



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



SARASOTA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

For the Fiscal Year Ended June 30, 2003

The governing body of the District is the District School Board, which is composed of 5 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 examination period were: Carol L. Todd, Chairman to 11/18/02; Frank H. Kovach, Vice-Chairman to 11/18/02, Chairman from 11/19/02; Gina E. Taylor to 11/18/02; Janice K. Mee to 11/18/02; John P. Lewis, Vice-Chairman from 11/19/02; Kathy Kleinlein from 11/19/02; Laura Benson from 11/19/02; and Wilma Hamilton, Superintendent.

This examination was conducted by Mary Anne Pekkala, CPA; Jennifer Taylor, CPA; Linda Nearing, CPA, Richard Woods, CPA; and Douglas Sampson and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Sarasota County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION
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For the Fiscal Year Ended June 30, 2003

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WILLIAM O. MONROE, CPA
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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 SARASOTA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated March 16, 2004, that the Sarasota County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with FEFP requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job-training (OJT) programs:

Teachers

Sixty-four of the 253 teachers in our sample did not meet the applicable provisions of Florida Statutes or State Board of Education Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of required college credits or in-service training points.¹

Students

We noted exceptions involving 94 of the 280 students in our ESOL student sample;² 89 of the 237 students in our Exceptional student sample for ESE Support Levels 4 and 5;³ and 97 of the 112 OJT students in our Vocational sample.⁴ These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job-training (OJT) programs, the Sarasota County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003.

¹For teacher findings, see SCHEDULE D, finding nos. 4, 5, 19, 20, 21, 22, 25, 26, 35, 51, 53, 54, 60, 64, 65, 76, 77, 80, 81, 96, 97, 99, 110, 111, 119, 121, 122, 126, 127, 128, 129, 131, 132, 133, 140, 141, 142, and 143.

²For ESOL student findings, see SCHEDULE D, finding nos. 2, 3, 6, 7, 8, 30, 31, 32, 33, 44, 45, 46, 47, 48, 49, 56, 57, 59, 62, 66, 78, 82, 88, 94, 117, 135, 138, and 139.

³For Exceptional student findings (ESE Support Levels 4 and 5), see SCHEDULE D, finding nos. 9, 10, 11, 27, 28, 29, 34, 42, 43, 52, 58, 68, 69, 70, 71, 72, 83, 85, 87, 89, 90, 100, 101, 102, 104, 105, 106, 107, 108, 109, 112, 113, 114, 115, 116, 118, 124, 136, and 137.

⁴For Vocational student findings, see SCHEDULE D, finding nos. 14, 15, 16, 17, 18, 36, 37, 38, 72, 73, 74, 75, 89, 91, 93, 94, and 134.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information 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 the Sarasota County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
June 30, 2004

SCHEDULE A

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
1. <u>Basic</u>					
Population ³	46	100.00%	17,816	100.00%	25,444.7584
Sample Size ⁴	18	39.13%	400	2.25%	353.6491
Net Audit Adjustments ⁵	-	-	(10)	(2.50%)	90.4976
2. <u>English for Speakers of Other Languages (ESOL)</u>					
Population ³	38	100.00%	1,152	100.00%	1,272.7327
Sample Size ⁴	17	44.74%	280	24.31%	216.4347
Net Audit Adjustments ⁵	-	-	(94)	(33.57%)	(50.6459)
3. <u>Exceptional - Basic with ESE Services</u>					
Population ³	46	100.00%	5,358	100.00%	9,590.3233
Sample Size ⁴	19	41.30%	355	6.63%	318.0258
Net Audit Adjustments ⁵	-	-	(40)	(11.27%)	(4.1553)
4. <u>Exceptional - ESE Support Levels 4 and 5</u>					
Population ³	34	100.00%	615	100.00%	562.6136
Sample Size ⁴	17	50.00%	237	38.54%	187.6538
Net Audit Adjustments ⁵	-	-	(89)	(37.55%)	(38.7592)
5. <u>Vocational 6-12</u>					
Population ³	12	100.00%	474	100.00%	1,033.4061
Sample Size ⁴	5	41.67%	112	23.63%	33.9992
Net Audit Adjustments ⁵	-	-	(97)	(86.61%)	(17.5987)

<u>All Programs</u>					
Population ³	46	100.00%	25,415	100.00%	37,903.8341
Sample Size ⁴	19	41.30%	1,384	5.45%	1,109.7626
Net Audit Adjustments ⁵	-	-	(330)	(23.84%)	(20.6615)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
<u>Teacher Certification</u>					
Teacher Population	46	100.00%	865	100.00%	-
Teacher Sample Size ⁴	19	41.30%	253	29.25%	-
Net Audit Adjustments ⁵	-	-	(64)	(25.30%)	-
Basic	-	-	-	-	178.9251
ESOL	-	-	-	-	(57.3252)
Basic with ESE Services	-	-	-	-	(54.5778)
ESE Support Levels 4 and 5	-	-	-	-	(6.9057)
Vocational 6-12	-	-	-	-	(78.5334)
					<u>(18.4170)</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments ⁵			<u>District-Wide</u>	<u>Non-Sample</u>	
Basic	-	-	23.7096	19.1098	42.8194
ESOL	-	-	(23.7096)	.0000	(23.7096)
Basic with ESE Services	-	-	.0000	(13.1595)	(13.1595)
Vocational 6-12	-	-	.0000	(18.5358)	(18.5358)
			<u>.0000</u>	<u>(4.3264)</u>	<u>(4.3264)</u>
			<u>.0000</u>	<u>(16.9119)</u>	<u>(16.9119)</u>
Net Audit Adjustments					<u>55.9904</u>

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each specified program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample is limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2003. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2003

<u>No.</u> <u>Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	56.9726	1.005	57.2575
102 Basic 4-8	80.4599	1.000	80.4599
103 Basic 9-12	174.8096	1.122	196.1364
111 Grades K-3 with ESE Services	(39.8138)	1.005	(40.0129)
112 Grades 4-8 with ESE Services	(7.4450)	1.000	(7.4450)
113 Grades 9-12 with ESE Services	(24.6338)	1.122	(27.6391)
130 ESOL	(131.6807)	1.275	(167.8929)
254 ESE Support Level 4	(39.0251)	3.948	(154.0711)
255 ESE Support Level 5	(25.1756)	5.591	(140.7568)
300 Vocational 6-12	<u>(100.4585)</u>	1.186	<u>(119.1438)</u>
Total	<u>(55.9904)</u>		<u>(323.1078)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ 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. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0012</u>	<u>#0051</u>	
101 Basic K-3	.....	19.7634	.....	19.7634
102 Basic 4-8	16.6721	22.4918	.....	39.1639
103 Basic 9-12	7.0375	.....	19.3100	26.3475
111 Grades K-3 with ESE Services	.....	(1.8300)	.....	(1.8300)
112 Grades 4-8 with ESE Services	.....	(2.1000)	.....	(2.1000)
113 Grades 9-12 with ESE Services	.....	.....	(4.1518)	(4.1518)
130 ESOL	(23.7096)	(38.3252)	(7.6637)	(69.6985)
254 ESE Support Level 4	.....	.....	(.5000)	(.5000)
255 ESE Support Level 5	.....	.....	(1.0633)	(1.0633)
300 Vocational 6-12	.....	.....	<u>(7.6929)</u>	<u>(7.6929)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(1.7617)</u>	<u>(1.7617)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0053</u>	<u>#0084</u>	<u>#0085</u>	<u>#0101</u>	
101	19.7634	.....	.....	.....	.....	19.7634
102	39.1639	4.6750	3.3835	.....	.5000	47.7224
103	26.3475	.....	.....	18.4058	.....	44.7533
111	(1.8300)	.....	.....	.....	.....	(1.8300)
112	(2.1000)	(4.4000)	4.0000	.....	.....	(2.5000)
113	(4.1518)	.....	.....	(2.1996)	.....	(6.3514)
130	(69.6985)	(.2000)	(2.8835)	(10.4358)	(.5000)	(83.7178)
254	(.5000)	.....	(4.0000)	(1.0000)	1.0000	(4.5000)
255	(1.0633)	.....	(.5000)	(.5000)	(1.0000)	(3.0633)
300	<u>(7.6929)</u>	.....	.....	<u>(5.5238)</u>	.....	<u>(13.2167)</u>
Total	<u>(1.7617)</u>	<u>.0750</u>	<u>.0000</u>	<u>(1.2534)</u>	<u>.0000</u>	<u>(2.9401)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0111</u>	<u>#0131</u>	<u>#0181</u>	<u>#0201</u>	
101	19.7634	.....	14.5000	.....	9.5000	43.7634
102	47.7224	5.7670	.5000	.....	3.0000	56.9894
103	44.7533	.....	.....	64.5972	.....	109.3505
111	(1.8300)	.....	(9.0000)	.....	(.5000)	(11.3300)
112	(2.5000)	1.0750	.....	.....	.....	(1.4250)
113	(6.3514)	.....	.....	(4.4174)	.....	(10.7688)
130	(83.7178)	(2.8837)	(5.5000)	(2.5020)	(12.5000)	(107.1035)
254	(4.5000)	(1.0000)	.....	(2.5000)	.....	(8.0000)
255	(3.0633)	.....	.....	(1.3340)	.....	(4.3973)
300	<u>(13.2167)</u>	<u>(2.9250)</u>	.....	<u>(63.0939)</u>	.....	<u>(79.2356)</u>
Total	<u>(2.9401)</u>	<u>.0333</u>	<u>.5000</u>	<u>(9.2501)</u>	<u>(.5000)</u>	<u>(12.1569)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0211</u>	<u>#0221</u>	<u>#0292</u>	<u>#0293</u>	
101	43.7634	.0000	.....	2.1250	.....	45.8884
102	56.9894	1.0000	.....	6.9800	.....	64.9694
103	109.3505	.....	18.4314	21.2250	(.0834)	148.9235
111	(11.3300)	.0000	.....	(29.9988)	2.0000	(39.3288)
112	(1.4250)	1.0000	.....	(2.5000)	2.0000	(.9250)
113	(10.7688)	.....	(7.3168)	(2.0000)	2.5000	(17.5856)
130	(107.1035)	(.5000)	(2.8664)	.....	.....	(110.4699)
254	(8.0000)	1.4200	(1.0000)	(21.7208)	(6.9166)	(36.2174)
255	(4.3973)	(2.0000)	(3.0000)	(14.7783)	(1.0000)	(25.1756)
300	<u>(79.2356)</u>	.....	<u>(7.0855)</u>	.....	.....	<u>(86.3211)</u>
Total	<u>(12.1569)</u>	<u>.9200</u>	<u>(2.8373)</u>	<u>(40.6679)</u>	<u>(1.5000)</u>	<u>(56.2421)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0451</u>	<u>#0461</u>	<u>#1211</u>	<u>#1231</u>	
101	45.8884	.....	9.0500	1.0342	1.0000	56.9726
102	64.9694	2.2606	.4250	2.5412	.5000	70.6962
103	148.9235	.....	.....	.....	.....	148.9235
111	(39.3288)	.....	.0150	.....	(.5000)	(39.8138)
112	(.9250)	.5000	.....	(1.0204)	.....	(1.4454)
113	(17.5856)	.....	.....	.....	.....	(17.5856)
130	(110.4699)	(2.2606)	(9.4750)	(1.6350)	(1.0000)	(124.8405)
254	(36.2174)	(.5000)	.....	(.7500)	.....	(37.4674)
255	(25.1756)	.....	.....	.....	.....	(25.1756)
300	<u>(86.3211)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(86.3211)</u>
Total	<u>(56.2421)</u>	<u>.0000</u>	<u>.0150</u>	<u>.1700</u>	<u>.0000</u>	<u>(56.0571)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>	
		<u>#1251</u>	<u>Total</u>
101 Basic K-3	56.9726	.....	56.9726
102 Basic 4-8	70.6962	9.7637	80.4599
103 Basic 9-12	148.9235	25.8861	174.8096
111 Grades K-3 with ESE Services	(39.8138)	.....	(39.8138)
112 Grades 4-8 with ESE Services	(1.4454)	(5.9996)	(7.4450)
113 Grades 9-12 with ESE Services	(17.5856)	(7.0482)	(24.6338)
130 ESOL	(124.8405)	(6.8402)	(131.6807)
254 ESE Support Level 4	(37.4674)	(1.5577)	(39.0251)
255 ESE Support Level 5	(25.1756)	.....	(25.1756)
300 Vocational 6-12	<u>(86.3211)</u>	<u>(14.1374)</u>	<u>(100.4585)</u>
Total	<u>(56.0571)</u>	<u>.0667</u>	<u>(55.9904)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Sarasota County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational on-the-job-training (OJT) programs, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 72.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

District-Wide: Ineligible Courses Reported in ESOL

1. [Ref. 199] Our examination procedures included an automated test to compare the course numbers reported in program no. 130 (ESOL) against the course numbers that have been designated for that program by the Department of Education (DOE). The results of this test disclosed that 15 of the District's schools reported 58 courses incorrectly in program no. 130 (ESOL) in the October and February surveys. These reporting errors affected the reported course schedules of 142 students. Section 1003.56, Florida Statutes, permits ESOL reporting only for courses in Primary Language Arts and the basic subject areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments:

<u>Ref. 199</u>		
102 Basic 4-8	16.6721	
103 Basic 9-12	7.0375	
130 ESOL	<u>(23.7096)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Alta Vista Elementary School (#0012)

2. [Ref. 1201] We noted the following exceptions involving 22 Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys:

- a. The LEP Student Plans for 21 students were not dated appropriately and we could not otherwise determine if they had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the survey concerned). We also noted that the English proficiency of one of these 21 students had not been reassessed prior to the student's continued placement in ESOL for a sixth year.
- b. The file for one student did not contain evidence that his parents had been notified of his placement in ESOL.

We made the following audit adjustments:

101 Basic K-3	11.5000	
102 Basic 4-8	9.0000	
130 ESOL	(20.5000)	.0000

3. [Ref. 1202] One Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was beyond the maximum six-year period allowed for funding in ESOL. We made the following audit adjustments:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Alta Vista Elementary School (#0012) (Continued)

4. [Ref. 1270] The parents of certain Gifted students who were taught by one out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	1.8300	
102 Basic 4-8	2.1000	
111 Grades K-3 with ESE Services	(1.8300)	
112 Grades 4-8 with ESE Services	<u>(2.1000)</u>	.0000

5. [Ref. 1271/72/73/74/75] Five teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by one of these teachers (ref. 1275) were not notified of the teacher's out-of-field status. We made the following audit adjustments:

<u>Ref. 1271</u>		
101 Basic K-3	5.5000	
130 ESOL	<u>(5.5000)</u>	.0000
<u>Ref. 1272</u>		
102 Basic 4-8	4.4484	
130 ESOL	<u>(4.4484)</u>	.0000
<u>Ref. 1273</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

Audit adjustments continue on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Alta Vista Elementary School (#0012)</u> (Continued)		
Ref. 1274		
102 Basic 4-8	4.9434	
130 ESOL	(4.9434)	.0000
Ref. 1275		
101 Basic K-3	.9334	
130 ESOL	(.9334)	.0000
		<u>.0000</u>

Sarasota High School (#0051)

6. [Ref. 5101] The files for four Limited English Proficient (LEP) students in the October survey did not contain evidence that the students' parents had been notified of their children's placement in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

103 Basic 9-12	1.3510	
130 ESOL	(1.3510)	.0000

7. [Ref. 5102] The Limited English Proficient (LEP) Student Plans for four LEP students in the October and February surveys were not dated appropriately and we could not otherwise determine if they had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the survey concerned). We also noted that the English proficiency of one of the students was not reassessed on a timely basis. The student's reassessment should have taken place before August 2002, when the student was placed in ESOL for a fifth year of service; however, this reassessment was not conducted until November 2002. We made the following audit adjustments:

103 Basic 9-12	2.4767	
130 ESOL	(2.4767)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Sarasota High School (#0051) (Continued)

8. [Ref. 5103] The file documentation for one student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys indicated that the student had been dismissed from ESOL prior to the 2002-2003 school year. We made the following audit adjustments:

103 Basic 9-12	.6838	
130 ESOL	(.6838)	.0000

9. [Ref. 5104] One student in the February survey was reported incorrectly in program no. 255 (ESE Support Level 5) for the Hospital and Homebound program. The student had been placed in that program during the previous semester, but had returned to on-campus instruction for the school term covered by the February survey. We made the following audit adjustments:

103 Basic 9-12	.4166	
255 ESE Support Level 5	(.5000)	
300 Vocational 6-12	.0834	.0000

10. [Ref. 5105] Two students in the February survey were reported incorrectly in program no. 255 (ESE Support Level 5) for Hospital and Homebound instruction and on-campus instruction. Neither student was provided on-campus instruction during the February survey and one had withdrawn from school prior to that survey. We also noted that neither student's file contained a *Matrix of Services* form, one student's file did not contain an *Individual Educational Plan* (IEP) covering the February survey, and the other student's file did not contain a physician's statement to support the student's placement in a homebound setting. We made the following audit adjustment:

255 ESE Support Level 5	(.5633)	(.5633)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Sarasota High School (#0051) (Continued)

11. [Ref. 5106] The Matrix of Services form for one Exceptional student in the February survey reflected Exceptional services that had been previously provided to the student while he was enrolled in an Exceptional education center. The form should have been, but was not, reviewed and updated to reflect the services to be provided to the student at Sarasota High School. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

12. [Ref. 5107] The Educational Plan (EP) for one Gifted student in the October and February surveys reflected Exceptional services that had been previously provided to the student when he was in a Gifted program at a different school. The EP should have been, but was not, reviewed and updated to reflect the services to be provided to the student at Sarasota High School. We made the following audit adjustments:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

13. [Ref. 5108] The Individual Educational Plan (IEP) for one Exceptional student in the October and February surveys was not signed by the student's parents and the file did not contain evidence that the student's parents had been notified of the IEP meeting or were otherwise involved in the IEP's development. We made the following audit adjustments:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Sarasota High School (#0051) (Continued)

14. [Ref. 5109] One student in the February survey had withdrawn from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustments:

103 Basic 9-12	(.4166)	
300 Vocational 6-12	(.0834)	(.5000)

15. [Ref. 5110] The reported course schedules for the 15 students in our Vocational sample (4 in the October survey, 3 in the February survey, and 8 in both the October and February surveys) were funded using an incorrect priority. The students' off-site on-the-job-training (OJT) courses were funded prior to the students' on-campus instruction. We made the following audit adjustments:

103 Basic 9-12	1.0654	
300 Vocational 6-12	(1.0654)	.0000

16. [Ref. 5111] The course schedule for one student in the February survey was reported incorrectly. One of the student's on-campus courses was listed in the same time frame and class periods as the student's off-campus, on-the-job-training (OJT) work hours. The student's OJT hours were supported by a timecard. We made the following audit adjustments:

103 Basic 9-12	(.0749)	
300 Vocational 6-12	.0749	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Sarasota High School (#0051) (Continued)

17. [Ref. 5112] Three students in on-the-job-training (OJT) (one in the October survey and two in the February survey) did not work during the survey week concerned, were not engaged in job search activities, and should not have been reported for OJT time. (The students are also cited in finding no. 15 (ref. 5110) for priority funding errors.) We made the following audit adjustment:

300 Vocational 6-12	<u>(.3909)</u>	(.3909)
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18. [Ref. 5113] The timecards for three students in on-the-job-training (OJT) (two in the October survey and one in the February survey) were not signed by the students' employers. (These students are also cited in finding no. 15 (ref. 5110) for priority funding errors.) We made the following audit adjustment:

300 Vocational 6-12	<u>(.3075)</u>	(.3075)
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19. [Ref. 5170] The parents of the students taught by one out-of-field teacher during the school term covered by the February survey were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	7.3214	
113 Grades 9-12 with ESE Services	(1.3174)	
300 Vocational 6-12	<u>(6.0040)</u>	.0000

20. [Ref. 5171/74/75/77/78] Five teachers taught various Basic subject area courses to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for their ESOL training timelines. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
Sarasota High School (#0051) (Continued)		
<u>Ref. 5171</u>		
103 Basic 9-12	.7589	
130 ESOL	(.7589)	.0000
<u>Ref. 5174</u>		
103 Basic 9-12	.3668	
130 ESOL	(.3668)	.0000
<u>Ref. 5175</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
<u>Ref. 5177</u>		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
<u>Ref. 5178</u>		
103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000

21. [Ref. 5172/73] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We further noted that one of the teachers (ref. 5172) had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for the teacher's ESOL training timeline. We made the following audit adjustments:

<u>Ref. 5172</u>		
103 Basic 9-12	.4253	
130 ESOL	(.4253)	.0000

Audit adjustments continue on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2003

	Net Audit Adjustment (Unweighted FTE)
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Sarasota High School (#0051) (Continued)

<u>Ref. 5173</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000

22. [Ref. 5179] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher held certification in Biology, but taught a course that required certification in Middle Grades General Science. (The needed certification was issued to the teacher on November 12, 2002, approximately one month after the October survey.) We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	1.6680	
113 Grades 9-12 with ESE Services	(1.3344)	
130 ESOL	<u>(.3336)</u>	<u>.0000</u>
		<u>(1.7617)</u>

Infinity Middle School (#0053)

23. [Ref. 5301] The Individual Educational Plan (IEP) for one Exceptional student in the October and February surveys was missing the page that specified the Exceptional education services to be provided, their initiation date, their duration, and the frequency of their provision. We also noted that the student's Primary Exceptionality was not indicated anywhere on the IEP. We made the following audit adjustments:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Infinity Middle School (#0053) (Continued)

24. [Ref. 5302] One student in the October survey was enrolled in a course at this school that was reported incorrectly at another school, Brookside Middle School (#0111) due to an isolated data processing error. (See finding no. 55 (Ref. 11101). We made the following audit adjustment:

102 Basic 4-8	.0750	.0750
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25. [Ref. 5371/72/73] Three teachers who taught during the school terms covered by the October and February surveys did not hold Florida teaching certificates. We made the following audit adjustments:

<u>Ref. 5371</u>		
102 Basic 4-8	1.3000	
112 Grades 4-8 with ESE Services	(1.2000)	
130 ESOL	(.1000)	.0000

<u>Ref. 5372</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

<u>Ref. 5373</u>		
102 Basic 4-8	1.8000	
112 Grades 4-8 with ESE Services	(1.7000)	
130 ESOL	(.1000)	.0000

.0750

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Booker Middle School (#0084)

26. [Ref. 8470] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. The teacher was not properly certified to teach LEP students, but was approved by the School Board to teach such students out-of-field. However, the teacher had not earned the required number of college credits related to the teacher’s prior year out-of-field assignment in Middle Grades English; thus, the teacher was not eligible for a subsequent out-of-field appointment. We made the following audit adjustments:

102 Basic 4-8	1.3340	
130 ESOL	<u>(1.3340)</u>	.0000

27. [Ref. 8401] One student in the October survey was reported incorrectly in program no. 255 (ESE Support Level 5) for the Hospital and Homebound program. The student had been placed in that program prior to the October survey, but had returned to on-campus instruction by the time of that survey and should have been reported in Basic education. We made the following audit adjustments:

102 Basic 4-8	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

28. [Ref. 8402] Two Exceptional students in the October and February surveys were not reported in accordance their *Matrix of Services* forms. We also noted that the *Individual Educational Plan (IEP)* and *Matrix of Services* form for one of the students reflected Exceptional services that had been previously provided to the student when he was in elementary school and should have been, but were not, reviewed and updated to reflect the services to be provided to the student in middle school. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
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 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Booker Middle School (#0084) (Continued)

112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

29. [Ref. 8403] The file for one Exceptional student in the October and February surveys did not contain a Matrix of Services form to support the student's reporting in program no. 254 (ESE Support Level 4). We also noted that the student's Individual Educational Plan (IEP) reflected Exceptional services that had been previously provided to the student when he was in elementary school and should have been, but was not, reviewed and updated to reflect the services to be provided to the student in middle school. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

30. [Ref. 8404] The course schedules for two students in the February survey were reported incorrectly due to an isolated data entry error involving the recording of the School's alternating block schedules. We made the following audit adjustments:

102 Basic 4-8	(.0513)	
130 ESOL	<u>.0513</u>	.0000

31. [Ref. 8405] Two students in the English for Speakers of Other Languages (ESOL) program in the October survey had been dismissed from ESOL prior to that survey and should have been reported in Basic education. We made the following audit adjustments:

102 Basic 4-8	.8004	
130 ESOL	<u>(.8004)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Booker Middle School (#0084) (Continued)

32. [Ref. 8406] The file for one student in the February survey did not contain evidence justifying the student’s continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. We made the following audit adjustments:

102 Basic 4-8	.4002	
130 ESOL	(.4002)	.0000

33. [Ref. 8407] The *Limited English Proficient (LEP) Student Plans* for one LEP student in the October survey was not dated appropriately and we could not otherwise determine if it had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the survey concerned). We made the following audit adjustments:

102 Basic 4-8	.4002	
130 ESOL	(.4002)	.0000

34. [Ref. 8408] The *Individual Educational Plan (IEP) and Matrix of Services* form for one Exceptional student in the October and February surveys reflected Exceptional services that had been previously provided to the student when he was in elementary school and should have been, but were not, reviewed and updated to reflect the services to be provided to the student in middle school. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Booker High School (#0085)

35. [Ref. 8572] One teacher taught Physical Education to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies. However, since the teacher's courses were ineligible for ESOL reporting and have been adjusted in finding no. 1 (ref. 199), we made no audit adjustments here.

.0000

36. [Ref. 8501] The reported number of Class Minutes, Weekly (CMW) for 20 Vocational course sections (7 in the October survey and 13 in the February survey) was overstated. The reported CMW was 445, 450, or 565 (for a single period) or 965 (for two periods), but the bell schedule supported only 400 CMW for each period. This reporting error resulted in the FTE for 183 students being overreported in program no. 300 (Vocational 6-12). We made the following audit adjustments:

103 Basic 9-12	4.3914	
300 Vocational 6-12	(4.3914)	.0000

37. [Ref. 8502] The reported course schedules for 12 students in on-the-job-training (OJT) in the October and February surveys were funded using an incorrect priority. The students' off-site, on-the-job-training (OJT) courses were funded prior to the students' on-campus instruction. We made the following audit adjustments:

103 Basic 9-12	.4702	
300 Vocational 6-12	(.4702)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Booker High School (#0085) (Continued)

38. [Ref. 8503] Six students in on-the-job-training (OJT) in the October and February surveys were incorrectly reported for OJT work time. One of the students was not employed during the survey week concerned, the timecards for four of the students were missing and could not be located, and one student was reported for five work hours or .0998 FTE, but worked only 3.50 hours or .0700 FTE during survey week. (All six of these students are also cited in finding no. 37 (ref. 8502).) We made the following audit adjustment:

300 Vocational 6-12	(.6622)	(.6622)
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39. [Ref. 8504] One Exceptional student in the October survey had withdrawn from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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40. [Ref. 8505] The file documentation for four Exceptional students in the Gifted program in the October and February surveys either did not contain a valid *Educational Plan (EP)* for the survey concerned or indicated that the student was not to be served in Gifted education. We made the following audit adjustments:

103 Basic 9-12	2.5000	
113 Grades 9-12 with ESE Services	(<u>2.5000</u>)	.0000

41. [Ref. 8506] The files for two Exceptional students in on-the-job-training (OJT) in the October survey did not contain employment information or supporting time-cards. We also noted that the reported course schedules for the students were funded using an incorrect priority. The students' off-site OJT courses were funded prior to the students' on-campus instruction. Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Booker High School (#0085) (Continued)

We further noted that the reported number of Class Minutes, Weekly (CMW) for the second period course for one of the students was overstated. The reported CMW was 445, but the bell schedule supported only 400 CMW. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.1996)	(.1996)
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42. [Ref. 8507] One student in the October survey was reported incorrectly in program no. 255 (ESE Support Level 5) for the Hospital and Homebound program. The student had been served in that program during the previous school year; however, the student received on-campus instruction during the October survey and did not re-enter the Hospital and Homebound program until after that survey. We also noted that the student's file did not contain a *Matrix of Services* form or a physician's statement justifying homebound instruction. We made the following audit adjustments:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

43. [Ref. 8508] One Exceptional student in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Booker High School (#0085) (Continued)

44. [Ref. 8510] The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain an LEP Student Plan for the 2002-2003 school year. We also noted the letter notifying the student's parents of their child's placement in the English for Speakers of Other Languages (ESOL) program was dated October 10, 2003, approximately four months after the 2002-2003 school year. We made the following audit adjustments:

103 Basic 9-12	.6334	
130 ESOL	(.6334)	.0000

45. [Ref. 8511] One Limited English Proficient (LEP) student in the October and February surveys was beyond the six-year period allowed for FEFP funding in the English for Speakers of Other Languages (ESOL) program. We also noted that the student's LEP Student Plan was not clearly dated and we could not otherwise determine if it had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the October survey). Additionally, two courses in the student's reported schedule for October were ineligible for ESOL reporting and are cited in finding no. 1 (ref. 199). We made the following audit adjustments:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

46. [Ref. 8512] The Limited English Proficient (LEP) Student Plan for one LEP student in the October survey was not dated appropriately and we could not otherwise determine if it had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the October survey). We also noted that the English proficiency of the student, who was beyond the initial three-year base period for ESOL placement, was not reassessed on a timely basis.

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsBooker High School (#0085) (Continued)

The student's reassessment was conducted on October 31, 2002, approximately three weeks after the October survey. It should have taken place before August 2002, when the student was placed in ESOL for a fourth year of service. We further noted that the student was in attendance and membership during the February survey, but was not included with that survey's results due to an isolated data entry error. Since the student was dismissed from ESOL on January 7, 2003, he should have been reported in Basic education in the February survey. We made the following audit adjustments:

103 Basic 9-12	.6334	
130 ESOL	(.1334)	.5000

47. [Ref. 8513] The English proficiency of three students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was not reassessed on a timely basis (i.e., prior to the October survey). All of the students were beyond the initial three-year base period for ESOL placement. We also noted that the results of the English proficiency reassessments for two of the students indicated that they were not eligible for continued placement in ESOL. Additionally, one course in the reported schedules for two of these students was ineligible for ESOL reporting. These ineligible courses are cited in finding no. 1 (ref. 199). We made the following audit adjustments:

103 Basic 9-12	1.2006	
130 ESOL	(1.2006)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsBooker High School (#0085) (Continued)

48. [Ref. 8514/15] The files for six students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain documentation justifying the continued ESOL placement of the students beyond the initial three-year base period. We also noted that the LEP Student Plans for three of the students were not dated appropriately and we could not otherwise determine if they had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the October survey). Additionally, some of the courses in the reported schedules for three of the students were ineligible for ESOL reporting. These ineligible courses are cited in finding no. 1 (ref. 199). We made the following audit adjustments:

<u>Ref. 8514</u>			
103 Basic 9-12	1.6670		
130 ESOL	<u>(1.6670)</u>		.0000
<u>Ref. 8515</u>			
103 Basic 9-12	1.0336		
130 ESOL	<u>(1.0336)</u>		.0000

49. [Ref. 8516] The LEP Student Plans for five students in the October and February surveys were not dated appropriately and we could not otherwise determine if they had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the October survey). We made the following audit adjustments:

103 Basic 9-12	3.7006		
130 ESOL	<u>(3.7006)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Booker High School (#0085) (Continued)

50. [Ref. 8517] One student in the February survey was reported incorrectly at both this school and ESE Special Programs (#0292). The student was transferred from Booker High School on February 7, 2003, date certain for the February survey, to a residential Exceptional facility reported under ESE Special Programs. Accordingly, for the February survey, the student should have been reported only by the residential facility. (See finding no. 107 (ref. 29212) for citation and audit adjustments affecting ESE Special Programs (#0292).) We made the following audit adjustment:

103 Basic 9-12	(.3916)	(.3916)
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51. [Ref. 8570/71] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 8570</u>		
103 Basic 9-12	.9338	
130 ESOL	(.9338)	.0000
 <u>Ref. 8571</u>		
103 Basic 9-12	.6334	
130 ESOL	(.6334)	.0000
		<u>(1.2534)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2003

**Net Audit
Adjustment
(Unweighted FTE)**

Findings

Brentwood Elementary School (#0101)

52. [Ref. 10101] The Matrix of Services form for one Exceptional student was not correctly computed. The form included a special considerations point for which the student was not eligible. The point is allowed only for those students who have a Matrix score of 21 points and a Level 5 rating in four of five Domains. This student's Matrix form only had a Level 5 rating in two of five Domains. We made the following audit adjustments:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

53. [Ref. 10170] One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000
		<u>.0000</u>

Brookside Middle School (#0111)

54. [Ref. 11171] One teacher taught Science to a class that included one Limited English Proficient (LEP) student during the school term covered by the February survey; however, the teacher had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for the teacher's ESOL in-service training timeline. Since the LEP student concerned is cited in finding no. 56 (ref. 11102), we made no audit adjustments here.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Brookside Middle School (#0111) (Continued)

55. [Ref. 11101] One student in the October survey was reported incorrectly at both this school and Infinity Middle School (#53). The student was not enrolled in, and did not attend this school and should have been reported only at Infinity Middle School. (See finding no. 24 (ref. 5302).) We made the following audit adjustment:

300 Vocational 6-12	(.0750)	(.0750)
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56. [Ref. 11102] The *Limited English Proficient (LEP) Student Plans* for six LEP students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were not dated appropriately and we could not otherwise determine if they had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the survey concerned). We also noted that the file for one of these students did not contain evidence that the student's parents had been notified of the student's placement in ESOL. We made the following audit adjustments:

102 Basic 4-8	2.5586	
130 ESOL	(2.5586)	.0000

57. [Ref. 11103] One student in the English for Speakers of Other Languages (ESOL) program in the October survey was dismissed from ESOL on October 9, 2002, prior to date certain of the survey week; consequently, the student should not have been reported in ESOL. We made the following audit adjustments:

102 Basic 4-8	.2834	
130 ESOL	(.2834)	.0000

58. [Ref. 11104] The *Matrix of Services* form for one student in program no. 254 (ESE Support Level 4) in the October and February surveys was missing and could not be located. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Brookside Middle School (#0111)</u> (Continued)		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
59. [Ref. 11105] <u>The course schedules for two students in the October survey were not reported in their entirety. The schedule for one of the students was missing a fifth period ESOL course and the schedule for the other student was missing a second period Vocational course and Language Therapy pull-out course. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.0750	
130 ESOL	<u>.0333</u>	.1083
60. [Ref. 11170] <u>One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
102 Basic 4-8	.0750	
130 ESOL	<u>(.0750)</u>	.0000
61. [Ref. 11172] <u>Our examination procedures related to teacher certification disclosed that a Basic education course was reported incorrectly in Vocational education. We made the following audit adjustments:</u>		
102 Basic 4-8	2.8500	
300 Vocational 6-12	<u>(2.8500)</u>	.0000
		<u>.0333</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Fruitville Elementary School (#0131)

62. [Ref. 13101] One Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey was beyond the maximum six-year period allowed for FEFP funding of ESOL. We made the following audit adjustments:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

63. [Ref. 13102] The reported course schedule for one Basic student in the October survey was not funded due to an isolated data entry error. The student was in attendance during the eleven-day survey window and should have been reported with the survey's results. We made the following audit adjustment:

101 Basic K-3	.5000	.5000
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64. [Ref. 13170] The parents of the Gifted students who were taught by one out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	9.0000	
111 Grades K-3 with ESE Services	(9.0000)	.0000

65. [Ref. 13171/72] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for their in-service training timelines. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Fruitville Elementary School (#0131)</u> (Continued)		
<u>Ref. 13171</u>		
101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
<u>Ref. 13172</u>		
101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	<u>.0000</u>
		<u>.5000</u>
<u>Riverview High School (#0181)</u>		
66. [Ref. 18101] <u>We noted the following exceptions involving two students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys: (a) the file for one student did not contain any ESOL documentation and (b) the <i>Limited English Proficient (LEP) Student Plan</i> for one student was not dated appropriately and we could not otherwise determine if it had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the October survey). We made the following audit adjustments:</u>		
103 Basic 9-12	1.1676	
130 ESOL	<u>(1.1676)</u>	.0000
67. [Ref. 18102] <u>The files of four students who were reported in the Gifted program during the October and February surveys did not contain <i>Educational Plans</i> (EPs) that were valid for those surveys. We made the following audit adjustments:</u>		
103 Basic 9-12	3.9170	
113 Grades 9-12 with ESE Services	<u>(3.9170)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Riverview High School (#0181) (Continued)

68. [Ref. 18103] One Exceptional student in the February survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

69. [Ref. 18104] Two students were reported incorrectly in program no. 255 (ESE Support Level 5) (one in the October survey and one in the February survey). The students received both instruction under the Hospital and Homebound program and instruction under Basic on-campus education. The students should have been reported in program no. 255 (ESE Support Level 5) for only their homebound instruction and in program no. 103 (Basic 9-12) for their on-campus instruction. We made the following audit adjustments:

103 Basic 9-12	.8340	
255 ESE Support Level 5	(.8340)	.0000

70. [Ref. 18105] One Exceptional student in the February survey was not in attendance at school during the survey period and should not have been reported with the survey's results. We also noted that the timecard needed to support the student's on-the-job-training (OJT) work time during the February survey week was missing and could not be located. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Riverview High School (#0181) (Continued)

71. [Ref. 18106] We noted the following exceptions involving five Exceptional students in the February survey: (a) none of the students were reported in the program indicated on the front page of their *Matrix of Services* forms; (b) the individual services to be provided to three of the students were not marked on their *Matrix* forms; and (c) the files for two of the students did not contain documentation of parent participation in the *Individual Educational Plan* (IEP) development process. We made the following audit adjustments:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	.7500	
254 ESE Support Level 4	(1.2500)	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

72. [Ref. 18107] We noted the following exceptions involving the timecards for 22 students in on-the-job-training (OJT) in the October and February surveys: (a) various timecards for 21 students were missing and could not be located; (b) one of the available timecards for one of 21 students documented 8 hours of OJT work during the survey week, but the student was reported for 12.5 hours; and (c) the timecard for the remaining student documented only a monthly total of hours worked and did not list the time the student worked during the survey week. We made the following audit adjustments:

254 ESE Support Level 4	(.2500)	
300 Vocational 6-12	<u>(5.5067)</u>	(5.7567)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
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Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Riverview High School (#0181) (Continued)

73. [Ref. 18108] The teachers' attendance records for five students in the October and February surveys were missing and could not be located. We also noted that the timecard for one of the students in the October survey, who was reported for 12.5 hours of on-the-job-training (OJT), supported only 4.5 hours, and the timecards for one student were missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	(1.0832)	
300 Vocational 6-12	<u>(.8268)</u>	(1.9100)

74. [Ref. 18109] Two students in the February survey withdrew from school on the first day of survey week and there was no documentation to support their attendance at school at any point during or after that day. We also noted that the files for both of these students did not contain timecards to support their reported work time in on-the-job-training (OJT). We made the following audit adjustments:

103 Basic 9-12	(.4165)	
300 Vocational 6-12	<u>(.6669)</u>	(1.0834)

75. [Ref. 18110] The course schedule for one student in the October and February surveys was incorrectly reported due to isolated data entry errors. We made the following audit adjustments:

103 Basic 9-12	.1666	
300 Vocational 6-12	<u>(.1666)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Riverview High School (#0181) (Continued)

76. [Ref. 18170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. One teacher held certification in Biology, but taught courses that required certification in Earth Science or Data Processing/Computer Science. The second teacher held certification as an Occupational Specialist with the Teacher/Coordinator of Cooperative Education endorsement, but taught courses that required certification in Business Education or at least a Bachelor's degree with the Teacher/Coordinator of Work Experience endorsement. Additionally, except for the second teacher's out-of-field assignment in Business Education, the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 18170</u>		
103 Basic 9-12	.6672	
113 Grades 9-12 with ESE Services	(.1668)	
130 ESOL	(.3336)	
300 Vocational 6-12	(.1668)	.0000
 <u>Ref. 18171</u>		
103 Basic 9-12	57.3437	
113 Grades 9-12 with ESE Services	(1.5836)	
300 Vocational 6-12	(55.7601)	.0000

77. [Ref. 18172/73] Two teachers taught Basic subject areas to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for their ESOL in-service training timelines. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Riverview High School (#0181)</u> (Continued)		
Ref. 18172		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Ref. 18173		
103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000
		<u>(9.2501)</u>

Tuttle Elementary School (#0201)

78. [Ref. 20101] The course schedule for one Limited English Proficient (LEP) student in the October survey was reported incorrectly. The student was reported in Basic education, but should have been reported in the English for Speakers of Other Languages (ESOL) program. We made the following audit adjustments:

101 Basic K-3	(.5000)	
130 ESOL	.5000	.0000

79. [Ref. 20102] The file for one Exceptional pre-kindergarten student in the October survey did not contain a valid Individual Educational Plan (IEP) for that survey. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.5000)	(.5000)
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80. [Ref. 20170] One teacher who taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for the teacher's ESOL in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Tuttle Elementary School (#0201)</u> (Continued)	
101 Basic K-3	10.0000
130 ESOL	<u>(10.0000)</u>
	.0000

81. [Ref. 20171] The parents of six Limited English Proficient (LEP) students were not notified of the out-of-field status of their children’s teacher. We made the following audit adjustments:

102 Basic 4-8	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000
		<u>(.5000)</u>

Venice Elementary School (#0211)

82. [Ref. 21101] The *Limited English Proficient (LEP) Student Plan* for one student in the English for Speakers of Other Languages (ESOL) program during the October survey was dated October 29, 2002, approximately three weeks after that survey. We made the following audit adjustments:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000

83. [Ref. 21102] We noted the following exceptions involving two students (one in the October survey and one in the February survey): (a) one student in the October survey withdrew from school on the first day of survey week and there was no documentation to support the student's attendance in school at any point during or after that day and (b) one student in the February survey was not reported for FTE funding but should have been because the student was in attendance and enrolled in school on the last day of survey week. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Venice Elementary School (#0211) (Continued)</u>	
111 Grades K-3 with ESE Services	(.5000)
254 ESE Support Level 4	<u>.5000</u>
	.0000
84. [Ref. 21103] <u>The Educational Plan (EP) for one Gifted student in the October and February surveys was not dated and we could not otherwise determine if it was valid for the October survey. We made the following audit adjustments:</u>	
102 Basic 4-8	1.0000
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>
	.0000
85. [Ref. 21104] <u>Three Exceptional students in the October and February surveys were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	2.0000
254 ESE Support Level 4	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
255 ESE Support Level 5	<u>(2.0000)</u>
	.0000
86. [Ref. 21105] <u>One Exceptional student was reported incorrectly in program no. 101 (Basic K-3) in the October survey. We made the following audit adjustments:</u>	
101 Basic K-3	<u>(.5000)</u>
111 Grades K-3 with ESE Services	<u>.5000</u>
	.0000
87. [Ref. 21106] <u>One Exceptional student's course schedule was underreported due to an isolated data processing error. The student was reported as part-time, but should have been reported as full-time. We made the following audit adjustment:</u>	
254 ESE Support Level 4	<u>.9200</u>
	<u>.9200</u>
	<u>.9200</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Venice Senior High School (#0221)

88. [Ref. 22101] The Limited English Proficient (LEP) Student Plans for seven Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October survey were dated November 6, 2003, indicating that they were not reviewed and updated for the 2002-2003 school year until after the October survey. We also noted that the course schedules for two of these students were reported using an incorrect priority; consequently, a Basic education course was funded prior to an ESOL course. We made the following audit adjustments:

103 Basic 9-12	2.7834	
130 ESOL	<u>(2.7834)</u>	.0000

89. [Ref. 22102] Three Exceptional students in the October and February surveys were reported incorrectly in program no. 255 (ESE Support Level 5) for the Hospital and Homebound program. The students were not enrolled in the Hospital and Homebound program during the 2002-2003 school year. We also noted the following exceptions for one of these students who was in on-the-job-training (OJT) in the February survey: (a) the student's timecard was missing and could not be located and (b) the student's off-site OJT instruction was incorrectly reported for funding prior to the students' on-campus instruction. We made the following audit adjustments:

103 Basic 9-12	2.6838	
255 ESE Support Level 5	<u>(3.0000)</u>	
300 Vocational 6-12	.2415	(.0747)

90. [Ref. 22103] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Venice Senior High School (#0221) (Continued)

91. [Ref. 22104] The course schedules for 43 students in on-the-job-training (OJT) in the October and February surveys were funded using an incorrect priority. The students' off-site OJT work time was funded before the students' on-campus instruction. We also noted that the timecards for 18 of these students were missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	5.3561	
300 Vocational 6-12	<u>(7.1187)</u>	(1.7626)

92. [Ref. 22105] We noted the following exceptions involving nine Exceptional students who were reported in the Gifted program in the October and February surveys: (a) the files for seven of the students did not contain an *Educational Plan* (EP) that was valid for the surveys and (b) two of the students were not enrolled in the Gifted program and should have been reported in Basic education. We made the following audit adjustments:

103 Basic 9-12	8.1751	
113 Grades 9-12 with ESE Services	<u>(8.1751)</u>	.0000

93. [Ref. 22107] Two students in the October survey were absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustments:

103 Basic 9-12	(.6502)	
300 Vocational 6-12	<u>(.2751)</u>	(.9253)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Venice Senior High School (#0221) (Continued)

94. [Ref. 22109] The reported course schedules for four Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were funded using an incorrect priority. A Basic education course was funded prior to an ESOL course or Vocational course. We made the following audit adjustments:

103 Basic 9-12	(.2672)	
130 ESOL	.2004	
300 Vocational 6-12	<u>.0668</u>	.0000

95. [Ref. 22110] Due to isolated data entry errors, one part-time student in the October survey was reported as a full-time student. We made the following audit adjustment:

103 Basic 9-12	(.0747)	(.0747)
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96. [Ref. 22170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Spanish, but taught a course that required certification in German. We made the following audit adjustments:

103 Basic 9-12	.1417	
113 Grades 9-12 with ESE Services	(.1417)	.0000

97. [Ref. 22171] One teacher taught Mathematics to classes that included two Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for the teacher's ESOL in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
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Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Venice Senior High School (#0221) (Continued)

103 Basic 9-12	.2834	
130 ESOL	(.2834)	.0000
		<u>(2.8373)</u>

ESE Special Programs (#0292)

98. [Ref. 29214] ESE Special Programs is a District-wide cost center that was used to report the following students for FEFP funding: (a) Exceptional students who were served in the Hospital and Homebound program or contracted instructional programs, and (b) students who were provided contracted residential, treatment, and educational services by Sarasota Memorial Hospital.

Students who were placed in the Hospital were served in the Hospital's Crisis Stabilization Units at Coastal Behavioral Healthcare Center or Bayside Center; or in the Hospital's Compass Program at Coastal Behavioral Healthcare Center. The Crisis Stabilization Units are residential facilities which provide short-term crisis care and generally serve students who have been placed in those facilities under the Baker Act. The Compass Program provides long-term residential care and generally serves students who have been placed in that program by their parents or law enforcement authorities.

The District reported all of the students served by the Hospital in Exceptional education using the Hospital and Homebound classification. State Board of Education Rule 6A-6.03020, Florida Administrative Code, specifies that "Students shall be counted for the homebound or hospitalized cost factor when instruction is by any of the following methods: individual instruction on a one-to-one basis, group-instruction when all students in the group are members of the same family, and instruction provided through telecommunications."

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
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**Net Audit
Adjustment
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Findings

ESE Special Programs (#0292) (Continued)

The Rule further requires that a licensed physician certify "that the student is expected to be absent from school due to a physical or mental condition for at least fifteen (15) consecutive school days, or due to a chronic condition, for at least fifteen (15) school days which need not run consecutively, and will be able to participate in and benefit from an instructional program."

However, we noted that students were served in group educational settings and, in the case of the Crisis Stabilization Units, were not served for 15 or more days. Accordingly, the students did not meet the eligibility criteria for the Hospital and Homebound program. We also noted that the students were served in substance abuse or other treatment programs which should have been classified and reported as Dropout Prevention. Our findings and audit adjustments related to the above circumstances may be found at finding nos. 106 (ref. 29211) for Bayside, 107 (ref. 29212) for Coastal, and 108 (ref. 29213) for Compass.

.0000

99. [Ref. 29275] One teacher who taught pre-kindergarten and Exceptional education students during the school terms covered by the October and February surveys did not hold a Florida teaching certificate. Since all of the teacher's students have been adjusted in finding no. 106 (ref. 29211), we made no audit adjustments here.

.0000

100. [Ref. 29201/02] We noted the following exceptions involving 18 students in the October and February surveys:

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
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Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

ESE Special Programs (#0292) (Continued)

- a. Four students were reported incorrectly in program no. 255 (ESE Support Level 5) due to the inclusion of 13 special consideration points on their *Matrix of Services* forms for which they were not eligible. The students were in a group instructional setting at Sarasota Memorial Hospital and were not eligible for special consideration points awarded for individual instructional settings. Consequently, the students should have reported in program no. 111 (Grades K-3 with ESE Services).
- b. The *Individual Educational Plan* (IEP) for one student in the February survey had expired prior to that survey.
- c. The *Matrix of Services* form for one student in the February survey authorized program no. 255 (ESE Support Level 5) for the amount of time served in the Hospital and Homebound program; however, the student's entire schedule was reported in program no. 254 (ESE Support Level 4), in accordance with the student's school-prepared *Matrix* form.
- d. Four students in the October or February surveys were not served in the Hospital and Homebound program until after the survey concerned.
- e. Eight students in the October and February surveys were reported for either more or less instructional time than was provided to them.

We made the following audit adjustments:

<u>Ref. 29201</u>		
111 Grades K-3 with ESE Services	.1400	
254 ESE Support Level 4	(.3000)	
255 ESE Support Level 5	<u>(1.0383)</u>	(1.1983)
<u>Ref. 29202</u>		
111 Grades K-3 with ESE Services	.1000	
255 ESE Support Level 5	<u>(.2400)</u>	(.1400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

ESE Special Programs (#0292) (Continued)

101. [Ref. 29203] The Individual Educational Plans (IEPs) for three students in the October and February surveys, documented only one professional signature. Accordingly, we were unable to verify that each IEP was written as part of an IEP meeting which included a minimum of two qualified professionals. We made the following audit adjustments:

102 Basic 4-8	.5000	
103 Basic 9-12	2.0000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(1.0000)	.0000

102. [Ref. 29204] One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000

103. [Ref. 29205] One Exceptional student in the October and February surveys was reported for one course of 750 Class Minutes, Weekly (CMW) that was provided at the student's home through the internet. District personnel were unable to locate any attendance or other documentation to substantiate the student's participation in the course during the survey periods. Consequently, the student's eligibility to be reported for FEFP funding was not adequately supported. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
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Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

ESE Special Programs (#0292) (Continued)

104. [Ref. 29206/07/08] The reported instructional time for pre-kindergarten students in the October and February surveys at three contracted pre-kindergarten facilities (i.e., the Child Development Center, Selby Day School, and Children First Center) was not supported by the facilities' bell schedules. The students were reported for 1,200 Class Minutes, Weekly (CMW), but the bell schedules supported only 575; 1,025; and 900 minutes, respectively. We made the following audit adjustments:

<u>Ref. 29206</u>		
111 Grades K-3 with ESE Services	(12.2388)	
254 ESE Support Level 4	<u>(1.5624)</u>	(13.8012)
<u>Ref. 29207</u>		
111 Grades K-3 with ESE Services	(1.2393)	
254 ESE Support Level 4	<u>(.2187)</u>	(1.4580)
<u>Ref. 29208</u>		
111 Grades K-3 with ESE Services	<u>(1.6250)</u>	(1.6250)

Management's Response – See page 75.

Auditor's Resolution – See page 75. Our finding stands as originally presented.

105. [Ref. 29209/10] The reported instructional time for various students in the October and February surveys at the Coastal Behavioral Healthcare Center's Compass Program and Crisis Stabilization Unit (see finding no. 98 (ref. 29214)) was not supported by their respective instructional schedules. Eighteen students in the Compass Program were reported for 1,500 Class Minutes, Weekly (CMW), but the instructional schedule supported only 1,275 minutes.

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

ESE Special Programs (#0292) (Continued)

Fifteen students in the Crisis Stabilization Unit were reported for either 1,500 or 1,200 CMW (depending on their grade level) and one student was reported for part-time instruction at both the Crisis Stabilization Unit and Booker High School; however, the instructional schedule supported only 900 minutes and the student reported for part-time instruction should have been reported only at the Crisis Stabilization Unit. (See finding no. 50 (ref. 8517) for Booker High School.) We made the following audit adjustments:

<u>Ref. 29209</u>		
255 ESE Support Level 5	(1.8750)	(1.8750)
<u>Ref. 29210</u>		
254 ESE Support Level 4	(2.8584)	(2.8584)

Management’s Response – See page 75.

Auditor’s Resolution – See page 75. *Our finding stands as originally presented.*

106. [Ref. 29211] We noted the following exceptions involving the 11 students who were in the Crisis Stabilization Unit at Bayside Center during the October and February surveys (see also finding no. 98 (ref. 29214)):

- a. Six students were classified incorrectly in the Hospital and Homebound program and were reported incorrectly in program no. 254 (ESE Support Level 4). The students were served in a group setting and did not have physician’s statements authorizing their placement in the Hospital and Homebound program. We also noted that two of these six students were not served at the Center during the survey concerned and should not have been reported with the survey’s results.

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

ESE Special Programs (#0292) (Continued)

- b. Five students were classified incorrectly in the Hospital and Homebound program. The students were served in a group setting and did not have physician’s statements authorizing their placement in the Hospital and Homebound program. The students were eligible to be reported for FEFP funding; however, they were not reported and we were unable to determine the cause of this reporting exception.

We made the following audit adjustments:

102 Basic 4-8	1.5000	
103 Basic 9-12	3.0000	
254 ESE Support Level 4	<u>(3.5000)</u>	1.0000

107. [Ref. 29212] We noted the following exceptions involving the 21 students who were in the Crisis Stabilization Unit at the Coastal Behavioral Healthcare Center during the October and February surveys (see also finding no. 98 (ref. 29214)):

- a. Sixteen students were classified incorrectly in the Hospital and Homebound program and were reported incorrectly in program no. 254 (ESE Support Level 4). The students were served in a group setting and did not have physician’s statements authorizing their placement in the Hospital and Homebound program. We also noted that: (1) four of these six students were not served at the Center during the survey concerned and should not have been reported with the survey’s results; and (2) one of the six students was also reported at Booker High School in error (see finding no. 50 (Ref. 8517)).

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

ESE Special Programs (#0292) (Continued)

- b. Five students were classified incorrectly in the Hospital and Homebound program. The students were served in a group setting and did not have physician’s statements authorizing their placement in the Hospital and Homebound program. The students were eligible to be reported for FEFP funding; however, they were not reported and we were unable to determine the cause of this reporting exception. We also noted that one of these five students was also reported at Oak Park in error (see finding no. 116, (Ref. 29305)).

We made the following audit adjustments:

101 Basic K-3	1.1250	
102 Basic 4-8	.9000	
103 Basic 9-12	3.6000	
254 ESE Support Level 4	<u>(5.2500)</u>	.3750

- 108. [Ref. 29213] The 18 students who were in the Compass Program during the October and February surveys (see finding no. 98 (ref. 29214)) were classified incorrectly in the Hospital and Homebound program and were reported incorrectly in program no. 255 (ESE Support Level 5). The students were served in a group setting and did not have physicians’ statements authorizing their placement in the Hospital and Homebound program. We made the following audit adjustments:

103 Basic 9-12	10.6250	
255 ESE Support Level 5	<u>(10.6250)</u>	.0000

Management’s Response – See page 76.

Auditor’s Resolution – See page 76. *Except for a correction regarding physicians’ statements, our finding stands as originally presented.*

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings**ESE Special Programs (#0292)** (Continued)

109. [Ref. 29215] One Exceptional student in the February survey was classified incorrectly in the Hospital and Homebound program and was reported incorrectly in program no. 254 (ESE Support Level 4) for part-time instruction at the Thinking Center, a contracted facility. The student was served in a group setting and did not have a physician's statement authorizing his placement in the Hospital and Homebound program. We also noted that the student was reported for 750 Class Minutes, Weekly (CMW), but should have been reported for only 240 minutes. The balance of the student's schedule, totaling 1,260 CMW, was provided at the Laurel Nokomis School (#1211) (see finding no. 124 (Ref. 121102)). We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.0800	
254 ESE Support Level 4	(<u>.2500</u>)	(.1700)

110. [Ref. 29270/71/73/74/76] Five teachers who taught during the school terms covered by the October and February surveys did not hold Florida teaching certificates. We made the following audit adjustments:

<u>Ref. 29270</u>		
111 Grades K-3 with ESE Services	(<u>2.0000</u>)	(2.0000)

<u>Ref. 29271</u>		
101 Basic K-3	.5000	
102 Basic 4-8	4.0000	
103 Basic 9-12	2.0000	
111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	(2.0000)	
113 Grades 9-12 with ESE Services	(2.0000)	
254 ESE Support Level 4	(<u>2.0000</u>)	.0000

<u>Ref. 29273</u>		
111 Grades K-3 with ESE Services	(<u>4.8750</u>)	(4.8750)

Audit adjustments continue on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
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<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)	
<u>ESE Special Programs (#0292)</u> (Continued)		
<u>Ref. 29274</u>		
111 Grades K-3 with ESE Services	(7.2607)	
254 ESE Support Level 4	<u>(1.2813)</u>	(8.5420)
<u>Ref. 29276</u>		
101 Basic K-3	.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	(3.0000)

Management's Response – See page 76.

Auditor's Resolution – See page 76. Our finding stands as originally presented.

111. [Ref. 29272] We noted the following exceptions involving two teachers who taught the same Exceptional student during the school term covered by the February survey: (a) one teacher was not properly certified to teach Exceptional students and was not approved by the School Board to teach such students out-of-field, and (b) one teacher taught Mathematics to the student, but did not hold a Florida teaching certificate. We also noted that the parents of the student were not notified of the first teacher's out-of-field status regarding Exceptional students. The student involved is also cited in finding nos. 109 (ref. 29215) and 124 (ref. 121102). We made the following audit adjustments after considering the effect of those other findings:

102 Basic 4-8	.0800	
112 Grades 4-8 with ESE Services	<u>(.0800)</u>	.0000
		<u>(40.6679)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
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Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Oak Park School (#0293)

112. [Ref. 29301] Fourteen Exceptional students in the October and February surveys were not reported in accordance with their *Matrix of Services* forms. We also noted that the revisions made to the *Matrix* form for one of these students did not reflect the disabilities of the student. The form was revised to indicate that the student was to receive instruction in Braille; however, the student was not Visually Impaired.

We made the following audit adjustments:

111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	1.5000	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(4.5000)	
255 ESE Support Level 5	(1.0000)	.0000

Management's Response – See page 77.

Auditor's Resolution – See page 77. *Our finding stands as originally presented.*

113. [Ref. 29302] We noted the following exceptions involving two Exceptional students: (a) one student in the October survey was reported incorrectly in program no. 103 (Basic 9-12) and (b) the *Individual Educational Plan (IEP)* for one student in the February survey was not signed by the IEP Committee members and, therefore, was not valid. We made the following audit adjustments:

103 Basic 9-12	(.0834)	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.4166)	.0000

114. [Ref. 29303] A *Matrix of Services* form could not be located for one student who was reported in program no. 254 (ESE Support Level 4) in the February survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
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<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Oak Park School (#0293)</u> (Continued)		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
115. [Ref. 29304] <u>One student in the October and February surveys was absent for those entire survey periods and should not have been reported with either of the surveys' results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(1.0000)	(1.0000)
116. [Ref. 29305] <u>One student in the February survey was reported incorrectly at both this school and a residential facility (see finding no. 107 (ref. 29212)). The student had withdrawn from this school on January 27, 2003, and should have been reported only at the residential facility. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.5000)	(.5000)
		(1.5000)
<u>Venice Area Middle School (#0451)</u>		
117. [Ref. 45101] <u>The Limited English Proficient (LEP) Student Plans for three students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were not dated appropriately and we could not otherwise determine if they had been reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to the October survey). We also noted that certain courses in the students' October and February schedules were reported incorrectly in ESOL (see finding no. 1 (ref. 199).) We made the following audit adjustments:</u>		
102 Basic 4-8	2.1506	
130 ESOL	(2.1506)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
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**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsVenice Area Middle School (#0451) (Continued)

118. [Ref. 45102] One Exceptional student was incorrectly reported in program no. 254 (ESE Support Level 4) in the February survey. The student's file contained a valid Individual Educational Plan (IEP) and Matrix of Services form which documented the student's eligibility for program no. 112 (Grades 4-8 with ESE Services). On October 31, 2002, a staffing eligibility form was written that documented the student's eligibility for the Gifted program; however, a new IEP and Matrix form reflecting the addition of the Gifted program was not written until April 17, 2003, approximately two months after the February survey. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

119. [Ref. 45170] One teacher taught Primary Language Arts to classes that included three Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.1100	
130 ESOL	(.1100)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Glenallen Elementary School (#0461)

120. [Ref. 46101] The Language Therapy provided to one pre-kindergarten student during the October survey should have been, but was not, reported for FEFP funding. The student's Individual Educational Plan (IEP) and Language Therapy log documented that the student received services for 45 minutes per week. We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>.0150</u>	.0150
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121. [Ref. 46170/71/72/73] Four teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We further noted that two of the four teachers had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for their ESOL in-service training timelines. We made the following audit adjustments:

<u>Ref. 46170</u>		
101 Basic K-3	1.8000	
130 ESOL	<u>(1.8000)</u>	.0000
 <u>Ref. 46171</u>		
101 Basic K-3	4.2500	
130 ESOL	<u>(4.2500)</u>	.0000
 <u>Ref. 46172</u>		
102 Basic 4-8	.4250	
130 ESOL	<u>(.4250)</u>	.0000
 <u>Ref. 46173</u>		
101 Basic K-3	.4500	
130 ESOL	<u>(.4500)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
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Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Glenallen Elementary School (#0461) (Continued)

122. [Ref. 46174] The parents of three Limited English Proficient (LEP) students were not notified of the out-of-field status of their children's teacher regarding LEP students and Primary Language Arts for the school terms covered by the October and February surveys. We also noted that the teacher had not earned the required number of in-service training points in ESOL strategies, as appropriate for the teacher's ESOL in-service training timeline. We made the following audit adjustments:

101 Basic K-3	2.5500	
130 ESOL	<u>(2.5500)</u>	<u>.0000</u>
		<u>.0150</u>

Laurel Nokomis School (#1211)

123. [Ref. 121101] The file for one Gifted student in the February survey did not contain an *Educational Plan* (EP) that was valid for that survey. The EP that was in the file had expired prior to the survey period. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	<u>.0000</u>

124. [Ref. 121102] One Exceptional student in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We also noted that the student was reported in the October survey for more instructional time at a second school site than was scheduled for that school, resulting in the student being underfunded at Laurel Nokomis. (See finding no. 109 (ref. 29215).) We made the following audit adjustments here:

112 Grades 4-8 with ESE Services	.9200	
254 ESE Support Level 4	<u>(.7500)</u>	<u>.1700</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Laurel Nokomis School (#1211) (Continued)

125. [Ref. 121103] The file for one student in program no. 112 (Grades 4-8 with ESE Services) in the October and February surveys did not contain a valid Individual Educational Plan (IEP). We also noted that the student did not receive Exceptional education services during those surveys. We made the following audit adjustments:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

126. [Ref. 121170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Horticulture, but taught a course that required certification in Agriculture. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.4404	
112 Grades 4-8 with ESE Services	(.4404)	.0000

127. [Ref. 121171/73] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 121171</u>		
102 Basic 4-8	.5340	
130 ESOL	(.5340)	.0000

Audit adjustments continue on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Laurel Nokomis School (#1211)</u> (Continued)	
<u>Ref. 121173</u>	
101 Basic K-3	.4008
130 ESOL	(.4008)
	.0000
128. [Ref. 121172] <u>The parents of two Limited English Proficient (LEP) students were not notified of the out-of-field status of their children's teacher regarding LEP students and Primary Language Arts for the school term covered by the February survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.0668
130 ESOL	(.0668)
	.0000
129. [Ref. 121174] <u>One teacher taught Primary Language Arts to classes that included three Limited English Proficient (LEP) students during the school terms covered by the October and February surveys, but had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for the teacher's ESOL in-service training timeline. We made the following audit adjustments:</u>	
101 Basic K-3	.6334
130 ESOL	(.6334)
	.0000
	<u>.1700</u>
<u>Toledo Blade Elementary School (#1231)</u>	
130. [Ref. 123101] <u>The file for one Exceptional student did not contain a valid Individual Educational Plan (IEP) for the October survey; consequently, the student's Exceptional program reporting was not adequately supported. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	(.5000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Toledo Blade Elementary School (#1231) (Continued)

131. [Ref. 123170] The parents of one Limited English Proficient (LEP) student were not notified of the out-of-field status of their child’s teacher regarding LEP students and Primary Language Arts during the school term covered by the October survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

132. [Ref. 123171] One teacher taught Primary Language Arts to classes that included one Limited English Proficient (LEP) student during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. (The teacher was awarded the English for Speakers of Other Languages (ESOL) endorsement on November 20, 2002, approximately one month after the October survey.) We also noted that the parents of the LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments for October:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

North Port High School (#1251)

133. [Ref. 125172] One teacher taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We further noted that the teacher had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies, as appropriate for the teacher's ESOL in-service training timeline. Prior to the conclusion of our examination, the LEP students initially reported in the teacher's classes were amended to eliminate reporting in program no. 130 (ESOL) funding. Accordingly, while the teacher was out-of-compliance as noted above, we made no audit adjustments.

.0000

134. [Ref. 125101] The course schedules for five students in on-the-job-training (OJT) in the October and February surveys were funded using an incorrect priority. The students' off-site work time was funded prior to the students' on-campus instruction. We also noted the timecards for one of the five students was not signed by the student, the student's employer, or the student's teacher. We made the following audit adjustments:

103 Basic 9-12	.3521	
300 Vocational 6-12	(.3849)	(.0328)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

North Port High School (#1251) (Continued)

135. [Ref. 125102] The Limited English Proficient (LEP) Student Plans for three LEP students in the October and February surveys were not appropriately dated and, with the exception of one *Plan's* validity for the February survey, we could not otherwise determine if they were reviewed and updated for the 2002-2003 school year on a timely basis (i.e., prior to survey). We also noted that the reported course schedules for the October and February surveys for one of the students were funded in an incorrect priority order and another student's reported course schedule for the February survey incorrectly listed the number of Class Minutes, Weekly (CMW) and period numbers for some courses. We made the following audit adjustments:

103 Basic 9-12	1.5584	
130 ESOL	(1.5584)	.0000

136. [Ref. 125104] One Exceptional student in the October and February surveys was not reported in accordance with the student's *Matrix of Services* form. We also noted that the number of Class Minutes, Weekly (CMW) in one course in the student's reported course schedule for the February survey was underreported. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.9333)	.0667

137. [Ref. 125105] The file for one Exceptional student in the February survey did not contain a valid *Matrix of Services* form. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsNorth Port High School (#1251) (Continued)

138. [Ref. 125106] The files for five Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain an LEP Student Plan that was valid for those surveys. We also noted the following exceptions for these five students: (a) one student was Fluent English Speaking (FES) and the student's file did not contain evidence that the student's parents were notified of their child's placement in ESOL; and (b) the course schedules for four students were funded in an incorrect priority order and one of these was underfunded. We made the following audit adjustments:

102	Basic 4-8	2.9996	
103	Basic 9-12	.8666	
130	ESOL	<u>(3.8498)</u>	.0164

139. [Ref. 125107] The reported course schedules for five Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) in the October and February surveys were funded using an incorrect priority. In each schedule, Basic education courses were funded prior to an ESOL course. We also noted that the schedule for one of the students in the February survey was not funded for a full .5000 FTE due to a bell schedule error. We made the following audit adjustments:

102	Basic 4-8	(.2850)	
103	Basic 9-12	(.1004)	
130	ESOL	<u>.4018</u>	.0164

140. [Ref. 125170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys.

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

North Port High School (#1251) (Continued)

The teacher held certification in Industrial Arts Technology, but taught courses that required certification in Drafting, the Teacher/Coordinator of Cooperative Education endorsement, and the Teacher/Coordinator of Work Experience endorsement. (Both of the required endorsements were issued on July 16, 2003, after the 2002-2003 school year.) We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	18.3246	
113 Grades 9-12 with ESE Services	(4.5721)	
300 Vocational 6-12	<u>(13.7525)</u>	.0000

141. [Ref. 125171] One teacher, who held certification in Elementary Education, taught middle school and high school students Mathematics during the school terms covered by the October and February surveys. The teacher's out-of-field status was approved by the School Board only with regard to Middle School Mathematics. (The teacher was issued certification in Middle Grades Mathematics on June 3, 2003, after the surveys concerned.) We also noted that the parents of the middle and high school students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	4.8848	
113 Grades 9-12 with ESE Services	(3.4761)	
130 ESOL	<u>(1.4087)</u>	.0000

142. [Ref. 125173/74] Two out-of-field teachers had not earned the college credits required in the teachers' out-of-field subject areas (Middle Grade Mathematics and Exceptional education, respectively), as appropriate for the teachers' education timelines. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>North Port High School (#1251) (Continued)</u>		
<u>Ref. 125173</u>		
102 Basic 4-8	.5668	
112 Grades 4-8 with ESE Services	(.4251)	
130 ESOL	(.1417)	.0000
<u>Ref. 125174</u>		
102 Basic 4-8	5.3985	
112 Grades 4-8 with ESE Services	(5.2741)	
254 ESE Support Level 4	(.1244)	.0000
143. [Ref. 125175] <u>One teacher who taught during the school terms covered by the October and February surveys did not hold a Florida teaching certificate. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0838	
112 Grades 4-8 with ESE Services	(.8004)	
130 ESOL	(.2834)	.0000
		<u>.0667</u>
		<u>(55.9904)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Sarasota County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who are in membership and attendance during survey are reported for FTE funding and such reporting is made in accordance with documented instructional time and appropriate rank priority; (2) students are reported in the proper funding categories and have appropriate documentation to support that reporting; (3) the classification and FTE funding of students in the Hospital and Homebound program is based upon the eligibility criteria for that program and documented teacher-contact hours; (4) *Limited English Proficient (LEP) Student Plans* and other documentation supporting the placement of LEP students in the English for Speakers of Other Languages (ESOL) program are prepared on a timely basis and clearly dated; (5) *Individual Educational Plans (IEPs)*, *Matrix of Services* forms, and *Educational Plans (EPs)* are prepared on a timely basis and are reviewed and updated, as appropriate, to reflect actual services being provided to the student at his or her current school; (6) attendance records, including timecards for students in on-the-job-training (OJT), are properly completed, signed as appropriate, and retained in readily accessible files; (7) student course schedules are reported in accordance with the supporting bell schedule and include all courses in which the student was enrolled as of date certain of survey week; (8) only eligible courses are reported for funding in ESOL; (9) the appropriate teacher-of-record is reported for each course and each course is reported under the appropriate teacher’s social security number; (10) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field, and have completed, as appropriate for the circumstances involved, any in-service training or college education requirements; and (11) the parents of students taught by out-of-field teachers are notified of that fact prior to the teachers’ courses being reported for FEFP funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. Definitions

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2003

Regulatory Citations (Continued)Reporting (Continued)

Section 1011.62, F.S.Funds for Operation of Schools
 Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
 FTE General Instructions 2002-2003

Attendance

Section 1003.23, F.S.Attendance Records and Reports
 Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
 Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
 FTE General Instructions 2002-2003
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
 Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
 Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for Limited English Proficient Students
 Rule 6A-6.0902, F.A.C.Requirements for Identification, Assessment, and Programmatic Assessment
 of Limited English Proficient Students
 Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Programming for Limited English Proficient
 Students

Vocational On-the-Job Attendance

Rule 6A-1.044(6)(c), F.A.C.Pupil Attendance Records

Exceptional Education

Section 1003.57(5), F.S.Exceptional Students Instruction
 Section 1011.62, F.S.Funds for Operation of Schools
 Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
 Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional Students
 Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages
 Birth Through Five Years

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2003

Regulatory Citations (Continued)Exceptional Education (Continued)

- Rule 6A-6.0312, F.A.C. Course Modification for Exceptional Students
 Rule 6A-6.0331, F.A.C. Identification and Assignment of Exceptional Students to Special Programs
 Rule 6A-6.0334, F.A.C. Temporary Assignment of Transferring Exceptional Students
 Rule 6A-6.03411, F.A.C. Special Programs and Procedures for Exceptional Students

Vocational

- Section 1011.62(1)(k), F.S. Funds for Operation of Schools; Instructions in Exploratory Education
 Rule 6A-6.065, F.A.C. Instructional Components of Vocational Education

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms in Vocational Education Program
 FTE General Instructions 2002-2003

Teacher Certification

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
 Section 1011.62(1)(g), F.S. Education For Speakers of Other Languages
 Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
 Section 1012.55, F.S. Positions for Which Certificates Required
 Rule 6A-1.0502, F.A.C. Noncertificated Instructional Personnel
 Rule 6A-1.0503, F.A.C. Qualified Instructional Personnel
 Rule 6A-4.001, F.A.C. Instructional Personnel Certification
 Rule 6A-6.0521, F.A.C. Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Sarasota County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations, except with regard to finding nos. 104, 105, 108, 110, and 112, as discussed below. A copy of management's response may be found beginning on page 101 of this report. The additional documentation submitted with that response has not been reproduced in this report, but is available at the offices of the District.

Finding No. 104 (Ref. 29206/07/08)

(This finding cited the District for overreporting the amount of instructional time for pre-kindergarten students at three contracted facilities.)

Management's Response – Management contends that the students' instruction was provided according to the students' needs and was appropriately reported. According to management's response, instruction continued during lunch and recess. The documentation submitted with the response also discusses nap time instruction. Nap time, according to that documentation, included an unspecified amount of time to "transition from lunch."

Auditor's Resolution – We examined the documentation provided by management and our supporting work papers. We concluded that management's after-the-fact description of instruction provided during lunch, recess, and nap time (periods of time usually considered to be of a non-instructional nature) was inadequate to support the FTE reported for that instruction. Additionally, since only 9 of the 87 students cited in our finding were reported in a weighted Exceptional program (program no. 254 (ESE Support Level 4)), while 78 were reported in a Basic weighted program (program no. 111 (Grades K-3 with ESE Services)), it was not evident that these students shared a need requiring instruction during lunch, recess, and nap time. Also, since nap time instruction (excluding transition time from lunch) could be provided only to those students who did not nap, such instruction was not part of the students' regular instructional schedule. Our finding stands as originally presented.

Finding No. 105 (Ref. 29209)

(This finding cited the District for overreporting the amount of instructional time for 18 students who were enrolled in the Compass Program at Coastal Behavioral Healthcare Center.)

Management's Response – Management contends that instruction occurred for the full 1,500 weekly minutes reported and included counseling and social skills development. Management did not submit documentation with its response to support this contention.

Auditor's Resolution – Since management did not provide documentation supportive of its contention, our finding stands as originally presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Sarasota County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Finding No. 108 (Ref. 29213)

(This finding cited the District for incorrectly reporting 18 students, who were enrolled in the Coastal Behavioral Healthcare Center's Compass Program, in program no. 255 (ESE Support Level 5) for services in the Hospital and Homebound program.)

Management's Response – Management contends that the audit adjustments for the 18 cited students should have reclassified their FTE to program no. 254 (ESE Support Level 4) rather than to Basic education. Management also contends that appropriate physicians' statements were present in the students' files and provided copies of those statements in conjunction with its response.

Auditor's Resolution – As discussed in finding no. 98, the Compass Program was designed for students with substance abuse problems and such students should be reported in Dropout Prevention under Basic education, not in Hospital and Homebound under Exceptional education. However, our narrative in finding no. 108 was incorrect in stating that the cited students “did not have physician's statements authorizing their placement in the Hospital and Homebound program.” It should have stated that the physicians' statements for the five students in our sample had the following exceptions: four were not signed by the physician concerned and two of these four, plus one that was signed, did not list the student's medical diagnosis. (We noted that the corresponding physicians' statements provided with management's response were all signed; however, in other respects, they were substantially identical to the unsigned copies contained in our work paper files.) Except for the above correction regarding physicians' statements, our finding and its associated audit adjustments stand as originally presented.

Finding No. 110 (Ref. 29270/71/73/74/76)

(This finding cited the District with regard to five teachers who did not hold Florida Teaching certificates.)

Management's Response – Management contends that the teachers were appropriately hired as noncertificated staff pursuant to State Board of Education Rule 6A-1.0502. Management provided copies of one teacher's application and resume in conjunction with its response.

Auditor's Resolution – We were unable to determine from a simple reading of the teacher's application and resume whether the teacher's qualifications and “expertise” were sufficiently related to the teacher's assigned courses to justify her hiring as a noncertified teacher. The teacher's resume indicates that she has a Master's degree in Sports Psychology and an out-of-state certification for Physical Education. She was hired to provide academic instruction to Exceptional students. Our finding stands as originally presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Sarasota County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Finding No. 112 (Ref. 29301)

(This finding cited the District with regard to 14 Exceptional students who were not reported in accordance with their Matrix of Services forms.)

Management's Response – Management contests the audit adjustments for one of the cited students. Management contends that appropriate services were provided to the student and that the “matrix was incorrectly marked as the result of a clerical error.”

Auditor's Resolution – Since management has essentially concurred with the facts cited in our finding, that finding stands as originally presented.

Sarasota County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY

A summary discussion of the essential features of the Sarasota County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. Sarasota County District School Board

The Sarasota County District School Board was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Sarasota County. For the fiscal year ended June 30, 2003, the District operated 46 schools, reported 37,903.8341 unweighted full-time equivalent (FTE) students, and received approximately \$15 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Sarasota County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2002-2003 school year were conducted during and for the following weeks: survey one was performed for July 15-19, 2002; survey two was performed for October 7-11, 2002; survey three was performed for February 3-7, 2003; and survey four was performed for June 16-20, 2003.

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-3, F.A.C. Transportation
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Courses Reported in ESOL	1
1. Alta Vista Elementary School	2 through 5
2. Sarasota High School	6 through 22
3. Infinity Middle School	23 through 25
4. Booker Middle School	26 through 34
5. Booker High School	35 through 51
6. Brentwood Elementary School	52 and 53
7. Brookside Middle School	54 through 61
8. Fruitville Elementary School	62 through 65
9. Riverview High School	66 through 77
10. Tuttle Elementary School	78 through 81
11. Venice Elementary School	82 through 87
12. Venice Senior High School	88 through 97
13. ESE Special Programs	98 through 111
14. Oak Park School	112 through 116
15. Venice Area Middle School	117 through 119
16. Glenallen Elementary School	120 through 122
17. Laurel Nokomis School	123 through 129
18. Toledo Blade Elementary School	130 through 132
19. North Port High School	133 through 143



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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 SARASOTA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated March 16, 2004, that the Sarasota County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with FEFP requirements is, however, ultimately the responsibility of the Department of Education.

Our general and detailed examination procedures disclosed instances of material noncompliance with the District's reported student ridership data. The District's reported number of students transported was overstated by 430 students due to various data compilation errors, and 123 of the 713 students in our detailed student sample had exceptions involving their reported ridership category or eligibility for ridership. The impact of the reporting overstatement and sample student exceptions was a negative 507 students.

In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Sarasota County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003.

All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information 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 the Sarasota County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
June 30, 2004

SCHEDULE A

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	574	100.00%	35,575	100.00%
Sample ²	143	24.91%	713	2.00%
General Tests				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	(430)	NA
Detailed Tests				
Students w/ Exceptions	-	-	123	(17.25%)
Net Audit Adjustments	-	-	(77)	NA

NA - Not Applicable

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2003. The District reported 35,575 students in the following ridership categories: 1,217 in IDEA (K-12), Weighted; 98 in IDEA (K-12), Unweighted; 208 in IDEA (PK), Weighted; 118 in PK Other; 256 in Teenage Parents and Infants; 170 in Hazardous Walking; 33,258 in Two Miles or More; and 250 in Center to Center (Vocational and Dual Enrollment). The District also reported operating a total of 574 vehicles (573 buses and 1 passenger car). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Sarasota County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 97.

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students, reconciled the District's reported ridership totals for the fiscal year ended June 30, 2003, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 through 6. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 7 through 15.

General Tests

1. [Ref. 51] Our reconciliation of the District's reported transportation data for the July, October, and February surveys to the supporting records disclosed various discrepancies for which we made the following audit adjustments:

<u>July 2002 Survey</u> (12 Days-in-Term)	
Two Miles or More	17
<u>October 2002 Survey</u> (90 Days-in-Term)	
IDEA (K-12), Weighted	1
Hazardous Walking	34
Two Miles or More	(33)

Audit adjustments continue on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Audit
 Adjustment**

Findings

General Tests (Continued)

February 2003 Survey

18 Days-in-Term

Center to Center (Vocational)

2

90 Days-in-Term

Hazardous Walking

(1)

Two Miles or More

(6)

14

2. [Ref. 52] The District was unable to provide the attendance records for two of the three schools that were in session during the July survey; consequently, the attendance of 272 transported students* at those schools was not supported. We made the following audit adjustments:

**Forty-eight of these 272 students were in our student sample and are adjusted in finding no. 10 (ref. 57) under our Detailed Tests.*

July 2002 Survey (12 Days-in-Term)

IDEA (K-12), Weighted

(136)

IDEA (PK), Weighted

(27)

IDEA (K-12), Unweighted

(50)

PK Other

(3)

Two Miles or More

(8)

(224)

3. [Ref. 54] Our general tests disclosed that 107 students in the October or February surveys were ineligible for FEFP transportation funding, as follows:

a. Nine pre-kindergarten students were reported incorrectly in PK Other (three in the October survey and six in the February survey¹). The students were enrolled in a federally subsidized daycare program. Only students who are enrolled in District-operated programs are eligible for FEFP transportation funding. We made the following audit adjustments:

¹*Two of these six students in the February survey were in our student sample and are adjusted in finding no. 8 (ref. 56) under our Detailed Tests.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	Students Transported Net Audit Adjustment
General Tests (Continued)	
October 2002 Survey (90 Days-in-Term)	
PK Other	(3)
February 2003 Survey (90 Days-in-Term)	
PK Other	(4)
b. <u>Ninety-eight students were reported incorrectly in Center to Center (Vocational) (53 in the October survey² and 45 in the February survey). Eighty-eight were transported on a weekly shuttle from Sarasota High School to a District-owned boat or the beach for the District's Marine Science program and ten were transported on a daily shuttle from Brookside Middle School to a non-school center, Sarasota Hospital, for Basic education services. Only students who are transported from one school center to another school center for Vocational education or dual enrollment programs are eligible for Center to Center (Vocational). We made the following audit adjustments:</u>	
<i>²Three of these 53 students in the October survey were in our student sample and are adjusted in finding no. 8 (ref. 56) under our Detailed Tests.</i>	
October 2002 Survey	
<u>18 Days-in-Term</u>	
Center to Center (Vocational)	(46)
<u>90 Days-in-Term</u>	
Center to Center (Vocational)	(4)
February 2003 Survey	
<u>18 Days-in-Term</u>	
Center to Center (Vocational)	(41)
<u>90 Days-in-Term</u>	
Center to Center (Vocational)	(4) (102)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2003

**Students
Transported
Audit
Adjustment**

Findings

General Tests (Continued)

4. [Ref. 55] Our general tests disclosed that the District incorrectly reported 168 students in the October and February surveys, as follows:

- a. Six students were reported in Hazardous Walking (three in the October survey¹ and three in the February survey), but did not cross a designated hazard and were not eligible to be reported in that category. We made the following audit adjustments:

¹One of these three students in the October survey was in our student sample and is adjusted in finding no. 9 (ref. 58) under our Detailed Tests.

October 2002 Survey (90 Days-in-Term)
Hazardous Walking

(2)

February 2003 Survey (90 Days-in-Term)
Hazardous Walking

(3)

- b. One hundred and fifty-four students² were reported in Two Miles or More (47 in the October survey and 107 in the February survey), but lived less than two miles from school and were not eligible to be reported in that category. However, we noted that 31 of these students³ (15 in October and 16 in February) were eligible to be reported in Hazardous Walking. We made the following audit adjustments:

²Fourteen of these 154 students, seven in the October survey and seven in the February survey, were in our student sample and are adjusted in finding no. 9 (ref. 58) under our Detailed Tests.

³Two of these 31 students, one in the October survey and one in the February survey, were in our student sample and are adjusted in finding no. 9 (ref. 58) under our Detailed Tests.

October 2002 Survey (90 Days-in-Term)
Two Miles or More
Hazardous Walking

(40)
14

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
General Tests (Continued)		
<u>February 2003 Survey</u> (90 Days-in-Term)		
Two Miles or More	(100)	
Hazardous Walking	15	
c. <u>Eight Exceptional students (one in the October survey and seven in the February survey³) were reported in Two Miles or More, but should have been reported in IDEA (K-12), Unweighted. We made the following audit adjustments:</u>		
<i>³One of these eight students in the February survey was in our student sample and is adjusted in finding no. 9 (ref. 58) under our Detailed Tests.</i>		
<u>October 2002 Survey</u> (90 Days-in-Term)		
Two Miles or More	(1)	
IDEA (K-12), Unweighted	1	
<u>February 2003 Survey</u> (90 Days-in-Term)		
Two Miles or More	(6)	
IDEA (K-12), Unweighted	<u>6</u>	(116)
5. [Ref. 60] <u>Our reconciliation of the summary of the bus drivers' reports for the June survey to the supporting individual bus drivers' reports for the 15 buses in our sample disclosed discrepancies involving 2 buses. The net effect of these discrepancies was an addition of one student to the District's reported ridership. We made the following audit adjustments:</u>		
<u>June 2003 Survey</u> (12 Days-in-Term)		
PK Other	2	
Two Miles or More	<u>(1)</u>	1

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Audit
 Adjustment**

Findings

General Tests (Continued)

6. [Ref. 65] Six students* in the Two Miles or More category in the June survey lived less than two miles from school and were not eligible for a funded ridership category. We made the following audit adjustment:

**Three of these students were in our student sample and are adjusted in finding no. 13 (ref. 62) under our Detailed Tests.*

<u>June 2003 Survey</u> (12 Days-in-Term)		
Two Miles or More	(3)	(3)

Net Audit Adjustments from General Tests		<u>(430)</u>
---	--	---------------------

Detailed Tests

7. [Ref. 53] We noted the following exceptions involving 50 students who were reported in various surveys:

- a. The Individual Educational Plans (IEPs) for 47 students in IDEA weighted and unweighted ridership categories (15 in the July survey,* 12 in the October survey, and 20 in the February survey) did not indicate or did not adequately document the students' eligibility for classification in an IDEA ridership category. Thirty-six of the students were eligible for non-IDEA ridership categories and 11 were not (10 in the July survey, who are adjusted in finding no. 10 (ref. 57), and 1 in the October survey.) We made the following audit adjustments:

**Ten of these 15 students in the July survey are adjusted in finding no. 10 (ref. 57).*

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<u>Detailed Tests</u> (Continued)		
<u>July 2002 Survey</u> (12 Days-in-Term)		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(2)	
IDEA (K-12), Unweighted	3	
PK Other	<u>2</u>	0
<u>October 2002 Survey</u> (90 Days-in-Term)		
IDEA (K-12), Weighted	(7)	
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	(3)	
IDEA (K-12), Unweighted	1	
PK Other	2	
Hazardous Walking	1	
Two Miles or More	<u>7</u>	(1)
<u>February 2003 Survey</u> (90 Days-in-Term)		
IDEA (K-12), Weighted	(15)	
IDEA (PK), Weighted	(5)	
IDEA (K-12), Unweighted	1	
PK Other	6	
Two Miles or More	<u>13</u>	0
b. <u>One student in Center to Center (Vocational) in the February survey should have been reported in Center to Center (Exceptional), Unweighted. We made the following audit adjustments:</u>		
<u>February 2003 Survey</u> (90 Days-in-Term)		
Center to Center (Vocational)	(1)	
Center to Center (Exceptional), Unweighted	1	0
c. <u>Two students in Two Miles or More lived less than two miles from school, but were IDEA students eligible for IDEA (K-12), Unweighted. We made the following audit adjustments:</u>		
<u>October 2002 Survey</u> (90 Days-in-Term)		
Two Miles or More	(1)	
IDEA (K-12), Unweighted	1	<u>0</u>
<i>Audit adjustments continue on next page.</i>		

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Audit
 Adjustment**

Findings

Detailed Tests (Continued)

February 2003 Survey (90 Days-in-Term)

Two Miles or More

(1)

IDEA (K-12), Unweighted

1

0
(1)

8. [Ref. 56] We noted the following exceptions involving five students who were ineligible to be reported for FEFP transportation funding:

- a. Two pre-kindergarten students¹ in PK Other in the February survey should not have been reported because they were enrolled in a federally subsidized daycare program. Only students who are enrolled in District-operated programs are eligible for FEFP transportation funding. We made the following adjustment:

¹Seven other students with this exception are adjusted in finding no. 3(a) under our General Tests.

February 2003 Survey (90 Days-in-Term)

PK Other

(2)

- b. Three students² were reported incorrectly in Center to Center (Vocational) in the October survey. Two of the students were transported on a weekly shuttle from Sarasota High School to a District-owned boat or the beach for the District's Marine Science program and one was transported on a daily shuttle from Brookside Middle School to a non-school center, Sarasota Hospital, for Basic education services. Only students who are transported from one school center to another school center for Vocational education or dual enrollment programs are eligible for Center to Center (Vocational). We made the following adjustments:

²Ninty-five other students with this exception are adjusted in finding no. 3(b) under our General Tests.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	Students Transported Net Audit Adjustment
<u>Detailed Tests</u> (Continued)	
<u>October 2002 Survey</u>	
<u>18 Days-in-Term</u>	
Center to Center (Vocational)	(1)
<u>90 Days-in-Term</u>	
Center to Center (Vocational)	(2) (5)
9. [Ref. 58] <u>We noted the following exceptions involving 16 students in the October and February surveys:</u>	
a. <u>One student¹ in the October survey was reported in Hazardous Walking, but did not cross a designated hazard and was not eligible to be reported in that category. We made the following audit adjustment:</u>	
<i>¹Five other students with this exception are adjusted in finding no. 4(a) under our General Tests.</i>	
<u>October 2002 Survey</u> (90 Days-in-Term)	
Hazardous Walking	(1)
b. <u>Fourteen students² were reported in Two Miles or More (seven in the October survey and seven in the February survey), but lived less than two miles from school and were not eligible to be reported in that category. However, we noted that two of these students (one in October and one in February) were eligible to be reported in Hazardous Walking. We made the following audit adjustments:</u>	
<i>²One hundred and forty other students with this exception are adjusted in finding no. 4(b) under our General Tests.</i>	
<u>October 2002 Survey</u> (90 Days-in-Term)	
Two Miles or More	(7)
Hazardous Walking	1

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Audit
 Adjustment**

Findings

Detailed Tests (Continued)

February 2003 Survey (90 Days-in-Term)

Two Miles or More	(7)	
Hazardous Walking	1	

- c. One Exceptional student³ in the February survey was reported in Two Miles or More, but should have been reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

³Seven other students with this exception are adjusted in finding no. 4(c) under our General Tests.

February 2003 Survey (90 Days-in-Term)

Two Miles or More	(1)	
IDEA (K-12), Unweighted	1	(13)

10. [Ref. 57] We noted the following exceptions involving 49 students (48 in the July survey and 1 in the February survey): the attendance records for the 48 students* in IDEA categories in the July survey were missing and could not be located and one student in Two Miles or More in the February survey had withdrawn from school prior to that survey and should not have been reported. We made the following audit adjustments:

**Two hundred and twenty-four other students with this exception are adjusted in finding no. 2 under our General Tests.*

July 2002 Survey (12 Days-in-Term)

IDEA (K-12), Weighted	(34)	
IDEA (PK), Weighted	(2)	
IDEA (K-12), Unweighted	(12)	

February 2003 Survey (90 Days-in-Term)

Two Miles or More	(1)	(49)
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings**Detailed Tests** (Continued)

11. [Ref. 59] The District was unable to provide documentation of enrollment in the Teenage Parent Program for one infant in the October survey and one infant and one parent in the February survey, all of whom were reported in the Teenage Parents and Infants ridership category. We noted that the parent was eligible for reporting in Two Miles or More; however, absent the needed enrollment documentation, the infants were not eligible for any funded ridership category. We made the following audit adjustments:

<u>October 2002 Survey</u> (90 Days-in-Term)		
Teenage Parents and Infants	(1)	
<u>February 2003 Survey</u> (90 Days-in-Term)		
Teenage Parents and Infants	(2)	
Two Miles or More	<u>1</u>	(2)

12. [Ref. 61] Two Exceptional students in the June survey were reported incorrectly in IDEA weighted categories. According to the students' Individual Educational Plans (IEPs), they did not meet one or more of the five criteria necessary for IDEA weighted classification. However, one student was eligible for PK Other and the other student was eligible for IDEA (K-12), Unweighted. We made the following audit adjustments:

<u>June 2003 Survey</u> (12 Days-in-Term)		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (K-12), Unweighted	1	
PK Other	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Audit
 Adjustment**

Findings

Detailed Tests (Continued)

13. [Ref. 62] Three students in the Two Miles or More category in the June survey lived less than two miles from school and were not eligible for a funded ridership category. We also noted that the attendance records for one of the students were missing and could not be located. We made the following audit adjustment:

June 2003 Survey (12 Days-in-Term)		
Two Miles or More	(3)	(3)

14. [Ref. 63] Four students in the June survey (three in Two Miles or More and one in IDEA (K-12), Weighted) were not enrolled in school during that survey and should not have been reported with the survey's results. We made the following audit adjustments:

June 2003 Survey (12 Days-in-Term)		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(3)	(4)

15. [Ref. 64] One K-12 student in the June survey was reported incorrectly in PK Other. However, the student was eligible to be reported in Two Miles or More. We made the following audit adjustments:

June 2003 Survey (12 Days-in-Term)		
PK Other	(1)	
Two Miles or More	1	0

Net Audit Adjustments from Detailed Tests		<u>(77)</u>
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The accompanying notes are an integral part of this schedule.

SCHEDULE C

Sarasota County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of students reported in each ridership category for each survey is correct and in agreement with applicable supporting records; (2) the distance from home to school for students classified in the Two Mile or More ridership category is verified prior to those students being reported; (3) only those students who are in attendance and membership and are eligible for reporting based upon ridership on an eligible bus during the survey period are reported with each survey's results; and (4) Exceptional students who receive special transportation services have their need for such services clearly specified on their *Individual Educational Plans* (IEPs).

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

- Section 1006.21, F.S.Duties of District School Superintendent and District School Board regarding Transportation
- Section 1006.23, F.S.Hazardous Walking Conditions
- Section 1011.68, F.S.Funds for Student Transportation
- Rule 6A-3.001(3), F.A.C.Basic Principles for Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sarasota County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations regarding student transportation. A copy of management's response may be found beginning on page 101 of this report. The additional documentation submitted with that response has not been reproduced in this report, but is available at the offices of the District.

The accompanying notes are an integral part of this schedule.

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Sarasota County District School Board

For the fiscal year ended June 30, 2003, the District received approximately \$6.78 million in State FEFP transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2002	44	316
October 2002	231	17,303
February 2003	230	17,033
June 2003	<u>69</u>	<u>923</u>
Total	<u>574</u>	<u>35,575</u>

3. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 1000, F.S.K-20 General Provisions
- Chapter 1001, F.S.K-20 Governance
- Chapter 1002, F.S.Student and Parental Rights and Educational Choices
- Chapter 1003, F.S.Public K-12 Education
- Chapter 1006, F.S.Support for Learning

Sarasota County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-3, F.A.C. Transportation

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

MANAGEMENT'S RESPONSE

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**

TECHNOLOGY AND INFORMATION SERVICES

1960 LANDINGS BOULEVARD

SARASOTA, FLORIDA 34231-3331

TELEPHONE (941) 927-9000 • FAX (941) 927-4015

July 29, 2004

Mr. William O. Monroe
Room 421 C
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Monroe,

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2003 has been reviewed by district staff. Enclosed is our district response to the audit findings and a description of the corrective actions we will implement.

In some instances, the District plans to contest findings. In one case, the District plans to contest the adjustment of funding for an acknowledged procedural infraction. We would appreciate information regarding this process and the associated timeline.

If you have any questions regarding the District response, please contact Barbara Brannen, State Reports Supervisor (941-927-9000 extension 31357 or barbara_brannen@srqit.sarasota.k12.fl.us). Thank you for your assistance in this process.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gary Norris".

Dr. Gary Norris
Superintendent

SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

DISTRICT RESPONSE
To
FLORIDA EDUCATION FINANCE PROGRAM AUDIT
For
FULL-TIME EQUIVALENT (FTE) STUDENTS
And
STUDENT TRANSPORTATION

The District responses to the findings and our corresponding action plans are listed on the following pages under ten categories:

ESE - Findings related to ESE eligibility and funding issues

ESOL - Findings related to ESOL eligibility and funding issues

Eligibility - Findings related to student enrollment during the survey week and attendance during the attendance window

Attendance- Findings related to attendance record keeping

Scheduling - Finding related to courses reported for the student, and the class minutes associated with those courses

FTE Calculation - Findings related to funding hierarchies

OJT - Findings related to the hours reported for OJT as well as record keeping procedures for employment information and timecards.

ESE Special Programs – Findings for cost center 0292 are addressed separately from the other findings.

Contested Findings – ESE Special Programs- Those findings for cost center 0292 that the District contests are addressed in a separate category.

Transportation

Within each category, we have grouped together those findings that have the same response. The response is followed by a reference to the specific findings associated with that response.

District Response – ESE.

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

The District recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student. We are creating new procedures to insure that each school carefully reviews this data for each ESE student. Training programs and documentation for ESE liaisons will be revised to include the new procedures. We have also established procedures for review at the district level through the district ESE program office and through internal audits.

The district ESE program office is developing a checklist to be completed each time an IEP or Matrix of Services form is completed. This will assist the ESE liaison in verifying that all required information is included. These checklists will be available for review during internal audits so that we can verify at the district level that this information is being properly maintained for every student claimed for ESE funding.

The overstatement of funding codes 254 and 255 are of particular concern to us, and we will conduct specific reviews of students associated with those codes at both the school and district levels on an ongoing basis. Training and documentation for ESE liaisons are being modified to include specific instructions for the review of students with these funding codes.

Findings 9, 10, 11, 12, 13, 23, 27, 28, 29, 34, 40, 42, 43, 52, 58, 67, 68, 69, 71, 79, 84, 85, 86, 89, 90, 92, 112, 113, 114, 118, 123, 124, 125, 130, 136, 137

Reference: 5104 5105 5106 5107 5108 5301 8401 8402 8403 8408 8505 8507 8508 10101 11104 18102 18103 18104 18106 20102 21103 21104 21105 22102 22103 22105 29301 29302 29303 45102 121101 121102 121103 123101 125104 125105.

The District also acknowledges similar infractions in finding 112 reference 29301. However, the District plans to contest the adjustment of funding for one student, [REDACTED] on finding 112 reference 29301. We acknowledge the procedural infraction that resulted in the inclusion of this student on the finding, but feel that we have demonstrated that services were warranted and were provided to the student in this case, and that the matrix was incorrectly marked as the result of a clerical error. We will provide additional documentation upon the return of the school ESE liaison for 0293 from summer break next week.

District Response – ESOL.**➤ Lack of proper documentation to support eligibility for ESOL funding.**

Some students claimed for ESOL funding did not have LEP plans that were dated after July 1 of the survey year, and before the first day of the survey week. In other cases there was no documentation of parental notification of the student's participation in the plan, inadequate documentation of the student schedule associated with the plan, or lack of proper student assessment.

We have developed a report to identify students who do not have LEP plan dates after July 1 of the survey year, and before the first day of the survey week. This report will be made available to the schools for review on a regular basis. ESOL liaison training will be modified to include this report along with a recommended run schedule. The report will be reviewed at the district level through the ESOL program office and through internal audits.

The district ESOL program office has developed an LEP plan checklist to be used by all ESOL liaisons. This checklist identifies all the required components of a valid LEP plan. The checklist will be completed each time an LEP plan is created or revised to assist the schools in making sure that all required elements are included in the plan.

Training programs and documentation for ESOL liaisons have been modified to include the new procedures. We have established procedures for review at the district level through the district ESOL program office and through internal audits.

*Reference findings: 1201 5101 5102 8407 8510 8511 8512 8514 8515 8516
11102 18101 21101 22101 45101 125102 125106*

➤ Students were claimed beyond the 3-year base period without following proper extension procedures.

The District understands that an LEP committee meeting must be held for each year of extension beyond the 3-year base period, and that the LEP committee must approve each extension annually. A report is currently available to schools that identifies these students for follow up. ESOL liaison training and documentation will be revised to include this report along with a recommended run schedule to insure that all extensions are reviewed at the school level in a timely manner. We have established procedures for review at the district level through the district ESOL program office and through internal audits as well.

Reference findings: 1201 5102 8406 8512 8513 8514 8515

- **ESOL funding was claimed for students who had participated in the program for more than six years.**

The District understands that no student may be claimed for funding for more than six years. A report currently exists that identifies students who have participated in the program for more than six years who show an active ESOL status. ESOL liaison training and documentation will be revised to include this report along with a recommended run schedule to insure that these students are identified and that the status and funding codes are corrected prior to survey periods. We have also established procedures for review at the district level through the district ESOL program office and through internal audits.

Reference findings: 1202 8511 13101

- **ESOL funding was claimed for students who had been dismissed from the program.**

This appears to be related to the late entry of updated information into the automated student system. The students had been dismissed from the program prior to the survey, but the information was not updated in the automated system until after it had been reported. We will stress the importance of timely data entry in the workshops held for ESOL liaisons and data entry personnel.

Reference findings: 5103 8405 11103

- **ESOL funding was claimed for courses that are not eligible for ESOL funding.**

We are in the process of enhancing our data entry panels to prevent this error. We will establish a control file of eligible courses, and the data entry panels will edit all entries for ESOL funding codes against that control file. We will not allow the entry of an ESOL funding code for any course that is not in the control file.

Reference finding: 199

- **ESOL funding was not claimed for a student who was eligible.**

Procedures currently exist to prevent this. It appears to be a case of simple human error for one student. We will review procedures with the school to determine how the error occurred.

Reference finding: 20101

District Response - Eligibility

- **Ineligible students were claimed for the survey, or students who were eligible were not claimed.**

Students who were not enrolled in a given school during the survey week or who did not meet attendance requirements were claimed by that school for funding in some cases. Three schools did not claim students who were enrolled during the survey week and who did meet the attendance requirements.

We currently have procedures in place to prevent these errors, and the procedures are working well in most cases. We will be visiting each school that had errors related to eligibility to determine where the procedures are breaking down at those schools.

*Reference findings: 5105 5109 8504 8512 8517 13102 18105 18109 21102
22107 29304 29305*

District Response - Attendance

- **Attendance records were missing or incomplete due to missing signatures, enrollment codes, and/or withdrawal codes. In one instance, attendance was not taken for a student in one course.**

Errors in attendance procedures appear to be localized in a small number of schools. We will be visiting those schools to determine the cause of the problem, and we will follow up on this issue during internal audits.

Reference findings: 5111 18108

District Response - Scheduling**➤ Class minutes were overstated for some vocational courses at one high school.**

Research indicates that all students enrolled in these courses prior to September have overstated minutes. Those enrolled after September are correct. It appears that the master schedule was incorrect, and when the error was corrected, the changes were not applied to students already enrolled in the class. This appears to be human error. We have discussed the problem with the school where the error occurred.

Reference findings: 8501 8506

➤ One part-time student in one survey was reported as a full-time student. One full-time student in another school was reported as part-time. One course for one student in a third school was underreported.

Procedures currently exist to prevent these discrepancies. These are isolated data entry errors. We will review procedures with the schools to determine how they occurred.

Reference finding: 21106 22110

➤ Student schedules were inaccurate.

Procedures currently exist to prevent these discrepancies. These are data entry errors and we will review procedures with the schools to determine how they occurred.

Reference findings: 5111 5302 11101 11105 13102 18110 46101 121102

District Response - FTE Calculation**➤ The incorrect funding hierarchy was used for OJT courses.**

The District understands that off-site courses must be funded after on-site courses. Our computer software did not follow the hierarchy when allocating funding to the student schedules. The software will be modified to insure that this hierarchy is observed.

Reference findings: 5110 8502 8506 22102 22104 125101

➤ The incorrect funding hierarchy was used for ESOL courses.

The District understands that courses with an ESOL funding code should be funded before courses with a basic funding code. In this case, our current software works properly. These errors were caused by manual corrections that were made to the data after the survey period. We have reviewed manual correction procedures with the schools that had these errors, and will continue to reinforce this in our training for data entry personnel.

Reference findings: 8404 22101 22109 125107

District Response - OJT

- **Timecard records do not support OJT hours claimed for funding, either because they do not reflect the hours actually worked by the student, or because the timecards are missing or incomplete.**

Invalid or missing OJT timecards are a district-wide problem. In many cases, students were reported for the hours they were scheduled for OJT, rather than the hours they actually worked during the survey week. In one instance, no employment information could be located for the student.

The District understands that timecards must show the name of the employer and actual hours worked during the survey week excluding unpaid meal/break time, and that they must be signed by the employer.

The District will require that all OJT timecards for survey weeks be kept in the school audit box for that survey. By doing this, we will be able to review the cards during internal audits and insure that they are available during FTE audits.

We will review procedures with schools to be sure they understand that only those hours actually worked during the survey week can be reported, regardless of the number of hours scheduled. The schools will review the timecards submitted for the survey week and confirm that the hours reported match the hours reflected on the timecards.

We will review record-keeping procedures in general with the school OJT coordinators.

*Reference findings: 5112 5113 8503 8506 18105 18107 18108 18109 22102
22104 125101*

District Response – Teacher Certification

- **Documentation is not available to show School Board approval for some teachers teaching out-of-field.**

Our current procedures require that each school submit the names of teachers teaching out-of-field to Human Resources. Human Resources then submits the names of those teachers to the School Board for approval. However, there is no procedure in place for notifying schools that Human Resources has received the request for approval, or that the School Board has approved the request. We will be revising our computer software to record the receipt of the request and the final approval on the system. This will enable the schools to confirm the receipt of their requests in Human Resources, and to verify the School Board approval. A report will be available to list all out-of-field teachers and to show the status of their School Board approval.

Training programs and documentation for school personnel will be modified to include the new procedures. We have established procedures for review at the district level through the Human Resource department and through internal audits.

*Reference findings: 1271 1272 1273 1274 1275 5172 5173 5179 8570 8571
10170 11170 12572 18170 18171 22170 45170 46170 46171 46172 46173
121170 121171 121173 123171 125170 125171 125172*

- **No documentation exists to show that parents of students taught by a teacher teaching out-of-field were notified of the teacher's out-of-field status.**

Our current procedures require that schools send a copy of the parent notification letter to Human Resources, and that letter is placed in the teacher's personnel file. Currently, tracking whether or not parent notification letters have been received in Human Resources is a manual process. This is quite time consuming and error prone. We are currently investigating the feasibility of automating this process, so that the notification can be recorded in the automated system. This will allow us to create reports to show whether or not parent notification documentation has been received for each teacher teaching out-of-field, and will allow us to follow up on this process in a timely way.

When these system enhancements are complete, we will modify training programs and documentation for school personnel to include the new procedures, and we will establish procedures for review at the district level through the Human Resource department and through internal audits.

*Reference findings: 1270 1275 5170 5172 5173 5179 8570 8571 11170 13170
18170 18171 20171 45170 46170 46171 46172 46173 46174 121170 121171
121172 121173 123170 123171 125170 125171 125172*

- **Teachers teaching out-of-field failed to obtain required college credits in out-of-field subjects, or teachers of LEP students failed to receive in-service points in a timely way.**

Subsequent to our last FTE audit, we implemented additional system support to assist us in tracking and reporting college credits and in-service points earned by out-of-field teachers. We are currently researching why these errors are still occurring. When we have identified the problem, we will address it in an appropriate manner, either through additional system modifications, improved manual procedures, and/or enhanced training as appropriate. At this point in our research, it appears that additional system support to automate this process is most likely to be the corrective action we will take, along with corresponding changes to training and documentation.

In an effort to increase the number of teachers with the proper ESOL credentials, beginning in school year 2004/2005 the District will require all new teachers to be properly certified for ESOL instruction in their field. The District will pay the ESOL endorsement fees for teachers who obtain the required in-service points.

Reference findings: 1271 5171 5172 5173 5174 5175 5177 5178 8470 8571 8572 11171 13171 13172 18172 18173 20170 22171 46171 46172 46174 121174 123170 125172 125173 125174

- **Teacher was reported for inappropriate vocational course.**

In one instance, a teacher was reported as teaching a vocational course that was actually a basic course.

This appears to be an isolated error. District curriculum staff will work with the schools and review vocational courses reported by the schools to avoid this error in the future.

Reference finding: 11172

- **The incorrect teacher was reported for courses, or reported under the wrong social security number.**

There are several causes for this error. When the master schedule is first established, the schools do not always know who will be teaching a given course, and they set the courses up without a valid teacher assignment. These courses are typically assigned a teacher social security number of all zeros. When a teacher is assigned to the class, in some cases the social security number is not updated to show the social security number of the teacher assigned to the course. A new report has been developed to identify courses assigned to teachers with social security numbers consisting of all zeros so that the schools may identify and correct these errors prior to survey periods.

In some cases the wrong teacher was reported when the teaching assignments changed during the year, and the automated system was not updated to reflect the change. This is due to simple human error.

In other cases, the incorrect teacher identification resulted from schools that re-use the same teacher number when a teacher leaves the school and is replaced by a new teacher. The name on the teacher record was sometimes changed without changing the associated social security number. Schools will be instructed not to re-use the same teacher numbers within a given school year.

Reference: Recommendations (9)

- **The District was unable to provide evidence of teacher certification or of waivers issued for such certification for Infinity, a second chance school. The teachers at this school were not approved by the School Board for teaching out-of-field, and there was no evidence of parental notification of the teachers' out-of-field status.**

The District contract with the school requires that they will either hire teachers with the appropriate certification, or obtain state waivers for such certification.

The District will establish procedures for follow up with second chance schools to avoid this error in the future.

Reference findings: 5371 5372 5373

- **Teacher does not hold Florida Teacher's Certificate.**

The certification of one teacher has been delayed pending clearance by Professional Practice Services. We fully anticipate that this teacher will be certified in the near future.

Reference finding: 125175

- **Students were recorded for FTE although not in attendance during the FTE period or students were not counted for FTE although they were in attendance during the FTE period.**

The district is revising its FTE monitoring for contracted agencies via the IEP compliance worksheet referenced earlier. IEP compliance, enrollment, and attendance will be monitored by a designated Pupil Support Services staff member in conjunction with the PSS registrar.

Reference finding: 29211

- **Teachers were not properly certified or School Board approved to teach out-of-field at contracted agency.**

The district no longer contracts with Easter Seals.

Reference finding: 29270

- **Students were recorded for FTE although not in attendance during the FTE period or students were not counted for FTE although they were in attendance during the FTE period.**

The district is revising its FTE monitoring for contracted agencies via the IEP compliance worksheet referenced earlier. IEP compliance, enrollment, and attendance will be monitored by a designated Pupil Support Services staff member in conjunction with the PSS registrar.

Reference finding: 29211

- **Teachers were not properly certified or School Board approved to teach out-of-field at contracted agency.**

The district no longer contracts with Easter Seals.

Reference finding: 29270

District Response – Contested Findings for ESE Special Programs (0292)

The District contests the following findings for ESE Special Programs (0292):

➤ **Some Pre-K agency bell schedules reflected less than 1200 minutes of instructional time.**

The district contests the deduction of lunch and recess minutes from instructional time for Pre-K students. The district is collecting data from Pre-K agencies documenting that lunch and recess times are supervised by instructional staff and are used to teach social skills and self-care skills to disabled preschool students.

Finding 104 Reference: 29206 29207 29208

➤ **Bell schedule for the Compass Center does not support a full 1500-minute week.**

The district contests the disallowance of activities such as counseling, social skills, development, etc. that are legitimate components of an instructional program and related services for students with emotional/behavioral/mental health disabilities. The district is collecting data from the Compass Center relative to the full bell schedule incorporating those activities into the student's day.

Finding 105 Reference: 29209

➤ **Students in Compass Center were inaccurately reported using 13 special consideration points on the ESE matrix of services.**

The district concurs with the finding relative to the inappropriate use of extra consideration points. However, the district does contest audit findings reducing these students to basic funding. The student matrices, even without the 13 special consideration points, still reflect service level 254.

Finding 108 Reference: 29213

➤ **Students in the Compass Center lack physician's statements supporting eligibility for hospital/homebound program.**

Staff at Compass Center had forwarded some student records to the district prior to the physician's statement being completed. Further review of Compass records indicated that appropriate physicians' statements, with documentation of mental health diagnosis, were present in all students' records.

Finding 108 Reference: 29213

➤ **Teachers teaching Exceptional Student Education are not appropriately certified or properly appointed as non-certificated staff.**

The school district contests adjustments to funding for certain contracted schools relative to teacher certification. The district believes that the teachers in question are properly appointed by the agency as non-certificated staff pursuant to State Board of Education Rule 6A-1.0502 and is collecting data from the respective agencies documenting those requirements.

Finding 110 Reference: 29270 29271 29273 29274 29276

We are in the process of assembling documentation to support our position on the contested findings. This documentation will be sent to Joe Williams, Section 321, Office of the Auditor General as soon as it is complete. We anticipate having all documentation by August 15, 2004. However, we are dependent upon outside agencies for this documentation. If we find we are unable to deliver the documentation by that date, we will notify Mr. Williams.

District Response – Transportation

- **Discrepancies exist between the number of students reported in the surveys and the number of students reported on the driver reports.**

Some errors occurred in the driver reports, some in the totals prepared by the district transportation office for the survey. In some cases, the discrepancies occurred because the driver reports were not legible.

As of school year 2004/2005, drivers will be given Scantron sheets on which they will indicate which students rode the bus on a given day. These sheets will be scanned into the automated system to generate the counts submitted for the surveys. This will solve the issue of legibility, and eliminate discrepancies between handwritten entries and manual counts.

Reference: General 51 60

- **Attendance documentation was not available to support the eligibility of the students for transportation funding during Survey 4 of school year 2002/2003.**

This has been corrected. As of Survey 1 of school year 2002/2003, all schools are required to take attendance during summer sessions. District policy requires attendance records for all students regardless of whether or not that student is claimed for FTE funding.

Reference: General 52 Detailed 57 62

- **Students who were not eligible for reporting for the survey were reported for transportation funding.**

As of school year 2004/2005, each record in the Student Transportation format transmitted to DOE will be verified against the Student Demographic format records submitted for FTE funding to confirm that the student is eligible to be included in the survey. This will eliminate the reporting of students who are not included in the FTE funding survey for that period.

Reference: General 52 54 Detailed 56 57 63

➤ **Ineligible students were claimed for center-to-center funding.**

We are in the process of defining procedures to insure that center-to-center funding is claimed only for students enrolled in a vocational, dual enrollment program, or eligible ESE program, and that such funding is claimed only if those students are not claimed in the home-to-school category.

Reference: General 54 Detailed 56

➤ **Students were reported in the wrong ridership categories.**

Students transported less than two miles were reported in the wrong categories. Some students were incorrectly reported in the hazardous walking conditions category. Some students who were not eligible under the categories in which they were reported were eligible for other categories.

To reduce errors in ridership categories, Transportation will review the Student Transportation General Instructions annually to insure that changes in rules and categories are properly reflected in District data prior to transmission of the data to DOE. Transportation will review current procedures for assigning ridership codes, determine why errors are occurring, and implement new procedures as appropriate. We will analyze whether or not additional computer support can be provided to assist in this effort.

Reference: General 55 65 Detailed 53 58 62 64

➤ **Students were claimed for weighted transportation funding without adequate documentation of special transportation requirements.**

New procedures will require the schools to submit both the IEP and appropriate special transportation requirements when specialized transportation services are requested. Schools will be required to submit this information whenever changes are made to the IEP for a student who has or who is requesting special transportation services. These procedures are being developed jointly between the Transportation and ESE offices at the district level to insure that they are feasible and complete, and that they are properly communicated to all school and district staff.

Reference: Detailed 53 61

- **Teen Parent program participation could not be documented for riders claimed under the Teen Parent ridership category at one school.**

We have reviewed record keeping requirements for Teen Parent program participants with the school in question. This documentation will be available in the future.

Reference: Detailed 59