AUDITOR GENERAL

WILLIAM O. MONROE, CPA

SEMINOLE COUNTY DISTRICT SCHOOL BOARD

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2006

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: Jeanne Morris, Chairman; Diane Bauer, Vice Chairman; Sandy Robinson; Dede Schaffner; and Barry Gainer; and Bill Vogel, Ed. D., Superintendent.

This examination was conducted by Richard W. Woods, CPA; Gail S. Collier, CPA; and Bernice Rivas; and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, 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.

Seminole County District School Board

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Seminole County District School Board

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2006

IEP – Individual 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

AUDITOR GENERAL
STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated October 26, 2006, that the Seminole 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, 2006. 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: 66 of the 293 students in our sample for ESE Support Levels 4 and 5, and 47 of the 144 OJT students in our sample for Career Education 9-12 had exceptions involving reporting errors or records that were not properly and accurately

prepared or were missing and could not be located. (See SCHEDULE D, finding Nos. 4, 6, 17, 18, 19, 20, 25, 28, 29, 31, 32, 38, 44, 45, 48, 53, 54, 55, 56, 59, 61, 64, 65, 71, 72, 73, and 77 for ESE Support Levels 4 and 5; and finding Nos. 5, 11, 33, 39, 40, and 46 for OJT Career Education 9-12.)

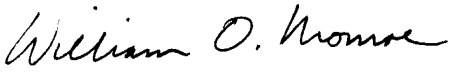
In our opinion, except for the instances of material noncompliance mentioned above involving students in ESE Support Levels 4 and 5, and OJT Career Education 9-12, the Seminole County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006.

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 in the preceding paragraph. 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 are indicative of such deficiencies in the District's internal controls related to the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and OJT Career Education 9-12. 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 Seminole 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
March 16, 2007

SCHEDULE A

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2006

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	71	100.00%	25,334	100.00%	50,685.3300	100.00%
Sample Size[4]	21	29.58%	498	1.97%	434.1027	0.86%
Students w/Exceptions	-	-	(1)	(0.20%)	-	-
Net Audit Adjustments[5]	-	-	-	-	82.0084	-
2. Basic with ESE Services						
Population[3]	73	100.00%	5,304	100.00%	11,791.3500	100.00%
Sample Size[4]	22	30.14%	399	7.52%	347.9093	2.95%
Students w/Exceptions	-	-	(15)	(3.76%)	-	-
Net Audit Adjustments[5]	-	-	-	-	15.0872	-
3. ESOL						
Population[3]	61	100.00%	1,048	100.00%	1,851.1900	100.00%
Sample Size[4]	20	32.79%	267	25.48%	189.5626	10.24%
Students w/Exceptions	-	-	(22)	(8.24%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(30.1107)	-
4. ESE Support Levels 4 and 5						
Population[3]	51	100.00%	470	100.00%	531.5500	100.00%
Sample Size[4]	21	41.18%	293	62.34%	218.4948	41.11%
Students w/Exceptions	-	-	(66)	(22.53%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(44.3200)	-
5. Career Education 9-12						
Population[3]	11	100.00%	643	100.00%	2,090.2300	100.00%
Sample Size[4]	6	54.55%	144	22.40%	28.4585	1.36%
Students w/Exceptions	-	-	(47)	(32.64%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(32.8593)	-

All Programs						
Population[3]	76	100.00%	32,799	100.00%	66,949.6500	100.00%
Sample Size[4]	24	31.58%	1,601	4.88%	1,218.5279	1.82%
Students w/Exceptions	-	-	(151)	(9.43%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(10.1944)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2006

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	76	100.00%	1,015	100.00%
Sample Size[4]	24	31.58%	300	29.56%
Teachers w/Exceptions	-	-	(25)	(8.33%)

[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 Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to 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, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)*

[4] *See NOTE B.*

[5] *Our audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the audit adjustments take the reported FTE to zero.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Seminole 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, 2006

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	9.2782	1.018	9.4452
102	Basic 4-8	31.2876	1.000	31.2876
103	Basic 9-12	41.4426	1.113	46.1256
111	Grades K-3 with ESE Services	2.0214	1.018	2.0578
112	Grades 4-8 with ESE Services	13.7034	1.000	13.7034
113	Grades 9-12 with ESE Services	(.6376)	1.113	(.7096)
130	ESOL	(30.1107)	1.318	(39.6859)
254	ESE Support Level 4	(34.2892)	3.818	(130.9162)
255	ESE Support Level 5	(10.0308)	5.190	(52.0599)
300	Career Education 9-12	(32.8593)	1.193	(39.2011)
Total		(10.1944)		(159.9531)

[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

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2006

			Audit Adjustments[1]		
No.	**Program**	**District-Wide**	**#0071**	**#0081**	**Forward**
101	Basic K-3	.8896	.....	.....	.8896
102	Basic 4-8	4.8396	.....	.....	4.8396
103	Basic 9-12	1.2391	3.5200	.....	4.7591
111	Grades K-3 with ESE Services	.....	.....	1.5000	1.5000
112	Grades 4-8 with ESE Services	.....	.....	1.0000	1.0000
113	Grades 9-12 with ESE Services	.....	(.4300)	.....	(.4300)
130	ESOL	(6.9683)	(1.5200)	.....	(8.4883)
254	ESE Support Level 4	.....	(.5000)	(2.0000)	(2.5000)
255	ESE Support Level 5	.....	(1.0700)	(.5000)	(1.5700)
300	Career Education 9-12	.....	(.5250)	.....	(.5250)
Total		.0000	(.5250)	.0000	(.5250)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	Audit Adjustments[1] #0111	#0181	#0182	#0202	Balance Forward
101	.8896	.0100	.....	.....	.....	.8996
102	4.8396	.....	.....	7.1984	.....	12.0380
103	4.7591	.....	2.2253	.....	.....	6.9844
111	1.5000	(.0250)	.....	.....	.5000	1.9750
112	1.0000	.....	.....	1.6527	.....	2.6527
113	(.4300)	.....	.....	.....	.....	(.4300)
130	(8.4883)	(.0100)	(2.2758)	(3.6810)	.....	(14.4551)
254	(2.5000)	.....	.....	(5.0000)	(.5000)	(8.0000)
255	(1.5700)	.....	.....	(.8155)	.....	(2.3855)
300	(.5250)	.....	(.8253)	.....	.....	(1.3503)
Total	(.5250)	(.0250)	(.8758)	(.6454)	.0000	(2.0712)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2006

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#0281**	**#0331**	**#0391**	**#0421**	**Balance Forward**
101	.8996	.....	.....	.....	.....	.8996
102	12.0380	4.7278	.....	1.0000	.....	17.7658
103	6.9844	.....	.....	.....	28.5678	35.5522
111	1.9750	.....	.5000	3.5000	.....	5.9750
112	2.6527	.....	(.5000)	.5000	.....	2.6527
113	(.4300)	.....	.....	.....	(.5148)	(.9448)
130	(14.4551)	.....	(.5000)	(1.0000)	(1.7746)	(17.7297)
254	(8.0000)	(4.7278)	.0000	(4.0000)	(1.0000)	(17.7278)
255	(2.3855)	.....	.....	.....	.6264	(1.7591)
300	(1.3503)	.....	.....	.....	(27.0226)	(28.3729)
Total	(2.0712)	.0000	(.5000)	.0000	(1.1178)	(3.6890)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	Audit Adjustments[1] #0431	#0491	#0521	#0561	Balance Forward
101	.8996	.....	.....	5.4786	.....	6.3782
102	17.7658	.....	.....	5.4293	.7000	23.8951
103	35.5522	3.3552	2.7296	.....	.....	41.6370
111	5.9750	.....	.....	(4.9786)	.....	.9964
112	2.6527	.....	.....	(4.4297)	.....	(1.7770)
113	(.9448)	(.0844)	.5000	.....	.....	(.5292)
130	(17.7297)	(2.5006)	(1.7820)	(1.4996)	(.7000)	(24.2119)
254	(17.7278)	.....	.0000	(.5000)	.....	(18.2278)
255	(1.7591)	(.7702)	(1.2965)	.5000	.....	(3.3258)
300	(28.3729)	(1.7052)	(2.7812)	.....	.....	(32.8593)
Total	(3.6890)	(1.7052)	(2.6301)	.0000	.0000	(8.0243)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2006

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#0621**	**#0671**	**#0691**	**#0721**	**Balance Forward**
101	6.3782	.....	.....	.5000	.....	6.8782
102	23.8951	1.0646	2.2631	.....	2.1388	29.3616
103	41.6370	.....	.....	.....	.....	41.6370
111	.9964	.....	.....	(.5000)	.....	.4964
112	(1.7770)	6.5000	3.5000	1.0000	5.1063	14.3293
113	(.5292)	.....	.....	.....	.....	(.5292)
130	(24.2119)	(.5646)	(1.2631)	.....	(.2451)	(26.2847)
254	(18.2278)	(7.0000)	(2.5000)	(1.0000)	(5.6740)	(34.4018)
255	(3.3258)	(.5000)	(2.0000)	.....	(1.4800)	(7.3058)
300	(32.8593)	.....	.....	.....	.....	(32.8593)
Total	(8.0243)	(.5000)	.0000	.0000	(.1540)	(8.6783)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2006

		Audit Adjustments[1]				
Program No.	**Brought Forward**	**#0811**	**#9206**	**#9207**	**#9222**	**Total**
101	6.8782	2.4000	.....	.....	.....	9.2782
102	29.3616	1.0000	.5000	.....	.4260	31.2876
103	41.6370	.....	(.1944)	.....	.....	41.4426
111	.4964	1.5000	.....	.0250	.....	2.0214
112	14.3293	.....	(.6259)	.....	.....	13.7034
113	(.5292)	.....	(.3334)	.2250	.....	(.6376)
130	(26.2847)	(3.4000)	.....	.....	(.4260)	(30.1107)
254	(34.4018)	.0626	.....	.0500	.....	(34.2892)
255	(7.3058)	(2.4250)	.....	(.3000)	.....	(10.0308)
300	(32.8593)	.....	.....	.....	.....	(32.8593)
Total	(8.6783)	(.8624)	(.6537)	.0000	.0000	(10.1944)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

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 students in ESE Support Levels 4 and 5 and OJT Career Education 9-12, the Seminole 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, 2006. 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 37.

Findings	Net Audit Adjustment (Unweighted FTE)

Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported by the District in program No. 130 (ESOL) to the course numbers designated for the program by the Department of Education. The results of the test disclosed that 11 of the District's schools reported one or more courses in ESOL that were not eligible for such reporting. We made the following audit adjustments:

101 Basic K-3	.8896	
102 Basic 4-8	4.8396	
103 Basic 9-12	1.2391	
130 ESOL	(6.9683)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Mary High School (#0071)		
2. [Ref. 7101] Two students were reported incorrectly in ESOL. The students were FES and should have been dismissed from ESOL prior to the reporting surveys. We made the following audit adjustments:		
103 Basic 9-12	1.5200	
130 ESOL	(1.5200)	.0000
3. [Ref. 7102] The files for two ESE students did not contain an IEP covering the reporting surveys. We made the following audit adjustments:		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
4. [Ref. 7103] We noted the following involving four ESE students:		
a. The *Matrix of Services* forms for two students, who were reported in program No. 254 (ESE Support Level 4), were missing and could not be located.		
b. The on-campus instruction for one student, who was also provided home-based instruction in the Hospital and Homebound program, was reported incorrectly in program No. 255 (ESE Support Level 5). It should have been reported in program No. 113 (Grades 9-12 with ESE Services).		
c. One student was not reported in accordance with the student's *Matrix of Services* form. The student was reported in program No. 255; however, the *Matrix* supported program No. 254.		
We made the following audit adjustments:		
113 Grades 9-12 with ESE Services	1.5700	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.0700)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Mary High School (#0071) (Continued)		
5. [Ref. 7104] The timecards necessary to support the OJT hours reported for two students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.5250)	(.5250)
		(.5250)
Lake Mary Elementary School (#0081)		
6. [Ref. 8101] The files for three ESE students did not contain a *Matrix of Services* form covering the reporting surveys. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	1.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(.5000)	.0000
		.0000
Evans Elementary School (#0111)		
7. [Ref. 11101] One part-time, ESE student was reported incorrectly in program No. 111 (Grades K-3 with ESE Services) in the February survey. The student was not placed in ESE until after that survey. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(.0250)	(.0250)
8. [Ref. 11171] One teacher taught a Computer class that included one LEP student, but had earned only 18 of the required 60 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
101 Basic K-3	.0100	
130 ESOL	(.0100)	.0000
		(.0250)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Seminole High School (#0181)		
9. [Ref. 18101] The *LEP Student Plans* for four LEP students were missing and could not be located. We also noted that the parents of one student were not notified of their child's ESOL-placement until after the reporting survey. We made the following audit adjustments:		
103 Basic 9-12	1.8823	
130 ESOL	(1.8823)	.0000
10. [Ref. 18102] One student was reported incorrectly in ESOL in the October survey for a sixth year of ESOL-placement. The assessment of the student's English language proficiency should have been completed prior to survey, but was not. We noted the student was determined to be FES and a Competent English Writer prior to the survey, and a Competent English Reader after the survey. We made the following audit adjustments:		
103 Basic 9-12	.2361	
130 ESOL	(.2361)	.0000
11. [Ref. 18103] The timecards for seven students, whose reported course schedules included OJT, indicated that the students did not work during survey and should not have been reported for OJT. We made the following audit adjustment:		
300 Career Education 9-12	(.8253)	(.8253)
12. [Ref. 18104] The FTE for the dual-enrolled courses taken by five students was incorrectly computed based on class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses "shall be reported by school districts as 75 membership hours for purposes of FTE calculation." We made the following audit adjustment:		
103 Basic 9-12	(.0505)	(.0505)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Seminole High School (#0181) (Continued)		
13. [Ref. 18171] One teacher taught Math to a class that included two LEP students, but had earned only 42 of the required 60 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
103 Basic 9-12	.1574	
130 ESOL	(.1574)	.0000
		(.8758)
Millennium Middle School (#0182)		
14. [Ref. 18273] One teacher taught a Computer course to a class that included one LEP student, but had earned only 18 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made no audit adjustments for this exception because the FTE for the LEP student involved has been adjusted in finding No. 16 (Ref. 18202).		
		.0000
15. [Ref. 18201] One student withdrew from school prior to survey and should not have been reported for FEFP-funding. We made the following audit adjustments:		
102 Basic 4-8	(.2092)	
130 ESOL	(.2908)	(.5000)
16. [Ref. 18202] Parental notification, assessment of English language proficiency, and the *LEP Student Plan* for one student in ESOL were not completed on a timely basis. The student was assessed FES on March 11, 2005, but parental notification and the writing assessment were not made until January 23, 2006, and the *LEP Student Plan* was not completed until March 8, 2006. We made the following audit adjustments:		
102 Basic 4-8	.6454	
130 ESOL	(.6454)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Millennium Middle School (#0182) (Continued)		
17. [Ref. 18203] Four ESE students were reported incorrectly in program No. 254 (ESE Support Level 4). The students' IEPs reflected program No. 112 (Grades 4-8 with ESE Services), and there were no *Matrix of Services* forms in the students' files. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	3.0000	
254 ESE Support Level 4	(3.0000)	.0000
18. [Ref. 18204] The entire course schedule for one student, who was provided on-campus instruction in Basic education and home-based instruction in the Hospital and Homebound program, was incorrectly reported in program No. 255 (ESE Support Level 5), and the student's on-campus courses were reported twice. These courses should have been reported only once and in program No. 102 (Basic 4-8). We made the following audit adjustments:		
102 Basic 4-8	.1701	
255 ESE Support Level 5	(.3155)	(.1454)
19. [Ref. 18205] The *Matrix of Services* forms for three ESE students were not reviewed and updated, as appropriate, when the students' new IEPs were developed. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
20. [Ref. 18206] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Millennium Middle School (#0182) (Continued)		
21. [Ref. 18271] The parental notification letter for one out-of-field teacher was dated February 2006; consequently, the notification was not effective for the October survey and, because the letter's date did not include the day of mailing, we could not determine if the notification was effective for the February survey. We also noted that the teacher concerned had earned only 29 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:		
102 Basic 4-8	3.3562	
112 Grades 4-8 with ESE Services	(2.6381)	
130 ESOL	(.7181)	.0000
22. [Ref. 18274] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	2.3635	
112 Grades 4-8 with ESE Services	(1.2092)	
130 ESOL	(1.1543)	.0000
23. [Ref. 18275] One teacher taught Math to a class that included six LEP students during the school term covered by the October 2005 survey, but did not earn the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until November 3, 2005. We made the following audit adjustments:		
102 Basic 4-8	.4362	
130 ESOL	(.4362)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Millennium Middle School (#0182) (Continued)		
24. [Ref. 18276] One teacher taught Geography to a class that included four LEP students, but had earned only 50 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:		
102 Basic 4-8	.4362	
130 ESOL	(.4362)	.0000
		(.6454)
Casselberry Elementary School (#0202)		
25. [Ref. 20201] The file for one ESE student did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Hopper Center (#0281)		
26. [Ref. 28171] One out-of-field ESE teacher did not earn the six college credits required in the teacher's out-of-field area for the 2005-06 school year. We made the following audit adjustments:		
102 Basic 4-8	4.7278	
254 ESE Support Level 4	(4.7278)	.0000
		.0000
Highlands Elementary School (#0331)		
27. [Ref. 33101] The course schedule for one ESE student was incorrectly reported in ESOL in the February survey. It should have been reported entirely in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:		
111 Grades K-3 with ESE Services	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Highlands Elementary School (#0331) (Continued)		
28. [Ref. 33102] One student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
29. [Ref. 33103] One student was absent for an entire survey period and should not have been reported for FEFP-funding. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)
		(.5000)
Winter Springs Elementary School (#0391)		
30. [Ref. 39101] One LEP student in ESOL was beyond the six-year maximum period allowed for ESOL-funding. We made the following adjustments:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
31. [Ref. 39102] We noted the following exceptions involving six ESE students: the *Matrix of Services* forms for five of the students were not reviewed and updated, as appropriate, when the students' new IEPs were developed, and the file for the sixth student did not contain a *Matrix* form covering the reporting survey. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	3.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(4.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Oviedo High School (#0421)		
32. [Ref. 42101] We noted the following exceptions involving two ESE students:		
a. The entire course schedule for one part-time ESE student, who was provided on-campus instruction in Basic education and home-based instruction in the Hospital and Homebound program, was reported incorrectly in program No. 255 (ESE Support Level 5). The student's on-campus Basic instruction should have been reported in program No. 103 (Basic 9-12).		
b. One ESE student was not reported in accordance with the student's *Matrix of Services* form.		
We made the following audit adjustments:		
103 Basic 9-12	.3736	
255 ESE Support Level 5	(.3736)	.0000
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
33. [Ref. 42102] We noted the following exceptions involving eight students in OJT:		
a. The timecards for six students were missing and could not be located. We also noted that the timecard covering the February survey for one of these six students, whose October timecard was missing, supported only 9.5 work hours rather than the 14 hours that were reported.		
b. The timecards for two students, who were reported for 9.4 and 6.2 work hours, supported only 5.5 and zero hours, respectively.		
We made the following audit adjustment:		
300 Career Education 9-12	(1.1178)	(1.1178)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Oviedo High School (#0421) (Continued)		
34. [Ref. 42171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	26.4196	
113 Grades 9-12 with ESE Services	(.5148)	
300 Career Education 9-12	(25.9048)	.0000
35. [Ref. 42172] One teacher taught Math to a class that included 12 LEP students during the October and February surveys, but did not earn the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until March 28, 2006. We made the following audit adjustments:		
103 Basic 9-12	1.7746	
130 ESOL	(1.7746)	.0000
		(1.1178)
Lyman High School (#0431)		
36. [Ref. 43101] Two LEP students were beyond the six-year maximum period allowed for ESOL-funding. We made the following audit adjustments:		
103 Basic 9-12	1.3716	
130 ESOL	(1.3716)	.0000
37. [Ref. 43102] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer. We made the following audit adjustments:		
103 Basic 9-12	.3482	
130 ESOL	(.3482)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Lyman High School (#0431) (Continued)		
38. [Ref. 43105] The entire course schedules for three students, who were provided on-campus instruction in Basic education and home-based instruction in the Hospital and Homebound program, were incorrectly reported in program No. 255 (ESE Support Level 5). The students' on-campus Basic instruction should have been reported in program No. 113 (Grades 9-12 with ESE Services) (two students) and program No. 103 (Basic 9-12) (one student). We made the following audit adjustments:		
103 Basic 9-12	.4326	
113 Grades 9-12 with ESE Services	.3376	
255 ESE Support Level 5	(.7702)	.0000
39. [Ref. 43106] The timecards necessary to support the OJT hours reported for ten students were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(1.2732)	(1.2732)
40. [Ref. 43107] The timecards for four students reported for OJT indicated that the students did not work during the reporting survey. We also noted that one student's timecard did not identify the student's employer and was not signed by the student's supervisor. We made the following audit adjustment:		
300 Career Education 9-12	(.4320)	(.4320)
41. [Ref. 43171] One teacher taught Physics to a class that included three LEP students, but had earned only 50 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:		
103 Basic 9-12	.4432	
130 ESOL	(.4432)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Lyman High School (#0431) (Continued)		
42. [Ref. 43173] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status for the 2005-06 school year. We made the following audit adjustments:		
103 Basic 9-12	.7596	
113 Grades 9-12 with ESE Services	(.4220)	
130 ESOL	(.3376)	.0000
		(1.7052)
Lake Brantley High School (#0491)		
43. [Ref. 49101] We noted the following exceptions involving five LEP students:		
a. The *LEP Student Plans* for four students, who were reported in the October survey, were not prepared until after that survey.		
b. The file for one student did not contain evidence that the student's parents were notified of the student's ESOL-placement.		
We made the following audit adjustments:		
103 Basic 9-12	1.7820	
130 ESOL	(1.7820)	.0000
44. [Ref. 49102] We noted the following exceptions involving two ESE students:		
a. The file for one ESE student did not contain a signed and completed IEP covering the reporting survey. The student's previous IEP had expired and a new one was not prepared.		

Finding continues on next page.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Brantley High School (#0491) (Continued)		
b. The entire course schedule for one student, who was provided on-campus instruction in Basic education and home-based instruction in the Hospital and Homebound program, was reported incorrectly in program No. 255 (ESE Support Level 5). The students' on-campus Basic instruction should have been reported in program No. 103 (Basic 9-12).		
We made the following audit adjustments:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
103 Basic 9-12	.2965	
255 ESE Support Level 5	(.2965)	.0000
45. [Ref. 49103] One ESE student was not reported in accordance with the student's *Matrix of Services* form, and one student's *Matrix* form was missing and could not be located. We made the following audit adjustments:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
46. [Ref. 49104] We noted the following exceptions involving 16 students in OJT:		
a. The timecards for ten students were missing and could not be located. We also noted that the reported course schedule for one of these ten students incorrectly funded two 9-week Basic education courses as if they were 18-week courses.		
b. The timecards for six students were not signed by the students' supervisors.		
We made the following audit adjustments:		
103 Basic 9-12	(.1457)	
300 Career Education 9-12	(2.4844)	(2.6301)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Lake Brantley High School (#0491) (Continued)		
47. [Ref. 49174] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
103 Basic 9-12	.2968	
300 Career Education 9-12	(.2968)	.0000
		(2.6301)
Idyllwilde Elementary School (#0521)		
48. [Ref. 52101] A *Matrix of Services* form for one student in program No. 254 (ESE Support Level 4) was not properly scored. The *Matrix* form authorized Level 5 services in four of the five Domains and showed a total score of 21 points; however, it incorrectly omitted the one Special Considerations point designated for such circumstances. We made the following audit adjustments:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
49. [Ref. 52171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
101 Basic K-3	4.9786	
102 Basic 4-8	4.4297	
111 Grades K-3 with ESE Services	(4.9786)	
112 Grades 4-8 with ESE Services	(4.4297)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Idyllwilde Elementary School (#0521) (Continued)		
50. [Ref. 52172/73] Two teachers taught 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:		
Ref. 52172		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
Ref. 52173		
102 Basic 4-8	.9996	
130 ESOL	(.9996)	.0000
		.0000
Altamonte Elementary School (#0561)		
51. [Ref. 56171] One teacher taught Math, Science, and Social Studies to a class that included two 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:		
102 Basic 4-8	.7000	
130 ESOL	(.7000)	.0000
		.0000
Rock Lake Middle School (#0621)		
52. [Ref. 62101] The file for one LEP student did not contain an *LEP Student Plan* covering the reporting survey. We made the following audit adjustments:		
102 Basic 4-8	.2823	
130 ESOL	(.2823)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Rock Lake Middle School (#0621) (Continued)		
53. [Ref. 62102] The *Matrix of Services* form for one ESE student was not reviewed and updated, as appropriate, when the student's new IEP was developed, and the file for another ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000
54. [Ref. 62103] The *Matrix of Services* forms for four ESE students were not reviewed and updated, as appropriate, when the students' new IEPs were developed, and the *Matrix* form for another ESE student was over three years and expired prior to the reporting survey. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	4.0000	
254 ESE Support Level 4	(3.5000)	
255 ESE Support Level 5	(.5000)	.0000
55. [Ref. 62104] Two ESE students were reported incorrectly in program No. 254 (ESE Support Level 4). The students' IEPs reflected program No. 112 (Grades 4-8 with ESE Services), and the students' files did not contain *Matrix of Services* forms. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
56. [Ref. 62105] One ESE student was absent from school the entire survey period and should not have been reported for FEFP-funding. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Rock Lake Middle School (#0621) (Continued)		
57. [Ref. 62171/72] Two teachers taught Science classes that included one LEP student each, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to their in-service training timelines. One teacher (Ref. 62171) had earned eight points, and one teacher (Ref. 62172) had earned zero points. We made the following audit adjustments:		
Ref. 62171		
102 Basic 4-8	.1654	
130 ESOL	(.1654)	.0000
Ref. 62172		
102 Basic 4-8	.1169	
130 ESOL	(.1169)	.0000
		(.5000)
Greenwood Lakes Middle School (#0671)		
58. [Ref. 67101] The files for two ESE students did not contain IEPs covering the reporting surveys. We made the following audit adjustments:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

59. [Ref. 67102] We noted the following exceptions involving six ESE students:

a. The files for three students in program No. 254 (ESE Support Level 4) did not contain a *Matrix of Services* form covering the reporting surveys.

b. The *Matrix of Services* forms for two students in program No. 255 (ESE Support Level 5) authorized program No. 254 and program No. 112 (Grades 4-8 with ESE Services), respectively.

c. The *Matrix of Services* form for one student in program No. 254 was not reviewed and updated, as appropriate, when the student's new IEP was developed.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Greenwood Lakes Middle School (#0671) (Continued)		
We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	4.5000	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	(2.0000)	.0000
60. [Ref. 67171/72] Two teachers taught Geography and Algebra, respectively, to classes that included LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 67171) had earned zero points and the other (Ref. 67172) had earned 39 points. We made the following audit adjustments:		
Ref. 67171		
102 Basic 4-8	1.0877	
130 ESOL	(1.0877)	.0000
Ref. 67172		
102 Basic 4-8	.1754	
130 ESOL	(.1754)	.0000
		.0000
Heathrow Elementary School (#0691)		
61. [Ref. 69101] The *Matrix of Services* form for one ESE student in program No. 254 (ESE Support Level 4) in the October and February surveys covered only the February survey, and authorized program No. 112 (Grades 4-8 with ESE Services), rather than program No. 254. We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
62. [Ref. 69102] 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)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Heathrow Elementary School (#0691) (Continued)		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
		.0000
Lawton Chiles Middle School (#0721)		
63. [Ref. 72102] The file for one ESE student did not contain an IEP covering the reporting surveys. We made the following audit adjustments:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
64. [Ref. 72103] We noted the following exceptions involving seven ESE students:		
a. The *Matrix of Services* forms for five students were not reviewed and updated, as appropriate, when the students' new IEPs were developed, and the students were not reported in accordance with their *Matrix* forms.		
b. Two students were not reported in accordance with their *Matrix of Services* forms.		
We made the following audit adjustments:		
112 Grades 4-8 with ESE Services	6.5000	
254 ESE Support Level 4	(5.5000)	
255 ESE Support Level 5	(1.0000)	.0000
65. [Ref. 72104] One part-time ESE student, who was provided 978 weekly minutes of on-campus instruction and 60 weekly minutes of home-based instruction in the Hospital and Homebound program, was incorrectly reported as a full-time student earning .5000 FTE in program No. 254 (ESE Support Level 4). The student actually earned a total of .3460 FTE, as follows: .3260 FTE in program No. 254 for on-campus instruction, and .0200 FTE in program No. 255 (ESE Support Level 5) for home-based instruction). We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Lawton Chiles Middle School (#0721) (Continued)		
254 ESE Support Level 4	(.1740)	
255 ESE Support Level 5	.0200	(.1540)

66. [Ref. 72105] One Gifted ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for Hospital and Homebound services that were not provided during survey. We noted that the student had been dismissed from the Hospital and Homebound program prior to the reporting survey. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

67. [Ref. 72171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	1.1388	
112 Grades 4-8 with ESE Services	(.8937)	
130 ESOL	(.2451)	.0000
		(.1540)

Wicklow Elementary School (#0811)

68. [Ref. 81101] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer, and there was no LEP Committee recommendation supporting the student's ESOL-placement. We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Wicklow Elementary School (#0811) (Continued)		
69. [Ref. 81102] One student was reported incorrectly in ESOL. The student was FES and the LEP Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)3., Florida Administrative Code. We made the following audit adjustments:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
70. [Ref. 81103] One ESE student withdrew from school prior to the reporting survey and should not have been reported for FEFP-funding. We also noted that the student's file did not contain an IEP covering the survey concerned. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(.5000)	(.5000)
71. [Ref. 81104] The *Matrix of Services* form for one ESE student was not reviewed and updated, as appropriate, when the student's new IEP was developed. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
72. [Ref. 81105] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Wicklow Elementary School (#0811) (Continued)		
73. [Ref. 81106] One part-time ESE student, who was provided 675 weekly minutes of on-campus instruction and 90 weekly minutes of home-based instruction in the Hospital and Homebound program, was incorrectly reported as a full-time student earning .5000 FTE in program No. 255 (ESE Support Level 5) in the October and February surveys. The student actually earned a total of .3188 FTE in each survey, as follows: .2813 FTE in program No. 254 (ESE Support Level 4) for on-campus instruction, and .0375 FTE in program No. 255 for home-based instruction. We made the following audit adjustments:		
254 ESE Support Level 4	.5626	
255 ESE Support Level 5	(.9250)	(.3624)
74. [Ref. 81171/72] Two teachers taught Math, Science, and Social Studies to classes that included LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 81171) had earned 21 points, and the other teacher (Ref. 81172) had earned 1 point. We made the following audit adjustments:		
Ref. 81171		
101 Basic K-3	1.3000	
130 ESOL	(1.3000)	.0000
Ref. 81172		
101 Basic K-3	.6000	
130 ESOL	(.6000)	.0000
		(.8624)
Seminole County Detention Center (#9206)		
75. [Ref. 920601] Two students in the July survey and two students in the June survey were not enrolled in school during those surveys and should not have been reported for FEFP-funding. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Seminole County Detention Center (#9206) (Continued)		
103 Basic 9-12	(.1944)	
112 Grades 4-8 with ESE Services	(.1259)	
113 Grades 9-12 with ESE Services	(.3334)	(.6537)

76. [Ref. 920602] The files for three students in the July, October, and June surveys did not contain an IEP covering the survey involved. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		(.6537)

Hospital and Homebound Program (#9207)

77. [Ref. 920701] We noted the following exceptions involving four ESE students:

a. Two students in program No. 255 (ESE Support Level 5) were provided home-based instruction via telephone conference calls involving Hospital and Homebound teachers and multiple homebound students. Such instruction is not considered *individualized* instruction and, consequently, is not eligible for the 13 Special Consideration points designated for *individualized* instruction on a homebound student's *Matrix of Services* form. Absent these 13 points, the two cited students should have been reported in program No. 113 (Grades 9-12 with ESE Services).

b. One student was reported incorrectly in program No. 255. The student's *Matrix of Services* form authorized program No. 254 (ESE Support Level 4).

c. The *Matrix of Services* form for one student in program No. 255 was not reviewed and updated, as appropriate, when the student's new IEP was developed.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Net Audit Adjustment (Unweighted FTE)
Hospital and Homebound Program (#9207) (Continued)		
113 Grades 9-12 with ESE Services	.2250	
255 ESE Support Level 5	(.2250)	.0000
254 ESE Support Level 4	.0500	
255 ESE Support Level 5	(.0500)	.0000
111 Grades K-3 with ESE Services	.0250	
255 ESE Support Level 5	(.0250)	.0000
		.0000
Rays of Hope Charter School (#9222)		
78. [Ref. 922201] The file for one LEP student did not contain an *LEP Student Plan* covering the 2005-06 school year. We made the following audit adjustments:		
102 Basic 4-8	.2840	
130 ESOL	(.2840)	.0000
79. [Ref. 922271] One teacher was not properly certified and was not approved by the Charter School Board to teach out-of-field. The teacher held certification in English, but taught a class that included LEP students and required the ESOL-endorsement. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
102 Basic 4-8	.1420	
130 ESOL	(.1420)	.0000
		.0000
		(10.1944)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for funding in ESOL; (2) FTE is correctly calculated for all reported students, particularly for dual-enrolled students and students who were provided both on-campus instruction and home-based instruction in the Hospital and Homebound program; (3) only eligible students who are in attendance and membership for a particular survey are reported for FEFP funding; (4) students are reported in the proper funding categories and have adequate documentation to support that reporting; particularly with regard to students in ESOL and ESE; (5) teachers are properly certified or, if out-of-field, have appropriate School Board approval and parental notification; and (6) teachers earn the in-service training points required 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 the 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 2005-2006

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 2005-2006
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57(5), F.S. ..... Exceptional Students Instruction

Section 1011.62, F.S. ..... Funds for Operation of Schools

Section 1011.62(1)(e), F.S. ..... Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. ..... Development of Individual Educational Plans for Students with Disabilities

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 Exceptional Students

Rule 6A-6.0331, F.A.C. ..... Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction

Rule 6A-6.0334, F.A.C. ..... Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. ..... Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Matrix of Services Handbook

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. ..... Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2005-2006

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

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. .....Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. .....Definition of 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

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

A copy of management's response may be found beginning on page 59 of this report.

Management agreed with our findings and recommendations, except for certain findings involving students in ESE and ESOL. Although management did not specifically identify these findings by finding number, enough information was provided in its response to enable us to determine the specific findings with which management disagreed, as shown below:

ESE Finding Nos. 19, 31, 53, 54, 59, 64, 71, and 77 - Management indicated its disagreement with our citation that the *Matrix of Services* forms for 21 students were not reviewed and updated at the time the students' new IEPs were developed. However, management's response only referred to Section 1011.62(e), Florida Statutes, [the general authorization for *Matrix* forms] and related District procedures, and did not address the requirement that *Matrix* review and updating occur when new IEPs are developed. Consequently, our findings stand as presented herein.

ESOL Finding No. 10 – Although management indicated its disagreement that "some LEP students should have been assessed prior to a survey," we were able to identify only one such finding, which cites one student whose English language proficiency should have been assessed prior to survey. Management's response only referred to the testing windows in the *LEP Procedural Handbook* and did not address the applicability of those testing windows to the specific circumstances of the student cited. Consequently, finding No. 10 stands as presented herein.

The accompanying notes are an integral part of this schedule.

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 Seminole County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-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 Seminole County. For the fiscal year ended June 30, 2006, the District operated 76 schools, reported 66,949.65 unweighted full-time equivalent (FTE) students, and received approximately $192 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.

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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) Career Education (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, 2006. 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:

Seminole County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
- Ineligible Courses Reported in ESOL	1
1. Lake Mary High School	2 through 5
2. Lake Mary Elementary School	6
3. Evans Elementary School	7 and 8
4. Seminole High School	9 through 13
5. Millennium Middle School	14 through 24
6. Casselberry Elementary School	25
7. Crooms Academy of Information Technology	NA
8. Hopper Center	26
9. Rosenwald Center	NA
10. Highlands Elementary School	27 through 29
11. Winter Springs Elementary School	30 and 31
12. Oviedo High School	32 through 35
13. Lyman High School	36 through 42
14. Lake Brantley High School	43 through 47
15. Idyllwilde Elementary School	48 through 50
16. Altamonte Elementary School	51
17. Rock Lake Middle School	52 through 57
18. Greenwood Lakes Middle School	58 through 60
19. Heathrow Elementary School	61 and 62
20. Lawton Chiles Middle School	63 through 67
21. Wicklow Elementary School	68 through 74
22. Seminole County Detention Center	75 and 76
23. Hospital and Homebound	77
24. Rays of Hope Charter School	78 and 79

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

INDEPENDENT AUDITOR'S REPORT
SEMINOLE COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 26, 2006, that the Seminole 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, 2006. 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.

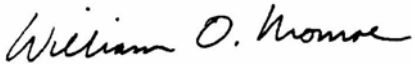
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, 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.

In our opinion, the Seminole 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, 2006.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these 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.

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 Seminole 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
March 16, 2007

SCHEDULE A

Seminole County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2006

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	1,052	100.00%	61,642	100.00%
Sample[2]	-	-	613	0.99%
General Tests				
Students w/ Exceptions *(Non-sample)*	-	-	27	NM
Net Audit Adjustments *(Non-sample)*	-	-	10	NM
Detailed Tests				
Students w/ Exceptions *(Sample)*	-	-	44	(7.18%)
Net Audit Adjustments *(Sample)*	-	-	(19)	(3.09%)
General and Detailed Tests				
Students w/ Exceptions	-	-	71	NM
Net Audit Adjustments	-	-	(9)	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, 2006. The District reported 61,642 students in the following ridership categories: 1,489 in IDEA (K-12), Weighted; 293 in IDEA (K-12), Unweighted; 209 in IDEA (PK), Weighted; 137 in IDEA (PK), Unweighted; 2 in Teenage Parents and Infants; 3,148 in Hazardous Walking; 56,141 in Two Miles or More; 6 in Center to Center (IDEA), Weighted; 18 in Center to Center (IDEA), Unweighted; and 199 in Center to Center (Vocational). The District also reported operating a total of 1,052 vehicles. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Seminole County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

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. The Seminole 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, 2006. 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 55.

Findings	**Students Transported Net Audit Adjustment**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1 and 2. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the July, October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 3 through 8.

General Tests

1. [Ref. 51] The number of days-in-term for 17 students in Two Miles or More in the July survey was incorrectly reported. The students were reported for 24 days-in-term, but were transported during a 20-day term. We made the following audit adjustments:

July 2005 Survey		
20 Days-in-Term		
Two Miles or More *(Non-sample Students)*	17	
24 Days-in-Term		
Two Miles or More *(Non-sample Students)*	(17)	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Seminole County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Students Transported Net Audit Adjustment
General Tests (Continued)		
2. [Ref. 52] Ten ESE students, who were eligible for State transportation funding, were omitted from the District's reported ridership figures (six in the July survey and four in the June survey). All of the students were appropriately transported to an out-of-district ESE center and met ridership and enrollment requirements. We made the following audit adjustments:		
July 2005 Survey		
20 Days-in-Term		
IDEA (K-12), Weighted *(Non-sample Students)*	6	
June 2006 Survey		
20 Days-in-Term		
IDEA (K-12), Weighted *(Non-sample Students)*	4	10
Net Audit Adjustments from General Tests		
Non-sample Students		10
Detailed Tests		
3. [Ref. 53] We noted the following exceptions involving six students in the July survey:		
a. Three students were reported incorrectly in Two Miles or More. These students lived less than two miles from school and should not have been reported for State transportation funding.		
b. Two students were reported incorrectly in Hazardous Walking. The students did not have to cross a hazardous route and lived more than two miles from school; consequently, they should have been reported in Two Miles or More.		
c. One student was reported incorrectly in IDEA (K-12), Unweighted. The student lived more than two miles from school and should have been reported in Two Miles or More.		

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Seminole County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
We made the following audit adjustments:		
July 2005 Survey		
1 Day-in-Term		
Two Miles or More	(3)	
Hazardous Walking	(2)	
Two Miles or More	2	
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	(3)

4. [Ref. 54] We noted the following exceptions involving 13 students in the October survey (ten in Hazardous Walking and three in Two Miles or More):

a. Four students (two in Hazardous Walking and two in Two Miles or More) were not transported during the survey period and should not have been reported.

b. Eight students were reported incorrectly in Hazardous Walking. The students did not have to cross a hazardous condition location to get to school. Seven of the students lived more than two miles from school; consequently, they should have been reported in Two Miles or More. The eighth student lived less than two miles from school and was ineligible for State transportation funding.

c. One student was reported incorrectly in Two Miles or More. The student lived less than two miles from school, had to cross a hazardous condition location to get to school, and thus, should have been reported in Hazardous Walking.

We made the following audit adjustments:

October 2005 Survey	
90 Days-in-Term	
Hazardous Walking	(2)
Two Miles or More	(2)
Hazardous Walking	(8)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Seminole County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
Two Miles or More	7	
Hazardous Walking	1	
Two Miles or More	(1)	(5)

5. [Ref. 55] Five ESE students in the October survey were reported incorrectly in IDEA-weighted ridership categories (three in IDEA (K-12), Weighted and two in IDEA (PK), Weighted), as follows:

a. The IEPs for the three students in IDEA (K-12), Weighted did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. However, these students lived more than two miles from school and were eligible for Two Miles or More.

b. The IEPs for the two students in IDEA (PK), Weighted indicated that the students were to be provided car seats; however, car seats are not considered qualifying medical equipment within the five criteria required for IDEA-weighted classification. We noted that these students were eligible for IDEA-unweighted classification.

We made the following audit adjustments:

October 2005 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
Two Miles or More	3	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Seminole County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
6. [Ref. 56] We noted the following exceptions involving eight students in the February survey (six in Hazardous Walking, one in IDEA (PK), Unweighted, and one in Two Miles or More):		
a. Five students in Hazardous Walking did not have to cross a hazardous condition location to get to school. Two of these students lived more than two miles from school and were eligible for Two Miles or More.		
b. One student in Hazardous Walking withdrew from school prior to survey and should not have been reported.		
c. Two students (one in IDEA (PK), Unweighted, and one in Two Miles or More) were not transported during the survey period and should not have been reported.		
We made the following audit adjustments:		
February 2006 Survey		
90 Days-in-Term		
Hazardous Walking	(5)	
Two Miles or More	2	
Hazardous Walking	(1)	
IDEA (PK), Unweighted	(1)	
Two Miles or More	(1)	(6)
7. [Ref. 57] Seven students were reported incorrectly in IDEA ridership categories in the February survey, as follows:		
a. Four students in IDEA (K-12), Unweighted were not enrolled in ESE programs (three students) or were enrolled in a non-IDEA-eligible Gifted program (one student). All four students lived less than two miles from school; consequently, they should not have been reported for State transportation funding.		

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Seminole County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
b. The IEPs for the two students in IDEA (K-12), Weighted did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. One of the students lived more than two miles from school and was eligible for Two Miles or More. The other student lived less than two miles from school and should not have been reported for State transportation funding.		
c. The IEP for one student in the IDEA (K-12), Unweighted indicated that the student met one of the five criteria required for IDEA-weighted classification; consequently, the student should have been reported in the IDEA (K-12), Weighted.		
We made the following audit adjustments:		
February 2006 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted	(4)	
IDEA (K-12), Weighted	(2)	
Two Miles or More	1	
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(1)	(5)

8. [Ref. 59] The IEPs for five students in IDEA (PK), Weighted indicated that the students were to be provided car seats; however, car seats are not considered qualifying medical equipment within the five criteria required for IDEA-weighted classification. We noted that these students were eligible for IDEA-unweighted classification. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Seminole County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Findings		Students Transported Net Audit Adjustment
Detailed Tests (Continued)		
June 2006 Survey		
20 Days-in-Term		
IDEA (PK), Weighted	(5)	
IDEA (PK), Unweighted	5	0
Net Audit Adjustments from Detailed Tests		
Sample Students		(19)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Seminole County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories for the correct number of days-in-term; (2) only those students in fundable ridership categories who are enrolled in school during the survey week and ride a bus during the 11-day survey period are reported for State transportation funding; (3) the distance from home to school, for students reported in Two Miles or More is verified prior to reporting; and (4) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA 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

Seminole County District School Board
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our finding and recommendations related to student transportation.

A copy of management's response may be found beginning on page 59 of this report.

The accompanying notes are an integral part of this schedule.

Seminole County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Seminole County

For the fiscal year ended June 30, 2006, the District received approximately $11.8 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2005	110	1,236
October 2005	394	29,361
February 2006	398	28,381
June 2006	150	2,664
Total	1,052	61,642

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

Seminole County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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, 2006. 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

SEMINOLE COUNTY PUBLIC SCHOOLS

BILL VOGEL, Ed.D.
Superintendent

Educational Support Center
400 E. Lake Mary Boulevard
Sanford, Florida 32773-7127
Phone: (407) 320-0004
Fax: (407) 320-0281
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SCHOOL BOARD
BARRY GAINER
Chairman

DIANE BAUER
Vice Chairman

JEANNE MORRIS
Board Member

SANDY ROBINSON
Board Member

DEDE SCHAFFNER
Board Member

Visit Our Web Site
www.scps.k12.fl.us

April 12, 2007

Mr. William O. Monroe, CPA
Auditor General
Room 412C; Claude Pepper Bldg.
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Joseph L. Williams

Dear Mr. Monroe:

Seminole County Public Schools (SCPS) has reviewed your "Report on the examination of full-time equivalent (FTE) students" dated March 16, 2007. This letter is in response to your preliminary draft, the aforementioned report. We understand that your recent audit has found that the Seminole County District School Board complied with the State requirements found 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. We also understand that, as part of the recent audit, you have found areas of material noncompliance. This response addresses discrepancies mentioned in your report. You have identified two primary instances of material noncompliance, exceptions involving ESE Support Levels 4 and 5, and OJT students in the Career Education 9-12 program, which we will specifically address. Furthermore, your report states "exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located." This response will refer to reporting errors as such and "records that were not properly and accurately prepared" as *records management discrepancies*. Details related to data reporting or records management errors in ESE and OJT will include district-based solutions to reduce or eliminate future discrepancies.

1. **General Reporting Errors and Records Management Discrepancies.** Seminole County Public Schools will continue to explore new processes and programs that can improve data quality and enhance the records management system. Considering the fact that data quality and records management processes depend heavily on human intervention, we see opportunities to improve in both areas through efficient and more frequent communication with the appropriate audiences of school and district-based management, data entry personnel and others involved in these two activities. We are currently pursuing the purchase and implementation of a program that will edit and validate most of the data elements referred to in your report. In addition, SCPS is making measurable improvements in the records management area at all levels within the organization. The records management initiative will afford the district an opportunity to heighten awareness of proper records management procedures and improve the level of communication with those responsible for entering and maintaining the data in our systems.

2. **ESE Program.** SCPS does not agree with all of the findings within the ESE program. According to your report, "66 of 293 students in the sample ESE Support Levels 4 and 5" population were found to have data reporting or records management discrepancies. Your report indicates that 21 of the 66 student sample were out-of-compliance due to the *Matrix of Services* form not being reviewed or updated. SCPS disagrees with this finding based on Florida Statutes 1011.62(e). Paragraph 1b of the Statutes states "In order to generate funds using one of the two weighted cost factors, a matrix of services must be completed at the time of the student's initial placement into an exceptional student education program and at least

Mr. William O. Monroe, CPA
April 10, 2007
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once every 3 years by personnel who have received approved training." Each year, at the annual IEP, the Matrix Cost Factor is reviewed and the Cost Factor of the current IEP is written into the IEP and signed by the IEP team members. To support the above requirements, SCPS has a built-in feature in the web-based IEP system that reminds the teacher to input the Cost Factor on the IEP based on current IEP services. In response to other ESE findings, SCPS has conducted information sessions with school and district-based administration, ESE coordinators, and school based personnel on the topic of proper maintenance of student records. Furthermore, SCPS will conduct regular review sessions with appropriate personnel within the district. These *reviews* will cover ESE specific procedures related to data entry and records maintenance/management.

3. **Career Education Program.** SCPS agrees with the findings in the Career Education program. According to your report, "47 of the 144 OJT students in the sample for Career Education 9-12 had exceptions". The majority of OJT related errors were due to timecards that were "missing or could not be located." However, other errors pointed to deficiencies such as time cards missing a supervisor's signature, timecards that documented no hours worked, or timecards indicating that the hours worked did not match the student course schedule. In all but one of the scenarios found in your audit, we have determined that the root cause of the problem is that OJT teachers did not properly monitor their students' timecards. SCPS has initiated an internal process as a result of the OJT findings. The process is currently underway and involves district-level personnel visiting each school found to have discrepancies, meeting with school administration and the OJT teacher, and discussing each specific finding. During the meeting, proper procedures will be discussed. "Proper procedures" include attaching job search papers to the timecard if the student is actively seeking employment, following up with students who have unsigned timecards and setting a hard deadline for timecards to be returned signed, stressing the importance of verifying hours worked on the timecard, and, in certain situations, rescheduling students to basic courses when the student fails to meet timecard requirements. SCPS will also implement an annual, internal timecard audit with all high schools within the district.

4. **Transportation.** SCPS agrees with your Transportation findings on all points. The problems were caused by the following situations:
   - change of demographics from the start of the attendance window to the date certain
   - school housed at alternate location during summer term
   - incomplete driver reporting
   - outdated IEPs
   - students with 504s who live within two miles of the school and receive transportation but are not state funded
   - reporting car seats as Weighted.

   In order to improve the accuracy of future surveys, we have updated our list of hazardous walking conditions and added the transportation element to SASI. We will also take the following corrective actions:
   - ensure accurate documentation and duration of ridership
   - acquire a Change of Demographic Information report from the Information Services Department for each reporting period
   - continue driver education on reporting procedures

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April 10, 2007
Page 3

- work with Information Services to create a report of transportation requirements from the IEP database (to be used in conjunction with IEPs on file at Transportation to determine Weighted and ESE eligibility)
- stop reporting car seats as Weighted.

5. **ESOL/ELL.** SCPS does not agree with all of the findings within the ESOL/ELL program. According to your report some LEP students should have been assessed prior to a survey. However, according to the *LEP Procedural Handbook*, SCPS has four testing windows for exiting ELL (LEP) students from the program. The testing windows for reading/writing for 2005-06 were
   - September 12-23, 2005
   - November 14-18, 2005
   - January 17-24, 2006
   - April 14 – May 4, 2006.

   Students must pass their IPT assessments (listening, speaking, reading & writing) to be exited from the program. Therefore, we disagree with this specific finding in the recent audit.

   In response to the ELL Plan folders, SCPS continues to monitor ESOL data from the district office. We will also continue to explore alternative solutions that may enhance the monitoring process, leading to improved data accuracy.

Seminole County Public Schools believes that the audit was conducted in a fair and professional manner by both auditors, Mr. Richard Woods and Ms. Gail Collier. Mr. Woods spent several hours with stakeholders within the district in an effort to improve understanding of the audit process, keep communication channels open and effective, and help us identify opportunities for data quality improvements. SCPS will make every reasonable effort to continue its work to improve in all areas where deficiencies were noted. If you have questions about the response please feel free to contact my office.

Sincerely,

Bill Vogel, Ed. D
Superintendent