brevard County District School Board requested an informal conference with the Department of Education (DOE) to discuss finding Nos. 51 and 57, which were presented in report No. 2004-204. The informal conference was held on November 30, 2007. The resulting informal conference panel's memorandum of October 10, 2008, recommended the restoration of the audit adjustments for three of the five students cited in finding No. 51, and conditionally recommended the restoration of the audit adjustments for two of the three teachers cited in finding No. 57. The Panel accepted the District's explanation that two of the three cited teachers in finding No. 57 were actually substitutes who were each assisted by a certified teacher, and recommended the restoration of the related audit adjustments if those certified teachers had certificates with validity periods covering our audit period. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated October 16, 2008.

In conjunction with the panel's recommendations and the Commissioner's acceptance, we performed certain agreed-upon procedures, specified in SCHEDULE B herein, to determine and report the audit adjustments to be restored. We performed the agreed-upon procedures, and have issued this report, solely to assist DOE with this restoration.

DOE is responsible for the sufficiency of the agreed-upon procedures and the computation of the restoration's financial impact. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

We performed the agreed-upon procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We did not conduct an examination, the objective of which would be the expression of an opinion on the restoration of audit adjustments contained herein. Accordingly, we do not express such an opinion. Had we performed additional procedures pursuant to such an examination, other matters might have come to our attention that we would have reported.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
December 1, 2008

SCHEDULE A

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

EFFECT OF RESTORED AUDIT ADJUSTMENTS ON WEIGHTED FTE

(For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2003

No.	Program	Net Audit Adjustment[1]	Cost Factor	Weighted FTE[2]
102	Basic 4-8	(12.3300)	1.000	(12.3300)
112	Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
113	Grades 9-12 with ESE Services	(1.0000)	1.122	(1.1220)
254	ESE Support Level 4	12.3900	3.948	48.9157
255	ESE Support Level 5	1.4400	5.591	8.0510
Total		.0000		43.0147

[1] *These adjustments are for unweighted FTE. (See SCHEDULE B.)*

[2] *The restored weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education.*

SCHEDULE B

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
RESTORATION OF AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2003

Overview

The resulting informal conference panel's memorandum of October 10, 2008, recommended the restoration of the audit adjustments for three of the five students cited in finding No. 51, and conditionally recommended the restoration of the audit adjustments for two of the three teachers cited in finding No. 57. The Panel accepted the District's explanation that two of the three cited teachers in finding No. 57 were actually substitutes who were each assisted by a certified teacher, and recommended the restoration of the related audit adjustments if those certified teachers had certificates with validity periods covering our audit period. Both finding Nos. 51 and 57 were presented originally in report No. 2004-204. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated October 16, 2008. In conjunction with the panel's recommendations and the Commissioner's acceptance, we performed certain agreed-upon procedures to determine and report the number of FTE audit adjustments to be restored, as specified below.

Description			Net Audit Adjustments Restored (Unweighted FTE)
Finding No. 51 (Ref. 102803)			
We noted exceptions involving the *Matrix of Services* forms for seven Exceptional students. The *Matrix of Services* forms for five of the seven students (one in the October survey and four in the February survey) did not indicate the individual services to be provided to the students and the forms for the two other students (one in the October survey and one in the February survey) were not valid for the survey concerned. We made the following audit adjustments:			
112	Grades 4-8 with ESE Services	2.0000	
113	Grades 9-12 with ESE Services	1.5000	
254	ESE Support Level 4	(3.0000)	
255	ESE Support Level 5	(.5000)	.0000

Panel's Recommendation: The Panel recommended the restoration of the audit adjustments for three of the five students whose *Matrix of Services* forms did not indicate the individual services to be provided to the students.

SCHEDULE B (Continued)

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2003

Description		Net Audit Adjustments Restored (Unweighted FTE)
Auditor's Procedures: We obtained the audit adjustments for the students in question from the supporting work papers for this finding, and pursuant to the panel's recommendation, restored those audit adjustments, as presented below:		
112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	1.5000	.0000

Finding No. 57 (Ref. 102972/74/75)

Three teachers of five courses during the school term covered by the February survey did not hold Florida teaching certificates. We made the following audit adjustments:

Ref. 102972		
102 Basic 4-8	6.3700	
254 ESE Support Level 4	(5.4300)	
255 ESE Support Level 5	(.9400)	.0000
Ref. 102974		
101 Basic K-3	6.8400	
102 Basic 4-8	4.9600	
254 ESE Support Level 4	(10.8000)	
255 ESE Support Level 5	(1.0000)	.0000
Ref. 102975		
102 Basic 4-8	5.9600	
254 ESE Support Level 4	(5.4600)	
255 ESE Support Level 5	(.5000)	.0000

Panel's Recommendation: The Panel accepted the District's explanation that two of the cited teachers were actually substitutes who were each assisted by a certified teacher, and recommended the restoration of the related audit adjustments if those certified teachers had certificates with validity periods covering our audit period.

Auditor's Procedures: We reviewed the supporting work papers for this finding, determined that the two teachers in question held certificates with validity periods covering our audit period, and pursuant to the panel's recommendation, restored the related audit adjustments, as presented below:

SCHEDULE B (Continued)

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2003

Description		Net Audit Adjustments Restored (Unweighted FTE)
Ref. 102972		
102 Basic 4-8	(6.3700)	
254 ESE Support Level 4	5.4300	
255 ESE Support Level 5	.9400	.0000
Ref. 102975		
102 Basic 4-8	(5.9600)	
254 ESE Support Level 4	5.4600	
255 ESE Support Level 5	.5000	.0000
		.0000

Brevard County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
COMMISSIONER'S LETTER
For the Fiscal Year Ended June 30, 2003

FLORIDA DEPARTMENT OF EDUCATION

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

Members

DR. AKSHAY DESAI
ROBERTO MARTÍNEZ
PHOEBE RAULERSON
KATHLEEN SHANAHAN
LINDA K. TAYLOR

Dr. Eric J. Smith
Commissioner of Education

Just Read, Florida!

October 16, 2008

Dr. Richard A. DiPatri
Superintendent
Brevard County School District
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6601

Dear Superintendent DiPatri:

My staff has reviewed with me the recommended agreement, which was a result of the information conference concluded on November 30, 2007, concerning the FTE Student Audit (Report No. 2004-204) for the year ending June 30, 2003, for the School District of Brevard County. I accept the recommendations and by copy of this letter am informing Deputy Commissioner Linda Champion to initiate appropriate action with regard to the FEFP adjustment of Brevard County. I am pleased that an agreement was reached by the informal conference participants.

Sincerely,

Dr. Eric J. Smith

EJS:bpj

c: Linda Champion
Joe Williams ✓

325 W. GAINES STREET • TALLAHASSEE, FL 32399-0400 • (850) 245-0505 • www.fldoe.org

Brevard County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
INFORMAL CONFERENCE PANEL'S MEMORANDUM
For the Fiscal Year Ended June 30, 2003

FLORIDA DEPARTMENT OF EDUCATION

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

Members

DR. AKSHAY DESAI
ROBERTO MARTÍNEZ
PHOEBE RAULERSON
KATHLEEN SHANAHAN
LINDA K. TAYLOR

Dr. Eric J. Smith
Commissioner of Education

MEMORANDUM

Date: October 10, 2008

To: Commissioner Eric J. Smith

From: Link Jarrett

Subject: Report No. 2004-204, Report on the School District of Brevard County, Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2003

On December 22, 2006, the Department received a request from the Brevard County Public Schools for an informal conference to discuss Audit Report No. 2004-204 and issues related to the report. The informal conference was held on November 30, 2007.

The Brevard County School District was represented by Judy Preston, Denise Mathis, Sue Carver, Karen Strickland, Elaine Sims, and Gail Danver. The Department was represented by Lee Davis and Kim Komisar. David Morris and I were the informal conference panel. Joe Williams represented the Office of the Auditor General.

In the written response to the audit report, the Brevard County School District enumerated two issues related to the audit findings that it was appealing to the Commissioner. The issues were:

1. Incomplete *Matrix of Services* forms (Finding 51)

Summary of Findings: The *Matrix of Services* forms for five students did not indicate the individual services to be provided to the students. The level box on four of the forms was checked, but the individual services to be provided were not indicated. The district responded that the students' IEPs supported the level designations and the provision of services to the students as indicated by the domains on the matrices.

LINCOLN JARRETT, JR.
OPERATIONS AND PROGRAM MANAGER
325 W. GAINES STREET • SUITE 1214 • TALLAHASSEE, FL 32399-0400 • (850) 245-0405 • www.fldoe.org
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Brevard County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)
For the Fiscal Year Ended June 30, 2003

Commissioner Eric J. Smith
October 10, 2008
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Recommendation: The panel recommended restoration of the appropriate weighted funding for three of the five students with incomplete Matrix of Services forms. There was an unresolved question concerning the fourth student. The district was instructed by the panel to submit evidence of the Functional Behavior Assessment for the fourth student to Kim Komisar. Denise Mathis sent a reply on December 5, 2007, that indicated the district was unable to furnish additional information concerning the student.

2. Teacher Certification (Finding 57)

Summary of Findings: The audit finding reported that three teachers of five courses taught during the school term covered by the February survey did not hold Florida teaching certificates. The district responded that two of the teachers cited in the audit finding were substitutes who assisted a certified teacher in the classroom, but were incorrectly reported as the teachers of record.

The auditor's resolution to the district's response indicated that the two teachers in question were identified in letters to parents as the class teachers. The auditors also noted that the certified teachers, who were assisted by the substitutes, did not become certified until after the surveys specified in the audit finding.

The panel requested that the district provide documentation of valid certification for the teachers in question. A reply was received from Denise Mathis on December 5, 2007, with supporting documentation.

Recommendation: The panel recommended restoration of the audit adjustments for the teachers who held certificates with validity periods covering the audit period.

If you accept these recommendations, the Office of Funding and Financial Reporting and the Auditor General should be notified to take appropriate action.

LJ/bp

cc: Linda Champion
Richard A. DiPatri
Martha Haynes
Brent Jones
Kim Komisar
Denise Mathis
David Morris
Judy Preston
Joe Williams