



AUDITOR GENERAL

WILLIAM O. MONROE, CPA



ST. LUCIE COUNTY DISTRICT SCHOOL BOARD

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

FULL-TIME EQUIVALENT (FTE) STUDENTS

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2005

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Kathryn Hensley (Vice-Chairman from November 2004); Dr. John Carvelli; Dr. Samuel S. Gaines; Dr. Judi Miller (Vice-Chairman to November 2004 and Chairman from November 2004); Carol A. Hilson (Chairman to November 2004); and Michael J. Lannon, Superintendent.

This examination was conducted by Bernice Rivas, Gail S. Collier, CPA, and Richard W. Woods, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, CPA, 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.

St. Lucie County District School Board
TABLE OF CONTENTS
 For the Fiscal Year Ended June 30, 2005

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Audit Adjustments	4
Schedule B - Effect of Audit Adjustments on Weighted FTE	6
Schedule C - Audit Adjustments by School	7
Schedule D - Findings and Audit Adjustments	13
Schedule E – Recommendations and Regulatory Citations.....	43
Schedule F – Summary of Management’s Response	45
Notes to Schedules.....	47
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	51
Schedule A - Populations, Samples, and Audit Adjustments	53
Schedule B - Findings and Audit Adjustments.....	54
Schedule C – Recommendations and Regulatory Citations.....	66
Schedule D – Summary of Management’s Response	67
Notes to Schedules.....	68
MANAGEMENT'S RESPONSE.....	70

St. Lucie County District School Board
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2005

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT ST. LUCIE COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated February 6, 2006, that the St. Lucie County District School Board complied with the State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. 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 applicable to attestation engagements 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 State 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 these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance:

Teachers

Forty-seven of the 241 teachers in our sample did not meet applicable State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; the earning of required in-service training points in ESOL strategies; the earning of required college credits in out-of-field subject areas; or the preparation of documentation to identify and support teacher assignments. (See SCHEDULE D, finding Nos. 3, 4, 5, 10, 11, 17, 23, 24, 35, 42, 44, 47, 50, 58, 59, 60, 64, 65, 73, 74, 76, 82, 83, 84, 90, 91, and 92.)

Students

We noted exceptions involving 75 of the 284 students in our ESOL student sample; 44 of the 187 students in our Exceptional student sample for ESE Support Levels 4 and 5; and 18 of the 41 OJT students in our Vocational sample. These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D, finding Nos. 7, 12, 13, 14, 18, 19, 26, 28, 29, 36, 37, 38, 45, 46, 48, 61, 62, 71, 75, 77, 78, 79, 81, 85, and 86 (for ESOL); finding Nos. 8, 16, 20, 21, 22, 32, 43, 49, 63, 66, 67, 68, 69, 70, 89, 94, 95, 96, and 98 (for ESE Support Levels 4 and 5); and finding Nos. 33, 34, 40, 55, and 56 (for Vocational OJT).)

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 ESOL, ESE Support Levels 4 and 5, and Vocational OJT, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2005.

The results of our examination disclosed other instances of noncompliance with the State requirements 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.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above, and identified by finding number in the referenced footnotes, are indicative of such deficiencies in the District's internal controls related to teacher assignments and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Vocational OJT. The relevant

populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 St. Lucie 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,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style with a large initial "W".

William O. Monroe, CPA
June 9, 2006

SCHEDULE A

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<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>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	41	100.00%	18,526	100.00%	26,104.0130	100.00%
Sample Size ⁴	18	43.90%	440	2.38%	375.9785	1.44%
Net Audit Adjustments ⁵	-	-	(26)	(5.91%)	55.3072	-
2. English for Speakers of Other Languages (ESOL)						
Population ³	31	100.00%	1,127	100.00%	1,506.0596	100.00%
Sample Size ⁴	17	54.84%	284	25.20%	214.6897	14.25%
Net Audit Adjustments ⁵	-	-	(75)	(26.41%)	(45.3089)	-
3. Exceptional - Basic with ESE Services						
Population ³	43	100.00%	3,875	100.00%	5,702.6754	100.00%
Sample Size ⁴	19	44.19%	325	8.39%	278.7813	4.89%
Net Audit Adjustments ⁵	-	-	(35)	(10.77%)	(6.2221)	-
4. Exceptional - ESE Support Levels 4 and 5						
Population ³	24	100.00%	316	100.00%	231.0170	100.00%
Sample Size ⁴	14	58.33%	187	59.18%	112.0802	48.52%
Net Audit Adjustments ⁵	-	-	(44)	(23.53%)	(8.3506)	-
5. Vocational 9-12 On-the-Job Training (OJT)						
Population ³	8	100.00%	159	100.00%	33.1185	100.00%
Sample Size ⁴	4	50.00%	41	25.79%	7.9244	23.93%
Net Audit Adjustments ⁵	-	-	(18)	(43.90%)	(1.7587)	-
6. Vocational 9-12 (Excluding OJT)						
Population ³	8	100.00%	-	-	926.6230	100.00%
Sample Size ⁴	0	0.00%	-	-	0.0000	0.00%
Net Audit Adjustments ⁵	-	-	-	-	0.0000	-

All Programs						
Population ³	43	100.00%	24,003	100.00%	34,503.5065	100.00%
Sample Size ⁴	20	46.51%	1,277	5.32%	989.4541	2.87%
Net Audit Adjustments ⁵	-	-	(198)	(15.51%)	(6.3331)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<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>					
Population	43	100.00%	787	100.00%	-
Sample Size ⁴	20	46.51%	241	30.62%	-
Net Audit Adjustments ⁵	-	-	(47)	(19.50%)	-
Basic	-	-	-	-	73.1657
ESOL	-	-	-	-	(61.6653)
Basic with ESE Services	-	-	-	-	(4.4948)
Vocational 9-12	-	-	-	-	<u>(7.0056)</u>
					<u>.0000</u>
<u>District-Wide and Non-Sample Students</u>					
<u>Net Audit Adjustments⁵</u>			<u>District-Wide</u>	<u>Non-Sample</u>	
Basic	-	-	21.6909	(4.5270)	17.1639
ESOL	-	-	(21.6909)	(.0834)	(21.7743)
Basic with ESE Services	-	-	<u>.0000</u>	<u>(1.1178)</u>	<u>(1.1178)</u>
			<u>.0000</u>	<u>(5.7282)</u>	<u>(5.7282)</u>
Net Audit Adjustments					<u>(12.0613)</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 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 the courses in the program specified (i.e., Basic, ESOL, ESE, 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 was limited to only those students who participated in 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, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Vocational education or taught courses to LEP students. (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

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	67.2941	1.012	68.1016
102 Basic 4-8	53.9223	1.000	53.9223
103 Basic 9-12	24.4204	1.132	27.6439
111 Grades K-3 with ESE Services	(2.5271)	1.012	(2.5574)
112 Grades 4-8 with ESE Services	(4.7734)	1.000	(4.7734)
113 Grades 9-12 with ESE Services	(4.5342)	1.132	(5.1327)
130 ESOL	(128.7485)	1.302	(167.6305)
254 ESE Support Level 4	(7.8162)	3.948	(30.8584)
255 ESE Support Level 5	(.5344)	5.591	(2.9878)
300 Vocational 9-12	(8.7643)	1.187	(10.4032)
Total	(12.0613)		(74.6756)

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

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>No.</u> <u>Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0031</u>	<u>#0040</u>	
101 Basic K-3	.....	14.8408	8.0000	22.8408
102 Basic 4-8	20.3565	.....	3.5000	23.8565
103 Basic 9-12	1.3344	.....	.....	1.3344
111 Grades K-3 with ESE Services	.....	(2.8408)	.....	(2.8408)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(21.6909)	(12.0000)	(13.5000)	(47.1909)
254 ESE Support Level 4	.....	.....	.5000	.5000
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Vocational 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>(2.0000)</u>	<u>(2.0000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0071	#0091	#0121	#0161	
101	22.8408	3.0000	4.5000	.....	.....	30.3408
102	23.8565	1.0000	1.5000	1.4534	.....	27.8099
103	1.3344	.....	.....	(.1649)	7.8384	9.0079
111	(2.8408)	(.3710)	.2500	.....	.....	(2.9618)
112	.0000	.....	.....	(.5000)	.....	(.5000)
113	.0000	.....	.....	.....	(.4220)	(.4220)
130	(47.1909)	(3.5000)	(6.0000)	(.9534)	(7.0878)	(64.7321)
254	.5000	.1270	(.4375)	.....	(.5780)	(.3885)
255	(.5000)	.....	.5000	.....	.....	.0000
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3336)</u>	<u>(.3336)</u>
Total	<u>(2.0000)</u>	<u>.2560</u>	<u>.3125</u>	<u>(.1649)</u>	<u>(.5830)</u>	<u>(2.1794)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0201</u>	<u>#0221</u>	<u>#0241</u>	<u>#0251</u>	
101	30.3408	.....	3.0000	.....	5.5300	38.8708
102	27.8099	.....	.....	1.5000	1.0000	30.3099
103	9.0079	1.9178	.....	.....	.....	10.9257
111	(2.9618)	.....	.....	.....	.....	(2.9618)
112	(.5000)	.....	.....	.....	.....	(.5000)
113	(.4220)	(.5000)	.....	.....	.....	(.9220)
130	(64.7321)	(1.4178)	(3.0000)	(1.5000)	(6.5300)	(77.1799)
254	(.3885)	.....	.....	(.5000)	.....	(.8885)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(.3336)</u>	<u>(.1664)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5000)</u>
Total	<u>(2.1794)</u>	<u>(.1664)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(2.8458)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0271	#0301	#0311	#0321	
101	38.8708	2.5000	.....	18.9900	.....	60.3608
102	30.3099	1.0000	.....	2.8566	.....	34.1665
103	10.9257	.....	3.6969	.....	1.2502	15.8728
111	(2.9618)	.5000	.....	.....	.....	(2.4618)
112	(.5000)	.....	.....	.....	.5000	.0000
113	(.9220)	.....	(2.6284)	.....	2.0000	(1.5504)
130	(77.1799)	(3.5000)	(1.7821)	(21.8466)	.....	(104.3086)
254	(.8885)	(.5000)	.....	.4619	(3.7502)	(4.6768)
255	.0000	.....	.....	.....	.....	.0000
300	(.5000)	.....	(1.2587)	.....	.....	(1.7587)
Total	(2.8458)	.0000	(1.9723)	.4619	.0000	(4.3562)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0331</u>	<u>#0361</u>	<u>#0391</u>	<u>#0401</u>	
101	60.3608	.....	7.0000	.....	.....	67.3608
102	34.1665	9.4482	1.0000	9.8549	.....	54.4696
103	15.8728	.....	.....	.....	11.6550	27.5278
111	(2.4618)	.....	.....	.....	.....	(2.4618)
112	.0000	(2.5000)	.....	(2.6449)	.....	(5.1449)
113	(1.5504)	.....	.....	.....	(2.6478)	(4.1982)
130	(104.3086)	(6.9482)	(8.0000)	(7.1565)	(2.3352)	(128.7485)
254	(4.6768)	.....	.....	.....	.5000	(4.1768)
255	.0000	.....	.....	.....	(.5000)	(.5000)
300	<u>(1.7587)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(7.0056)</u>	<u>(8.7643)</u>
Total	<u>(4.3562)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0535</u>	<u>(.3336)</u>	<u>(4.6363)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#5001</u>	<u>#5011</u>	
101 Basic K-3	67.3608	(.0667)	.....	67.2941
102 Basic 4-8	54.4696	(.5473)	.....	53.9223
103 Basic 9-12	27.5278	(3.1474)	.0400	24.4204
111 Grades K-3 with ESE Services	(2.4618)	(.0653)	.....	(2.5271)
112 Grades 4-8 with ESE Services	(5.1449)	.3715	.....	(4.7734)
113 Grades 9-12 with ESE Services	(4.1982)	(.3360)	.....	(4.5342)
130 ESOL	(128.7485)	.....	.....	(128.7485)
254 ESE Support Level 4	(4.1768)	(3.6394)	.....	(7.8162)
255 ESE Support Level 5	(.5000)	(.1944)	.1600	(.5344)
300 Vocational 9-12	<u>(8.7643)</u>	.....	.....	<u>(8.7643)</u>
Total	<u>(4.6363)</u>	<u>(7.6250)</u>	<u>.2000</u>	<u>(12.0613)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Vocational OJT, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 43.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Our examination included the July and October 2004 surveys and the February and June 2005 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2004 survey or the February 2005 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Ineligible Courses Reported in ESOL (District-Wide)

1. [Ref. 149] Our examination procedures included an automated test that compared the courses reported in ESOL to the courses designated for that program by the Department of Education. The results of this test disclosed that 108 students in five Basic subject area courses were incorrectly reported in ESOL. Section 1003.56, Florida Statutes, permits such reporting only for courses in the Basic subject areas of Reading, Mathematics, Science, Social Sciences, and Computer Literacy. We made the following audit adjustments:

102 Basic 4-8	20.3565	
103 Basic 9-12	1.3344	
130 ESOL	(21.6909)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>White City Elementary School (#0031)</u>		
2. [Ref. 3101] <u>The IEPs for two ESE students did not cover the reporting survey.</u>		
<u>We made the following audit adjustments:</u>		
101 Basic K-3	1.5000	
111 Grades K-3 with ESE Services	<u>(1.5000)</u>	.0000
3. [Ref. 3171/72] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but 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>		
<u>Ref. 3171</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
<u>Ref. 3172</u>		
101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
4. [Ref. 3173] <u>One teacher taught Primary Language Arts out-of-field to LEP students, but had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>		
101 Basic K-3	5.5000	
130 ESOL	<u>(5.5000)</u>	.0000
5. [Ref. 3174] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE with the ESOL endorsement, but taught a course that required certification in Elementary Education. (Finding continues on next page.)</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
-----------------	--

White City Elementary School (#0031) (Continued)

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:

101 Basic K-3	4.3408	
111 Grades K-3 with ESE Services	(1.3408)	
130 ESOL	(3.0000)	.0000
		.0000

Weatherbee Elementary School (#0040)

6. [Ref. 4001] One student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

101 Basic K-3	(1.0000)	(1.0000)
---------------	----------	----------

7. [Ref. 4002] The LEP Student Plan for one student in ESOL in the October survey was not prepared until October 19, 2004, four days after the end of that survey, and parental notification of the student's ESOL-placement was not made until October 18, 2004. Consequently, neither the Plan nor the parental notification was effective for the October survey. We made the following audit adjustments:

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

8. [Ref. 4003] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

9. [Ref. 4004] The source attendance records for two students were missing and could not be located. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Weatherbee Elementary School (#0040)</u> (Continued)	
101 Basic K-3	(1.0000) (1.0000)
<p>10. [Ref. 4071/72/73/75/76] <u>Five teachers taught Primary Language Arts to classes that included LEP students, but 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the teachers (Ref. 4072) taught out-of-field in ESE in previous school years, but had earned only 9 of the 24 college credits required in that out-of-field subject area, pursuant to the teacher's out-of-field timeline. We made the following audit adjustments:</u></p>	
<u>Ref. 4071</u>	
101 Basic K-3	2.0000
130 ESOL	(2.0000) .0000
<u>Ref. 4072</u>	
101 Basic K-3	1.5000
130 ESOL	(1.5000) .0000
<u>Ref. 4073</u>	
102 Basic 4-8	3.5000
130 ESOL	(3.5000) .0000
<u>Ref. 4075</u>	
101 Basic K-3	2.0000
130 ESOL	(2.0000) .0000
<u>Ref. 4076</u>	
101 Basic K-3	1.0000
130 ESOL	(1.0000) .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Weatherbee Elementary School (#0040) (Continued)

11. [Ref. 4074] One teacher taught Primary Language Arts out-of-field to LEP students, but had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. 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:

101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000
		(2.0000)

St. Lucie Elementary School (#0071)

12. [Ref. 7101] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:

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

13. [Ref. 7102] The parents of one LEP student in ESOL in the October survey were not notified of the student's ESOL-placement until October 18, 2004, three days after the end of that survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

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

14. [Ref. 7103] The LEP Student Plan for one student was incomplete. The student's instructional schedule was not included in, or attached to, the Plan. We made the following audit adjustments:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>St. Lucie Elementary School (#0071)</u> (Continued)		
15. [Ref. 7104] <u>The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustments:</u>		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
16. [Ref. 7105] <u>The FTE calculations for three PK students were based incorrectly on a 900-hour instructional school year. They should have been based on one having 720-hours. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	.1290	
254 ESE Support Level 4	.1270	.2560
17. [Ref. 7171] <u>The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught Primary Language Arts out-of-field to two LEP students during the school term covered by the October survey, but was not approved by the School Board until January 25, 2005, approximately three months after that survey. We made the following audit adjustments:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		<u>.2560</u>
<u>Savanna Ridge Elementary School (#0091)</u>		
18. [Ref. 9101] <u>The LEP Student Plans for five students in ESOL did not cover the reporting survey. We also noted that one of the students was classified FES on May 5, 2004, but was not subsequently assessed for reading and writing. We made the following audit adjustments:</u>		
101 Basic K-3	3.5000	
102 Basic 4-8	1.0000	
130 ESOL	(4.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Savanna Ridge Elementary School (#0091)</u> (Continued)	
19. [Ref. 9102] <u>The file for one LEP student in ESOL was missing and could not be located. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
130 ESOL	(.5000)
	.0000
20. [Ref. 9103] <u>We noted exceptions involving the <i>Matrix of Services</i> forms for one ESE student in the October and February surveys. The <i>Matrix</i> form for the October survey incorrectly included three Special Consideration points designated for PK students earning less than .5000 FTE. The cited student earned .5000 FTE. The <i>Matrix</i> form for the February survey incorrectly omitted one Special Considerations point for which the cited student was eligible (i.e., the point designated for students with a total score of 21 points and a Level 5 rating in four of five Domains). We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	.5000
	.0000
21. [Ref. 9104] <u>Three ESE students were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	(1.0000)
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	1.0000
254 ESE Support Level 4	(.5000)
	.0000
22. [Ref. 9105] <u>The FTE calculations for three PK students were based incorrectly on a 900-hour instructional school year. They should have been based on a 720-hour instructional school year. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.2500
254 ESE Support Level 4	.0625
	.3125

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Savanna Ridge Elementary School (#0091) (Continued)

23. [Ref. 9171/72] The out-of-field status of two teachers was not approved by the School Board on a timely basis. The teachers taught Primary Language Arts out-of-field to two LEP students (one each) during the school term covered by the October survey, but were not approved by the School Board until January 25, 2005, approximately three months after the October survey. We made the following audit adjustments:

<u>Ref. 9171</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 9172</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
		<u>.3125</u>

Lincoln Park Academy (#0121)

24. [Ref. 12171] The parents of one LEP student, whose Primary Language Arts teacher was out-of-field, were not notified of the teacher's out-of-field status. Since the student is adjusted in finding No. 26 (Ref. 12103), we made no audit adjustments here.

.0000

25. [Ref. 12101] The file for one ESE student did not contain an EP that covered the reporting survey. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Lincoln Park Academy (#0121)</u> (Continued)		
26. [Ref. 12103] <u>One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>		
102 Basic 4-8	.9534	
130 ESOL	(.9534)	.0000
27. [Ref. 12104] <u>The dual-enrolled courses taken by one student were incorrectly reported for 250 instructional minutes per week. The courses actually had 75 instructional minutes per week. We made the following audit adjustment:</u>		
103 Basic 9-12	(.1649)	(.1649)
		(.1649)
<u>Fort Pierce Central High School (#0161)</u>		
28. [Ref. 16101] <u>One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL on May 6, 2004, approximately four months prior to that survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
29. [Ref. 16102] <u>The LEP Student Plans for nine students in the October survey were not prepared until October 22, 2004, seven days after that survey had ended. We also noted that the file for one of the nine students did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustments:</u>		
103 Basic 9-12	2.8356	
130 ESOL	(2.8356)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Fort Pierce Central High School (#0161) (Continued)	
<i>Management's Response – See page 45.</i>	
<i>Auditor's Resolution – See page 45. Our finding stands as presented.</i>	
	.0000
30. [Ref. 16103] <u>One ESE student was absent from school during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	(.5000) (.5000)
31. [Ref. 16104] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000) .0000
32. [Ref. 16105] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5780
254 ESE Support Level 4	(.5780) .0000
33. [Ref. 16106] <u>The supporting timecard for one Vocational OJT student was missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.0830) (.0830)
34. [Ref. 16107] <u>The course schedules for two Vocational OJT students were reported using an incorrect priority. The students' OJT, off-campus time was funded prior to the students' on-campus instruction. We made the following audit adjustments:</u>	
103 Basic 9-12	.2506
300 Vocational 9-12	(.2506) .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Findings **Net Audit Adjustment (Unweighted FTE)**

Fort Pierce Central High School (#0161) (Continued)

35. [Ref. 16172/73/74/75] Four teachers taught Basic subject area courses to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 16172</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
<u>Ref. 16173</u>		
103 Basic 9-12	.8328	
130 ESOL	<u>(.8328)</u>	.0000
<u>Ref. 16174</u>		
103 Basic 9-12	.5004	
130 ESOL	<u>(.5004)</u>	.0000
<u>Ref. 16175</u>		
103 Basic 9-12	2.5020	
130 ESOL	<u>(2.5020)</u>	.0000
		<u>(.5830)</u>

Fort Pierce Westwood High School (#0201)

36. [Ref. 20101] One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL on May 28, 2004, approximately four months prior to that survey. We made the following audit adjustments:

103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000

Management's Response – See page 45.

Auditor's Resolution – See page 45. Our finding stands as presented.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Fort Pierce Westwood High School (#0201) (Continued)

37. [Ref. 20102] The file for one LEP student did not contain an LEP Student Plan or evidence that the student’s parents had been notified of the student’s ESOL-placement. We also noted that the student was FES and a competent reader and writer. We made the following audit adjustments:

103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000

38. [Ref. 20103] The instructional schedules for three LEP students (two in the October survey and one in the February survey) were not added to the students’ LEP Student Plans on a timely basis. The schedules for the two students in the October survey were added on October 27, 2004, approximately two weeks after survey, and the schedule for the student in the February survey was added March 10, 2005, approximately four weeks after survey. We made the following audit adjustments:

103 Basic 9-12	1.0008	
130 ESOL	(1.0008)	.0000

39. [Ref. 20104] The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

40. [Ref. 20105] The supporting timecard for one Vocational OJT student was missing and could not be located. We made the following audit adjustment:

300 Vocational 9-12	(.1664)	(.1664)
---------------------	---------	---------

41. [Ref. 20172] One student, who was not in our sample, was reported incorrectly in ESOL. The student was never placed in the program. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Fort Pierce Westwood High School (#0201) (Continued)		
<u>Non-sample Student</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	<u>.0000</u>
		<u>(.1664)</u>

Morningside Elementary School (#0221)

42. [Ref. 22171/72] Two teachers taught Primary Language Arts to LEP students, but had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 22171) had earned only 64 of 180 required points, and the other teacher (Ref. 22172) only 60 of 300 required points. We made the following audit adjustments:

<u>Ref. 22171</u>		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
<u>Ref. 22172</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	<u>.0000</u>
		<u>.0000</u>

Floresta Elementary School (#0241)

43. [Ref. 24101] One student was reported incorrectly in program No. 254 (ESE Support Level 4) for instruction under the Hospital and Homebound program. The student did not receive homebound instruction or on-campus instruction during the reporting survey. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
-------------------------	---------	---------

44. [Ref. 24171] One teacher taught Primary Language Arts to LEP students, but had earned only 120 of the required 300 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Floresta Elementary School (#0241)</u> (Continued)		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
		(.5000)
 <u>Bayshore Elementary School (#0251)</u>		
45. [Ref. 25101] <u>The file for one student in ESOL did not contain documentation justifying the student's continued placement in ESOL after being assessed FES on April 1, 2004. We made the following audit adjustments:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
46. [Ref. 25102] <u>The LEP Student Plan for one student was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
47. [Ref. 25171/73] <u>The parents of LEP students who were taught by two out-of-field Primary Language Arts teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 25171</u>		
101 Basic K-3	1.1760	
130 ESOL	(1.1760)	.0000
<u>Ref. 25173</u>		
101 Basic K-3	3.3540	
130 ESOL	(3.3540)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			Net Audit Adjustment (Unweighted FTE)
<u>Windmill Point School (#0271)</u>			
48. [Ref. 27101] <u>The LEP Student Plans for five students were not reviewed and updated to include the students' current instructional schedules until after the reporting survey. We made the following audit adjustments:</u>			
101 Basic K-3	1.5000		
102 Basic 4-8	1.0000		
130 ESOL	<u>(2.5000)</u>		.0000
49. [Ref. 27102] <u>The Matrix of Services form for one ESE student incorrectly included three Special Consideration points designated for PK students earning less than .5000 FTE. The cited student earned .5000 FTE. We made the following audit adjustments:</u>			
111 Grades K-3 with ESE Services	.5000		
254 ESE Support Level 4	<u>(.5000)</u>		.0000
50. [Ref. 27171] <u>One teacher taught Primary Language Arts to a class that included two LEP students during the school term covered by the October survey, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until January 25, 2005, approximately three months after the October survey. We made the following audit adjustments:</u>			
101 Basic K-3	1.0000		
130 ESOL	<u>(1.0000)</u>		<u>.0000</u>
<u>Port St. Lucie High School (#0301)</u>			
51. [Ref. 30101] <u>The file for one ESE student in the October survey did not contain an IEP that covered the reporting survey. We made the following audit adjustments:</u>			
103 Basic 9-12	.5000		
113 Grades 9-12 with ESE Services	<u>(.5000)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Port St. Lucie High School (#0301) (Continued)

52. [Ref. 30102] One ESE student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
-----------------------------------	---------	---------

53. [Ref. 30103] One ESE student was reported incorrectly for less than .5000 FTE in the February survey because the student's third period class was omitted. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.0265	.0265
-----------------------------------	-------	-------

54. [Ref. 30104] One student was reported incorrectly in program No. 113 (Grades 9-12 with ESE Services). The student had been placed in ESE only for intermittent instruction under the Hospital and Homebound program; however, no such instruction was provided to the student during the reporting survey. Instead, the student was provided on-campus, Basic instruction and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustments:

103 Basic 9-12	.4600	
113 Grades 9-12 with ESE Services	(.4600)	.0000

55. [Ref. 30105] The supporting timecards for eight Vocational OJT students were missing and could not be located. We made the following audit adjustment:

300 Vocational 9-12	(.7544)	(.7544)
---------------------	---------	---------

Management's Response – See page 45. *Management provided a timesheet for one of the students.*

Auditor's Resolution – See page 46. *The timesheet was not signed by the student's employer and, thus, did not adequately support the student's reported OJT hours. Our finding's audit adjustment stands as presented.*

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Port St. Lucie High School (#0301) (Continued)	
56. [Ref. 30106] <u>Six Vocational OJT students were reported incorrectly for OJT work hours. The students did not work during the reporting survey and should not have been reported for any OJT time. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.6111) (.6111)
57. [Ref. 30107] <u>The dual-enrolled courses taken by two students were incorrectly reported for 230 or 330 instructional minutes per week. The courses actually had 150 instructional minutes per week. We made the following audit adjustments:</u>	
103 Basic 9-12	(.2401)
300 Vocational 9-12	.1068 (.1333)
<u>Management's Response</u> – See page 46.	
<u>Auditor's Resolution</u> – See page 46. <i>Our finding stands as presented.</i>	
	.0000
58. [Ref. 30171] <u>The parents of the students taught by an out-of-field Science teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
103 Basic 9-12	1.5150
113 Grades 9-12 with ESE Services	(.9749)
130 ESOL	(.5401) .0000
59. [Ref. 30172] <u>The out-of-field status of a Physics teacher was not approved by the School Board on a timely basis. The teacher taught during the school terms covered by the October and February surveys, but was not approved by the School Board until January 25, 2005, approximately three months after the October survey. Consequently, the approval was effective only for the February 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:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Port St. Lucie High School (#0301)</u> (Continued)	
103 Basic 9-12	.5167
113 Grades 9-12 with ESE Services	(.2200)
130 ESOL	(.2967)
	.0000
60. [Ref. 30173] <u>One teacher taught Science to a class that included LEP students, but had earned only 40 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
103 Basic 9-12	.9453
130 ESOL	(.9453)
	.0000
	<u>(1.9723)</u>
<u>Parkway Elementary School (#0311)</u>	
61. [Ref. 31101] <u>The instructional schedules for 15 LEP students in the October and February surveys were not added to the students' LEP Student Plans on a timely basis. The schedules were added on March 12, 2005, approximately four weeks after the February survey. We made the following audit adjustments:</u>	
101 Basic K-3	14.5000
130 ESOL	(14.5000)
	.0000
62. [Ref. 31102] <u>The LEP Student Plans for four students were incomplete. The Plans did not include the student's instructional schedules. We made the following audit adjustments:</u>	
101 Basic K-3	2.0000
102 Basic 4-8	.5000
130 ESOL	(2.5000)
	.0000
63. [Ref. 31103] <u>The FTE calculations for four PK students were based incorrectly on a 900-hour instructional school year. They should have been based on a 720-hour instructional school year. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Parkway Elementary School (#0311)</u> (Continued)	
254 ESE Support Level 4	.4619
64. [Ref. 31172/74] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but 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>	.4619
<u>Ref. 31172</u>	
101 Basic K-3	.4900
130 ESOL	(.4900)
	.0000
<u>Ref. 31174</u>	
102 Basic 4-8	.8366
130 ESOL	(.8366)
	.0000
65. [Ref. 31173/75/76] <u>The out-of-field status of three teachers was not approved by the School Board on a timely basis. The teachers taught Primary Language Arts out-of-field to LEP students during the school term covered by the October survey; but were not approved by the School Board until January 25, 2005, approximately three months after that survey. We made the following audit adjustments:</u>	
<u>Ref. 31173</u>	
102 Basic 4-8	.5200
130 ESOL	(.5200)
	.0000
<u>Ref. 31175</u>	
101 Basic K-3	2.0000
130 ESOL	(2.0000)
	.0000
<u>Ref. 31176</u>	
102 Basic 4-8	1.0000
130 ESOL	(1.0000)
	.0000
	<u>.4619</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Dale Cassens Educational Center (#0321)</u>		
66. [Ref. 32101] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.2502	
254 ESE Support Level 4	(.2502)	.0000
67. [Ref. 32102] <u>The Matrix of Services form for one student in program No. 254 (ESE Support Level 4) was incomplete. The individual services and total rating score for each of the five Domains were not indicated. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
68. [Ref. 32103] <u>The IEP committee for one ESE student was composed of only one the two required professionals. We made the following audit adjustments:</u>		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
69. [Ref. 32104] <u>The files for four ESE students did not contain a Matrix of Services form covering the reporting survey. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(2.0000)	.0000
70. [Ref. 32105] <u>There was no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We made the following audit adjustments:</u>		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Southport Middle School (#0331)		
71. [Ref. 33101] <u>We noted the following exceptions involving the LEP Student Plans for 14 students: (a) the Plan for 1 student was missing and could not be located; and (b) the Plans for 13 students did not include the students' instructional schedules and, thus, were incomplete. We made the following audit adjustments:</u>		
102 Basic 4-8	5.7958	
130 ESOL	<u>(5.7958)</u>	.0000
72. [Ref. 33102] <u>The files for five ESE students did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>		
102 Basic 4-8	2.5000	
112 Grades 4-8 with ESE Services	<u>(2.5000)</u>	.0000
<i>Management's Response – See page 46.</i>		
<i>Auditor's Resolution – See page 46. Our finding stands as presented.</i>		
		.0000
73. [Ref. 33171] <u>One teacher taught Primary Language Arts to a class that included two LEP students, but 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 two LEP students 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	.2652	
130 ESOL	<u>(.2652)</u>	.0000
74. [Ref. 33173] <u>One teacher taught Science to a class that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>		
102 Basic 4-8	.8872	
130 ESOL	<u>(.8872)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Manatee Elementary School (#0361)

75. [Ref. 36101] The LEP Student Plans for two students in the October and February surveys were not properly and timely completed. The students were initially placed in ESOL in August 2004, but their Plans were not reviewed and signed by the Principal until February 11, 2005. We also noted that the students' instructional schedules for the school term covered by the October survey were not added to their Plans until February 17, 2005, and their instructional schedules for the school term covered by the February survey were not documented in the Plans. We made the following audit adjustments:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

76. [Ref. 36171/72/73] We noted exceptions involving three teachers who taught Primary Language Arts out-of-field to LEP students during the school terms covered by the October and February surveys. Two of the teachers (Ref. 36171/73) were not approved by the School Board until January 25, 2005, after the October survey; consequently, that approval was effective only for the February survey. We also noted that the parents of the LEP students taught by these two teachers were not notified of the teachers' out-of-field status. The remaining teacher (Ref. 36172) had been approved by the School Board in a prior year, but 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:

<u>Ref. 36171</u>		
101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

<u>Ref. 36172</u>		
101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Manatee Elementary School (#0361)</u> (Continued)	
<u>Ref. 36173</u>	
102 Basic 4-8	1.0000
130 ESOL	<u>(1.0000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Southern Oaks Middle School (#0391)</u>	
77. [Ref. 39101] <u>The file for one LEP student did not contain documentation justifying the student's continued placement in ESOL after being classified FES on August 17, 2004. We made the following audit adjustments:</u>	
102 Basic 4-8	.4418
130 ESOL	<u>(.4418)</u>
	.0000
78. [Ref. 39102] <u>One LEP student in ESOL was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	.4418
130 ESOL	<u>(.4418)</u>
	.0000
79. [Ref. 39103] <u>The LEP Student Plan for one student was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:</u>	
102 Basic 4-8	.8670
130 ESOL	<u>(.8670)</u>
	.0000
80. [Ref. 39104] <u>The files for five ESE students did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>	
102 Basic 4-8	2.5000
112 Grades 4-8 with ESE Services	<u>(2.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Southern Oaks Middle School (#0391)</u> (Continued)			
81. [Ref. 39105] <u>Two LEP students in the February survey were full-time students, but were reported incorrectly for less than .5000 FTE due to isolated data processing errors. We made the following audit adjustments:</u>			
102 Basic 4-8	.0250		
130 ESOL	<u>.0285</u>		.0535
82. [Ref. 39171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education and Social Science but taught courses that required certification in English. 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:</u>			
102 Basic 4-8	4.2373		
112 Grades 4-8 with ESE Services	(.1449)		
130 ESOL	<u>(4.0924)</u>		.0000
83. [Ref. 39172/74] <u>Two teachers taught Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>			
<u>Ref. 39172</u>			
102 Basic 4-8	1.0570		
130 ESOL	<u>(1.0570)</u>		.0000
<u>Ref. 39174</u>			
102 Basic 4-8	.2850		
130 ESOL	<u>(.2850)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Southern Oaks Middle School (#0391) (Continued)

84. [Ref. 39173] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught Reading out-of-field during the school term covered by the October survey; but not approved by the School Board until January 25, 2005, approximately three months after the October survey. However, since the students concerned were all claimed in Basic education, no audit adjustments were necessary.

.0000
.0535

St. Lucie West Centennial High School (#0401)

85. [Ref. 40101] One student was reported incorrectly in ESOL in the October and February surveys. The student had been dismissed from the program in August 2004.

We made the following audit adjustments:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

86. [Ref. 40102] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

87. [Ref. 40104] The supporting timecard for one ESE student, who was reported for OJT work hours, indicated that the student did not work during survey. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.3336)	(.3336)
-----------------------------------	---------	---------

88. [Ref. 40105] The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
St. Lucie West Centennial High School (#0401) (Continued)	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000) .0000
<i>Management's Response – See page 46.</i>	
<i>Auditor's Resolution – See page 46. Our finding stands as presented.</i>	
89. [Ref. 40106] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	.0000
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(.5000) .0000
90. [Ref. 40171/72/75] <u>Three teachers taught Basic subjects to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 40171</u>	
103 Basic 9-12	.3336
130 ESOL	(.3336) .0000
<u>Ref. 40172</u>	
103 Basic 9-12	.1668
130 ESOL	(.1668) .0000
<u>Ref. 40175</u>	
103 Basic 9-12	.6672
130 ESOL	(.6672) .0000
91. [Ref. 40173] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Bible, but taught courses that required certification in TV Productions. 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:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
St. Lucie West Centennial High School (#0401) (Continued)	
103 Basic 9-12	7.6728
113 Grades 9-12 with ESE Services	(.6672)
300 Vocational 9-12	<u>(7.0056)</u>
	.0000
<p>92. [Ref. 40176/77] <u>The out-of-field status of two ESE teachers, who taught during the school term covered by the October survey, was not approved by the School Board until January 25, 2005, approximately three months after that survey. We also noted that there was inadequate evidence that the parents of the students taught by these teachers were notified of the teachers' out-of-field status. The only evidence the School was able to provide was a copy of a pro-forma, sample letter. We made the following audit adjustments:</u></p>	
<u>Ref. 40176</u>	
103 Basic 9-12	.9802
113 Grades 9-12 with ESE Services	<u>(.9802)</u>
	.0000
<u>Ref. 40177</u>	
103 Basic 9-12	.3336
113 Grades 9-12 with ESE Services	(.1668)
130 ESOL	<u>(.1668)</u>
	<u>.0000</u> <u>(.3336)</u>

St. Lucie Detention Center (#5001)

93. [Ref. 500101] The number of days-in-term for the July and June surveys was incorrectly reported for 225 students (37 of whom were in our sample). The District reported 35 days for the July survey and 25 days for the June survey. The correct number of days that should have been reported was 44 days and 16 days, respectively. We made the following audit adjustments:

<u>Sample Students</u>	
102 Basic 4-8	(.0001)
103 Basic 9-12	.0493
112 Grades 4-8 with ESE Services	(.0001)
113 Grades 9-12 with ESE Services	(.3006)
254 ESE Support Level 4	(.0507)
255 ESE Support Level 5	.0500

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
St. Lucie Detention Center (#5001) (Continued)	
<u>Non-sample Students</u>	
102 Basic 4-8	(.1022)
103 Basic 9-12	(.9064)
111 Grades K-3 with ESE Services	.0014
112 Grades 4-8 with ESE Services	.1496
113 Grades 9-12 with ESE Services	(.2016)
	(1.3114)

94. [Ref. 500102] We noted the following exceptions involving 16 ESE students in the July, October, February, or June surveys:

- a. The Matrix of Services forms for eight ESE students in program No. 254 (ESE Support Level 4) were prepared by the students' prior schools of instruction and did not reflect the ESE services offered by the Center. New Matrix forms should have been prepared for these students by the Center. (Five of the students were in June, two in July, and one was in both July and June.)
- b. There were no supporting ESE records for one student who was reported in program No. 113 (Grades 9-12 with ESE Services) in June.
- c. The files for five ESE students (two in the July, two in June, and one in October) did not contain an IEP covering the reporting survey, and three of these five students (two in July and one in October) were also missing a supporting Matrix of Services form.
- d. One ESE student in February was not reported in accordance with the student's Matrix of Services form.
- e. The file for one ESE student in program No. 254 (ESE Support Level 4) in June did not contain a Matrix of Services form covering that survey.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
St. Lucie Detention Center (#5001) (Continued)	
102 Basic 4-8	.4888
103 Basic 9-12	.7667
112 Grades 4-8 with ESE Services	.6889
113 Grades 9-12 with ESE Services	.8999
254 ESE Support Level 4	(2.5999)
255 ESE Support Level 5	(.2444)
	.0000
95. [Ref. 500103] <u>Four students in the July survey were not enrolled in school during that survey and should not have been included with the survey's results. We made the following audit adjustments:</u>	
103 Basic 9-12	(.4888)
254 ESE Support Level 4	(.4888)
	(.9776)
96. [Ref. 500104] <u>The file for one ESE student in program No. 254 (ESE Support Level 4) was missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
254 ESE Support Level 4	(.5000)
	.0000
97. [Ref. 500105] <u>The Detention Center did not make up 12 instructional days that were lost due to hurricanes. Consequently, only 840 hours of instruction were provided for the 2004-05 school year rather than the required 900 hours (i.e., 450 hours for the school term covered by the October survey plus 450 hours for the school term covered by the February survey). We applied the missing 60 instructional hours to the District's October reporting because the missed hurricane days occurred during the school term covered by the October survey. The 80 students in that school term (10 of whom were in our sample) were provided only 390 instructional hours (i.e., 450 scheduled hours minus 60 hours missed during the five hurricane days). We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>St. Lucie Detention Center (#5001)</u> (Continued)		
<u>Sample Students</u>		
102 Basic 4-8	(.1334)	
103 Basic 9-12	(.3335)	
113 Grades 9-12 with ESE Services	<u>(.2001)</u>	(.6670)
<u>Non-sample Students</u>		
101 Basic K-3	(.0667)	
102 Basic 4-8	(.8004)	
103 Basic 9-12	(2.7347)	
111 Grades K-3 with ESE Services	(.0667)	
112 Grades 4-8 with ESE Services	(.4669)	
113 Grades 9-12 with ESE Services	<u>(.5336)</u>	<u>(4.6690)</u>
		<u>(7.6250)</u>
 <u>Homebound Program (#5011)</u>		
98. [Ref. 501101] <u>We noted the following exceptions involving two ESE students:</u>		
<u>(a) the file for one student did not contain a Matrix of Services form covering the reporting survey; and (b) one student was provided 600 minutes of weekly instruction, but was not reported for any instructional time. We made the following audit adjustments:</u>		
103 Basic 9-12	.0400	
255 ESE Support Level 5	(.0400)	
255 ESE Support Level 5	<u>.2000</u>	<u>.2000</u>
		<u>.2000</u>
		<u>(12.0613)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

St. Lucie County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS**
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported in ESOL; (2) ESE students are reported in accordance with their *Matrix of Services* forms; (3) only those students who were enrolled in school during survey week and attended school at least one day during the 11-day survey period are reported for State funding; (4) students in OJT programs are reported in accordance with their supporting timecards; (5) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field, and (6) teachers obtain in-service training in ESOL strategies pursuant to their in-service training timelines.

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 State requirements governing full-time equivalent (FTE) students and 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
- 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 2004-2005

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
- FTE General Instructions 2004-2005
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

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. ESE students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for ESE student Education Programs
- Rule 6A-6.03028, F.A.C. Development of Individual Educational Plans for ESE students
- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C. Course Modification for ESE students
- Rule 6A-6.0331, F.A.C. Identification and Assignment of ESE students to Special Programs
- Rule 6A-6.0334, F.A.C. Temporary Assignment of Transferring ESE students
- Rule 6A-6.03411, F.A.C. Special Programs and Procedures for ESE students

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Overview

Management agreed with our findings and recommendations, except for finding Nos. 29 (Ref. 16102); 36 (Ref. 20101); 55 (Ref. 30105); 57 (Ref. 30107); 72 (Ref. 33102); and 88 (Ref. 40105), as discussed below. A copy of management's response may be found beginning on page 70 of this report.

Finding No. 29 (Ref. 16102)

The LEP Student Plans for nine students in the October survey were not prepared until October 22, 2004, seven days after that survey had ended. We also noted that the file for one of the nine students did not contain evidence that the student's parents had been notified of the student's ESOL-placement.

Management's Response – Management states the *Plans* were continuation plans and ESOL services were provided to the students throughout the survey.

Auditor's Resolution – All *LEP Student Plans* must be reviewed and updated for each school year. All of the *Plans* for the students cited in our finding showed an "Annual Plan Date" of October 22, 2004, and were signed by the Principal on that date. Our finding stands as presented herein.

Finding No. 36 (Ref. 20101)

One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL on May 28, 2004, approximately four months prior to that survey.

Management's Response – Management states that the student was provided ESOL services during the school term covered by the October survey.

Auditor's Resolution – The student's LEP Committee recommended his exit from ESOL effective May 29, 2004; consequently, the student should not have been reported in ESOL in the October 2004 survey. Our finding stands as presented herein.

Finding No. 55 (Ref. 30105)

The supporting timecards for eight Vocational OJT students were missing and could not be located.

Management's Response – Management provided a timesheet for one of the eight students.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Finding No. 55 (Ref. 30105) (Continued)

Auditor's Resolution – The timesheet provided by management was not signed by the student's employer; consequently, the student's reported OJT hours were not adequately supported. Our finding's audit adjustment stands as presented herein.

Finding No. 57 (Ref. 30107)

The dual-enrolled courses taken by two students were incorrectly reported for 230 or 330 instructional minutes per week. The courses actually had 150 instructional minutes per week.

Management's Response – Management states that the two cited students were properly reported, pursuant to Section 1007.271(2), Florida Statutes (2005), which provides that “each semester of instruction that is eligible for high school and postsecondary credit shall be reported by school districts as 75 membership hours [i.e., 250 instructional minutes per week] for purposes of FTE calculation.”

Auditor's Resolution – The sentence specifying 75 membership hours was not part of Section 1007.271(2), Florida Statutes (2004); thus, it was not applicable to the fiscal year ended June 30, 2005. Our finding stands as presented herein.

Finding Nos. 72 (Ref. 33102) and 88 (Ref. 40105)**Finding No. 72 (Ref. 33102)**

The files for five ESE students did not contain an IEP covering the reporting survey.

Finding No. 88 (Ref. 40105)

The file for one ESE student did not contain an IEP covering the reporting survey.

Management's Response – Management acknowledges the accuracy of our findings, but requests reconsideration due to mitigating circumstances associated with hurricanes.

Auditor's Resolution – With regard to hurricanes, the Department of Education required school districts to take the following steps: (1) document any delays in IEP meetings caused by hurricanes; (2) notify parents that their children's existing ESE services would be continued until the IEP meetings were completed, and (3) place documentation of all delays and parental notifications in the affected students' files. None of the files for the cited students contained such documentation. Our findings stand as presented herein.

The accompanying notes are an integral part of this schedule.

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

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

1. School District of St. Lucie County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Lucie 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 St. Lucie County. For the fiscal year ended June 30, 2005, the District operated 43 schools, reported 34,503.5065 unweighted full-time equivalent (FTE) students, and received approximately \$83.2 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, 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.

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

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 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 2004-2005 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (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 (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- 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-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 FTE reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP). The following schools were in our sample:

St. Lucie County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Courses Reported in ESOL (District Wide)	1
1. White City Elementary School	2 through 5
2. Weatherbee Elementary School	6 through 11
3. St. Lucie Elementary School	12 through 17
4. Savanna Ridge Elementary School	18 through 23
5. Lincoln Park Academy	24 through 27
6. Fort Pierce Central High School	28 through 35
7. Fort Pierce Westwood High School	36 through 41
8. Morningside Elementary School	42
9. Floresta Elementary School	43 and 44
10. Bayshore Elementary School	45 through 47
11. Windmill Point School	48 through 50
12. Port St. Lucie High School	51 through 60
13. Parkway Elementary School	61 through 65
14. Dale Cassens Educational Center	66 through 70
15. Southport Middle School	71 through 74
16. Manatee Elementary School	75 and 76
17. Southern Oaks Middle School	77 through 84
18. St. Lucie West Centennial High School	85 through 92
19. St. Lucie Detention Center	93 through 97
20. Homebound Program	98



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT ST. LUCIE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 6, 2006, that the St. Lucie County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. 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 applicable to attestation engagements 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 State 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 these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance involving the District's reported student ridership: 141 of the 758 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. See SCHEDULE B, finding Nos. 5, 6, 7, 8, 9, and 10.)

In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

The results of our examination disclosed other instances of noncompliance with the aforementioned State 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 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.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls over the classification and reporting of transported students. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 St. Lucie 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 9, 2006

SCHEDULE A

St. Lucie County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<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	732	100.00%	45,679	100.00%
Sample ²	152	20.77%	758	1.66%
<u>General Tests</u>				
Net Audit Adjustments	-	-	90	NM
<u>Detailed Tests</u>				
Students w/ Exceptions	-	-	141	(18.60%)
Net Audit Adjustments	-	-	(62)	(8.18%)
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	28	NM

NM - *Not Meaningful*

¹ *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2005. The District reported 45,679 students in the following ridership categories: 1,368 in IDEA (K-12), Weighted; 189 in IDEA (K-12), Unweighted; 218 in IDEA (PK), Weighted; 123 in IDEA (PK), Unweighted; 29 in Teenage Parents and Infants; 316 in Hazardous Walking; 43,409 in Two Miles or More; and 27 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 732 vehicles (all of which were school buses). (IDEA stands for Individuals with Disabilities Education Act.)*

² *See NOTE B.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

St. Lucie County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving the classification and reporting of transported students, the St. Lucie County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 66.

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 and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2005, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1 through 3. 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. 5 through 10.

General Tests

1. [Ref. 51] Our comparison of the supporting bus drivers' reports to the District's reported number of buses operated disclosed that 116 students, who were transported on two buses, were not reported. We made the following audit adjustment:

**Students
 Transported
 Net Audit
 Adjustment**

February 2005 Survey
90 Days-in-Term
 Two Miles or More

116 116

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings**General Tests** (Continued)

2. [Ref. 56] Our examination procedures related to the District's reported PK ridership disclosed the following exceptions involving 104 PK students in the October and February surveys:

- a. Twenty-two students were reported incorrectly in IDEA (PK), Unweighted (11 in October and 11 in February). The students were in a teenage parent program and should have been reported in Teenage Parents and Infants.
- b. Three students were reported incorrectly in Two Miles or More (two in October and one in February). The students were in a teenage parent program and should have been reported in Teenage Parents and Infants.
- c. Three students were reported incorrectly in IDEA (PK), Unweighted in the October survey. The students lived more than two miles from school and should have been reported in Two Miles or More.
- d. Seven students in IDEA (PK), Unweighted in the October survey were reported incorrectly for a 90-day term. They should have been reported for a 36-day term (five students) and a 54-day term (two students). We also noted that three of the five students who should have been reported for a 36-day term should have been reported in IDEA (PK), Weighted.
- e. One student was reported incorrectly in IDEA (PK), Unweighted in the October survey for 90-day term. The student was in third grade, was transported from one non-public school center to a public school over a 36-day term, and should have been reported in Center to Center (IDEA), Unweighted for a 36-day term.
- f. Two students in the October survey (one in IDEA (PK), Unweighted and one in Two Miles or More) had withdrawn from school prior to that survey and should not have been included with the survey's results.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

- g. Sixty-six students (22 in October and 44 in February) were enrolled in School Readiness or Early Intervention programs which were not eligible for State transportation funding.

We made the following audit adjustments:

- a. **October 2004 Survey**
90 Days-in-Term
 IDEA (PK), Unweighted (11)
 Teenage Parents and Infants 11

- February 2005 Survey**
90 Days-in-Term
 IDEA (PK), Unweighted (11)
 Teenage Parents and Infants 11

- b. **October 2004 Survey**
90 Days-in-Term
 Teenage Parents and Infants 2
 Two Miles or More (2)

- February 2005 Survey**
90 Days-in-Term
 Teenage Parents and Infants 1
 Two Miles or More (1)

- c. **October 2004 Survey**
90 Days-in-Term
 IDEA (PK), Unweighted (3)
 Two Miles or More 3

- d. **October 2004 Survey**
90 Days-in-Term
 IDEA (PK), Unweighted (7)

- 36 Days-in-Term
 IDEA (PK), Weighted 3
 IDEA (PK), Unweighted 2

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
General Tests (Continued)	
October 2004 Survey (Continued)	
<u>54 Days-in-Term</u>	
IDEA (PK), Unweighted	2
e. October 2004 Survey	
<u>90 Days-in-Term</u>	
IDEA (PK), Unweighted	(1)
<u>36 Days-in-Term</u>	
Center to Center (IDEA), Unweighted	1
f. October 2004 Survey	
<u>90 Days-in-Term</u>	
IDEA (PK), Unweighted	(1)
Two Miles or More	(1)
g. October 2004 Survey	
<u>90 Days-in-Term</u>	
IDEA (PK), Unweighted	(21)
Two Miles or More	(1)
February 2005 Survey	
<u>90 Days-in-Term</u>	
IDEA (PK), Unweighted	(44)
	(68)
3. [Ref. 57] <u>In the July survey, 173 students were reported incorrectly for a six-day term. They should have been reported for a seven-day term. We made the following audit adjustments:</u>	
July 2004 Survey	
<u>6 Days-in-Term</u>	
IDEA (K-12), Weighted	(121)
IDEA (K-12), Unweighted	(40)
IDEA (PK), Weighted	(11)
IDEA (PK), Unweighted	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

July 2004 Survey (Continued)

7 Days-in-Term

IDEA (K-12), Weighted	121	
IDEA (K-12), Unweighted	40	
IDEA (PK), Weighted	11	
IDEA (PK), Unweighted	<u>1</u>	0

4. [Ref. 60] Our reconciliation of the District's reported number of students transported for the October survey to the supporting records disclosed various discrepancies involving the reported ridership for five buses. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
IDEA (PK), Unweighted	(1)	
Teen Parent	1	
Hazardous Walking	(1)	
Two Miles or More	40	
Center to Center (Vocational)	<u>4</u>	<u>42</u>

Net Audit Adjustments from General Tests 90

Detailed Tests

5. [Ref. 52] Our examination procedures which tested the District's classification and reporting of transported students in specific ridership categories disclosed that 29 students were reported in incorrect categories, as follows:

- a. Four students were reported incorrectly in IDEA (K-12), Weighted in the February survey. The students had been dismissed from ESE prior to that survey. We noted that three of the four students lived more than two miles from school and were eligible to be reported in Two Miles or More.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

- b. Fourteen students were reported incorrectly in IDEA (K-12), Unweighted in the July survey (four students), October survey (five students), and June survey (five students). The students lived more than two miles from school and should have been reported in Two Miles or More.
- c. Ten students were reported incorrectly in Hazardous Walking in the October survey (nine students) and February survey (one student). The nine students in October lived more than two miles from school and should have been reported in Two Miles or More. The student in February was in a teenage parent program and should have been reported in Teenage Parents and Infants.
- d. One PK student was reported incorrectly in Two Miles or More in the October survey. The student was a child of a teenage parent, who was enrolled in a teenage parent program, and should have been reported in Teenage Parents and Infants.

We made the following audit adjustments:

- a. **February 2005 Survey**
90 Days-in-Term
 IDEA (K-12), Weighted (4)
 Two Miles or More 3
- b. **July 2004 Survey**
7 Days-in-Term
 IDEA (K-12), Unweighted (4)
 Two Miles or More 4
- October 2004 Survey**
90 Days-in-Term
 IDEA (K-12), Unweighted (5)
 Two Miles or More 5

Audit adjustment continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

June 2005 Survey

12 Days-in-Term

IDEA (K-12), Unweighted	(5)	
Two Miles or More	5	

c. **October 2004 Survey**

90 Days-in-Term

Hazardous Walking	(9)	
Two Miles or More	9	

February 2005 Survey

90 Days-in-Term

Teenage Parents and Infants	1	
Hazardous Walking	(1)	

d. **October 2004 Survey**

90 Days-in-Term

Teenage Parents and Infants	(1)	
Two Miles or More	<u>1</u>	(1)

6. [Ref. 53] Four students were not enrolled in school during the reporting survey, as follows:

- a. One student in IDEA (K-12), Weighted in the July survey withdrew from school prior to that survey.
- b. One student in the Two Miles or More in the July survey was not enrolled in school during the week of that survey.
- c. One student in IDEA (PK), Weighted in the October survey did not enter school until October 27, 2004, approximately two weeks after that survey had ended.
- d. One student in IDEA (K-12), Weighted in the June survey did not enter school until June 21, 2005, four days after that survey had ended.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
<u>Detailed Tests</u> (Continued)	
<u>July 2004 Survey</u>	
<u>6 Days-in-Term</u> Two Miles or More	(1)
<u>7 Days-in-Term</u> IDEA (K-12), Weighted	(1)
<u>October 2004 Survey</u>	
<u>90 Days-in-Term</u> IDEA (PK), Weighted	(1)
<u>June 2005 Survey</u>	
<u>12 Days-in-Term</u> IDEA (K-12), Weighted	(1) (4)
7. [Ref. 54] <u>Thirty-nine students were reported incorrectly in Two Miles or More. All 39 students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:</u>	
<u>July 2004 Survey</u>	
<u>6 Days-in-Term</u> Two Miles or More	(2)
<u>October 2004 Survey</u>	
<u>90 Days-in-Term</u> Two Miles or More	(13)
<u>February 2005 Survey</u>	
<u>90 Days-in-Term</u> Two Miles or More	(11)
<u>June 2005 Survey</u>	
<u>12 Days-in-Term</u> Two Miles or More	(13) (39)

Management's Response – See page 67.

Auditor's Resolution – See page 67. Our finding stands as presented.

0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

8. [Ref. 55] The reported ridership of ten students (nine in the February survey and one in the June survey) was not adequately supported. Eight of the students were not listed on the bus drivers' reports for their assigned routes and the remaining two students, who were listed, were not checked off to indicate they had ridden the bus. We also noted that the number of days-in-term for two of the ten students was reported incorrectly as 72 days when it should have been reported as 36 days. We made the following audit adjustments:

February 2005 Survey

36 Days-in-Term

IDEA (PK), Weighted (2)

45 Days-in-Term

IDEA (K-12), Weighted (1)

54 Days-in-Term

IDEA (PK), Weighted (1)

72 Days-in-Term

IDEA (PK), Weighted (1)

90 Days-in-Term

IDEA (PK), Weighted (1)

Two Miles or More (3)

June 2005 Survey

12 Days-in-Term

IDEA (K-12), Unweighted (1) (10)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

9. [Ref. 58] We noted the following exceptions involving 55 IDEA students:
 - a. The IEPs for 50 students in various surveys either did not indicate or did not adequately document that the students met one or more of the five criteria required for IDEA-weighted classification. However, 48 of the students were eligible to be reported in other ridership categories, as follows: 8 in Two Miles or More; 8 in IDEA (PK), Unweighted, and 32 students in IDEA (K-12), Unweighted.
 - b. Three students were reported incorrectly in IDEA (K-12), Unweighted in the October survey. The students' IEPs supported their eligibility for IDEA-weighted classification and, thus, they should have been reported in IDEA (K-12), Weighted.
 - c. One student was reported incorrectly in IDEA (K-12), Unweighted in the June survey. The student did not meet the criteria for that category.
 - d. One student was reported incorrectly in IDEA (K-12), Weighted in the July survey. The student was PK and should have been reported in IDEA (PK), Weighted.

We made the following audit adjustments:

a. <u>July 2004 Survey (7 Days-in-Term)</u>	
IDEA (K-12), Weighted	(2)
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	(2)
IDEA (PK), Unweighted	3
<u>October 2004 Survey (90 Days-in-Term)</u>	
IDEA (K-12), Weighted	(11)
IDEA (K-12), Unweighted	8
IDEA (PK), Weighted	(1)
IDEA (PK), Unweighted	1

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<u>Detailed Tests</u> (Continued)		
<u>October 2004 Survey</u> (Continued)		
<u>90 Days-in-Term</u>		
Two Miles or More	2	
<u>February 2005 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(24)	
IDEA (K-12), Unweighted	18	
IDEA (PK), Weighted	(4)	
IDEA (PK), Unweighted	4	
Two Miles or More	5	
<u>June 2005 Survey</u>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted	(6)	
IDEA (K-12), Unweighted	5	
Two Miles or More	1	
b. <u>October 2004 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	3	
IDEA (K-12), Unweighted	(3)	
c. <u>June 2005 Survey</u>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Unweighted	(1)	
d. <u>July 2004 Survey</u>		
<u>7 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	1	(3)
<i>Management's Response – See page 67.</i>		
<i>Auditor's Resolution – See page 67. Our finding stands as presented.</i>		
		0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

St. Lucie County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

10. [Ref. 59] The reporting of five students in Center to Center, Vocational/Dual Enrollment in the October survey was not adequately supported. The District's records did not document that two of the students were transported for instruction at two different school centers or that the remaining three students were dual-enrolled. We also noted that the District's records did not document the students' reporting for a 32-day term. We made the following audit adjustment:

October 2004 Survey

32 Days-in-Term

Center to Center (Vocational)

(5)

(5)

Net Audit Adjustments from Detailed Tests

(62)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

St. Lucie County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible, transported students, who are enrolled in school during survey, are reported for State transportation funding; (2) the number of students to be reported in each ridership category and the number of days-in-term to be reported for each school session are in agreement with the District's supporting records; (3) the distance from home to school, for students classified in Two Miles or More, is verified prior to those students being reported, and (4) documentation is prepared and maintained to support the reporting and classification of transported students, particularly with regard to students in IDEA weighted ridership categories.

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 State requirements governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

St. Lucie County District School Board
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Overview

Management agreed with our findings and recommendations, except for finding No. 7 (Ref. 54) and finding No. 9 (Ref. 58), as discussed below. A copy of management's response may be found beginning on page 70 of this report.

Finding No. 7 (Ref. 54)

Thirty-nine students were reported incorrectly in Two Miles or More. All 39 students lived less than two miles from school and should not have been reported for State transportation funding.

Management's Response – Management states that seven students lived more than two miles from school and three students were eligible for Hazardous Walking.

Auditor's Resolution – Our work paper documentation indicates that six of the seven students lived less than two miles from school. The seventh student was removed from our finding prior to the issuance of our draft report. The other three students did not cross a route listed on the District's hazardous walking conditions report on file with the Department of Education. Our finding stands as presented herein.

Finding No. 9 (Ref. 58)

We noted the following exceptions involving 55 IDEA students. The IEPs for 50 students in various surveys either did not indicate or did not adequately document that the students met one or more of the five criteria required for IDEA-weighted classification. Three students were reported incorrectly in IDEA (K-12), Unweighted in the October survey. The students' IEPs supported their eligibility for IDEA-weighted classification . . . One student was reported incorrectly in IDEA (K-12), Unweighted in the June survey. The student did not meet the criteria for that category. One student was reported incorrectly in IDEA (K-12), Weighted in the July survey. The student was PK and should have been reported in IDEA (PK), Weighted.

Management's Response – Management states that the IEPs for three of the students authorized special transportation services.

Auditor's Resolution – We had examined the IEPs for the three students in question prior to the issuance of our draft report. We concluded that: (1) the IEP for one student did not address the five criteria specified by the *Student Transportation General Instructions* for weighted classification; (2) the IEP for one student who was reported in an unweighted category indicated the student was eligible for weighted classification [NOTE: We amended our draft finding accordingly prior to the issuance of our draft report.]; and (3) the IEP for one student, who was cited for the June survey, supported the student's weighted classification only for the February survey. Our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

St. Lucie County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas 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 State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or ESE 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 St. Lucie County

For the fiscal year ended June 30, 2005, the District received approximately \$9 million in State 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 2004	35	330
October 2004	329	23,149
February 2005	328	21,803
June 2005	<u>40</u>	<u>397</u>
Total	<u>732</u>	<u>45,679</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

St. Lucie County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE



Excellence in Education
The School Board of St. Lucie County
 4204 Okeechobee Road
 Fort Pierce, Florida 34947 • (772) 429-3600

Board Members
 Kathryn Hensley, Chairman
 Dr. John Carvelli, Vice Chairman
 Dr. Samuel S. Gaines
 Carol A. Hilson
 Dr. Judi Miller

Superintendent
 Michael J. Lannon

July 7, 2006

William O. Monroe
 Auditor General
 Room 412C
 Claude Pepper Building
 111 West Madison Street
 Tallahassee, Florida 32399-1450
 Attention: Joe Williams, Section 321

Dear Mr. Monroe:

We have reviewed the preliminary and tentative report on the examination of full-time equivalent students and student transportation for the fiscal year ended June 30, 2005.

The preliminary and tentative report indicated instances of noncompliance that are detailed in the findings. We concur with the findings presented in the report, except as noted below:

Finding #29 (Ref 16102): The finding states that LEP Student Plans for nine students at Ft. Pierce Central High School were not prepared until after the end of the October 2004 survey. We disagree with this finding, as the plans cited in the report were continuation plans, and we provided ESOL services to the students throughout the survey.

Finding #36 (Ref 20101): The finding states that a student at Ft. Pierce Westwood High School was incorrectly reported as ESOL after being dismissed from the program. We disagree, as our records indicate that we continued to provide ESOL services to the student during the period in question.

Finding #55 (Ref 30105): The finding states that supporting timecards for eight Vocational OJT students at Port St. Lucie High School were missing. We disagree with this finding, as we located a timesheet for one of these students.

Finding #57 (Ref 30107): The finding states that dual-enrolled courses for two students at Port St. Lucie High School were incorrectly reported. We disagree and believe that we reported the courses correctly in accordance with 1007.271, Florida Statutes.



ACCREDITED SYSTEM-WIDE BY THE SOUTHERN ASSOCIATION OF COLLEGES AND SCHOOLS
The School Board of St. Lucie County is an Equal Opportunity Agency

William O. Monroe
Page 2

Finding #72 (Ref. 33102) and #88 (Ref 40105): The finding states that five ESE students at Southport Middle School and one student at St. Lucie West Centennial High School did not have IEPs on file for the survey period. We acknowledge the findings but ask that they be reconsidered, since school was severely interrupted at that time by hurricanes and the schools were unable to hold annual IEP meetings within the required time.

Transportation Finding #7 (Ref 54): The finding states that 39 students lived less than two miles from school and were reported incorrectly. We disagree with this finding, as our records indicate that 7 of the students in question live two or more miles from school, and 3 of the students in question required bus services because of hazardous walking conditions.

Transportation Finding #9 (Ref 58): The finding states various exceptions involving 54 IDEA students. We disagree with this finding as our records indicate that three of the students in question had IEPs that called for transportation services.

As for all other instances of noncompliance noted in the report, we continue to search for ways to improve and strengthen our clerical and recordkeeping procedures.

We thank the audit team for their professionalism, guidance, and assistance during the review.

Sincerely,



Michael Lannon
Superintendent

ML/tch

Cc: Tim Barger
Camille Hooper
Sue Ranew
Barbara Slaga
Bill Tomlinson
Karen Williams