AUDITOR GENERAL

DAVID W. MARTIN, CPA

HENDRY COUNTY DISTRICT SCHOOL BOARD

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

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2007

Hendry County District School Board members and the Superintendent of Schools who served during the 2006-07 fiscal year are shown in the following tabulation:

	District No.
Richard A. "Rick" Murphy	*1*
Dr. Eva S. Berg	*2*
Patricia B. Langford, Vice-Chair to 11-20-06, Chair from 11-21-06	*3*
Dwayne E. Brown, Vice-Chair from 11-21-06	*4*
John Perry, Jr., Chair to 11-20-06	*5*
Matthew A. Beatty, from 11-21-06	*5*

Thomas W. Connor, Superintendent

This examination was conducted by Christopher E. Tynes and Eric R. Seldomridge, CPA, 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.

Hendry County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2007

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Hendry County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2007

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act

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
HENDRY COUNTY DISTRICT SCHOOL BOARD
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated January 22, 2008, that the Hendry County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. 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 (AICPA) 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.

Compliance

Our examination procedures disclosed the following material noncompliance:

1. **Teachers**

   Fourteen of the 95 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of college credits or in-service points in ESOL.[1]

2. **Students**

   We noted exceptions involving 86 of the 276 students in our sample for ESOL[2]. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, the Hendry 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, 2007.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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[1] *For teachers, see SCHEDULE D, finding Nos. 8, 9, 10, 11, 13, 15, 16, 25, 26, 27, 31, 42, and 43.*

[2] *For ESOL, see SCHEDULE D, finding Nos. 2, 3, 4, 5, 6, 12, 14, 18, 20, 21, 22, 23, 24, 29, 30, 34, 35, 36, 37, 38, and 41.*

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[3] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher compliance; the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[3], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

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 Hendry 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,

David W. Martin, CPA
May 15, 2008

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[3] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2007

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]	12	100.00%	5,690	100.00%	5,452.6700	100.00%
Sample Size[4]	9	75.00%	107	1.88%	93.8530	1.72%
Students w/Exceptions	-	-	(3)	(2.80%)	-	-
Net Audit Adjustments[5]	-	-	-	-	43.9829	-
2. Basic with ESE Services						
Population[3]	13	100.00%	1,297	100.00%	1,348.1700	100.00%
Sample Size[4]	9	69.23%	71	5.47%	64.0400	4.75%
Students w/Exceptions	-	-	(1)	(1.41%)	-	-
Net Audit Adjustments[5]	-	-	-	-	0.0000	-
3. ESOL						
Population[3]	10	100.00%	481	100.00%	344.5900	100.00%
Sample Size[4]	9	90.00%	276	57.38%	184.3830	53.51%
Students w/Exceptions	-	-	(86)	(31.16%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(42.9961)	-
4. ESE Support Levels 4 and 5						
Population[3]	8	100.00%	24	100.00%	25.5600	100.00%
Sample Size[4]	7	87.50%	24	100.00%	22.4834	87.96%
Students w/Exceptions	-	-	(3)	(12.50%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(2.0800)	-
5. Career Education 9-12						
Population[3]	4	100.00%	2	100.00%	260.8400	100.00%
Sample Size[4]	1	25.00%	2	100.00%	.6800	0.26%
Students w/Exceptions	-	-	(2)	(100.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(.8500)	-

All Programs						
Population[3]	13	100.00%	7,494	100.00%	7,431.8300	100.00%
Sample Size[4]	9	69.23%	480	6.41%	365.4394	4.92%
Students w/Exceptions	-	-	(95)	(19.79%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(1.9432)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2007

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	13	100.00%	248	100.00%
Sample Size[4]	9	69.23%	95	38.31%
Teachers w/Exceptions	-	-	(14)	(14.74%)

[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, 2007. 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 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 reported FTE is taken to zero.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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

EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE

(For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2007

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	17.8190	1.035	18.4427
102	Basic 4-8	9.6800	1.000	9.6800
103	Basic 9-12	16.4839	1.088	17.9345
112	Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113	Grades 9-12 with ESE Services	1.0000	1.088	1.0880
130	ESOL	(42.9961)	1.275	(54.8200)
254	ESE Support Level 4	(2.0800)	3.734	(7.7667)
300	Career Education 9-12	(.8500)	1.159	(.9852)
Total		(1.9432)		(17.4267)

[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

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2007

		Audit Adjustments[1]			
No.	**Program**	**#0061**	**#0161**	**#0162**	**Balance Forward**
101	Basic K-3	.....	10.9345	3.3421	14.2766
102	Basic 4-8	7.4800	1.7000	.....	9.1800
103	Basic 9-12	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	(1.0000)	.....	.....	(1.0000)
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(6.4000)	(12.6345)	(3.3421)	(22.3766)
254	ESE Support Level 4	(.0800)	.....	.....	(.0800)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments[1] #0171	#0181	#0191	#0201	Total
101	14.2766	1.9836	.....	1.5588	.....	17.8190
102	9.1800	1.0000	.....	(.5000)	.....	9.6800
103	.0000	.....	5.9250	.....	10.5589	16.4839
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.0000	.....	.....	.....	1.0000	1.0000
130	(22.3766)	(2.4836)	(5.9250)	(1.5588)	(10.6521)	(42.9961)
254	(.0800)	(1.0000)	.....	.....	(1.0000)	(2.0800)
300	.0000	.....	.....	.....	(.8500)	(.8500)
Total	.0000	(.5000)	.0000	(.5000)	(.9432)	(1.9432)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

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 the instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for students in ESOL, the Hendry 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 22.

Findings	Net Audit Adjustments (Unweighted FTE)
Our examination included the July and October 2006 surveys and the February and June 2007 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2006 survey or the February 2007 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
Clewiston Middle School (#0061)	
1. [Ref. 6171] One noncertificated teacher was hired as a long-term substitute and taught Elementary Education courses during the 2006-07 school year. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.	.0000
2. [Ref. 6101] The course schedules for 13 LEP students incorrectly included a portion of the students' instructional time in program No. 102 (Basic 4-8) rather than in program No. 130 (ESOL). We made the following audit adjustment:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Clewiston Middle School (#0061) (Continued)		
102 Basic 4-8	(1.3600)	
130 ESOL	1.3600	.0000

3. [Ref. 6102] The LEP Committees for two FES students did not consider at least two of the five ESOL-placement criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code; prior to recommending the students' continued placement in ESOL. We also noted that the students' *LEP Student Plans* for the 2006-07 school year were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	1.4400	
130 ESOL	(1.4400)	.0000

4. [Ref. 6103] The *LEP Student Plans* for two students in ESOL were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	1.5200	
130 ESOL	(1.5200)	.0000

5. [Ref. 6104] Four LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	2.9600	
130 ESOL	(2.9600)	.0000

6. [Ref. 6105] The file for one LEP student did not contain an *LEP Student Plan* for the 2006-07 school year. We also noted that the assessment required to justify the student's fourth year in ESOL was not completed. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Clewiston Middle School (#0061) (Continued)		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000

7. [Ref. 6106] The file for one Gifted student did not contain an EP that was valid for the reporting surveys. We made the following audit adjustment:

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

8. [Ref. 6170] One teacher was appropriately approved by the School Board in a prior year to teach Reading out-of-field, but subsequently earned only 30 of the 120 in-service training points required in that out-of-field subject area. We made the following audit adjustment:

102 Basic 4-8	.0800	
254 ESE Support Level 4	(.0800)	.0000

9. [Ref. 6172] One teacher was not properly certified and was not approved by the School Board to teach Reading out-of-field to eighth grade students. The teacher was certified in Reading; however, the instructional level was limited to students up to sixth grade. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.1600	
130 ESOL	(.1600)	.0000

10. [Ref. 6174] One teacher was not properly certified and was not approved by the School Board to teach English out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Clewiston Middle School (#0061) (Continued)		
102 Basic 4-8	1.2800	
130 ESOL	(1.2800)	.0000
		.0000
Westside Elementary School (#0161)		
11. [Ref. 16170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned only 60 of the 120 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the student in question has been cited in finding No. 12 (Ref. 16102), no audit adjustment was made here.		.0000
12. [Ref. 16102/03] The *LEP Student Plans* for 15 LEP students in ESOL were missing and could not be located; consequently, the students' ESOL-reporting was not adequately supported. We also noted that the files for 7 of the 15 students (Ref. 16102) did not contain documentation justifying the students' continued ESOL-placement for a fourth year (two students), fifth year (four students), or sixth year (one student). We made the following audit adjustments:		
Ref. 16102		
101 Basic K-3	2.9584	
102 Basic 4-8	1.7000	
130 ESOL	(4.6584)	.0000
Ref. 16103		
101 Basic K-3	4.9008	
130 ESOL	(4.9008)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Westside Elementary School (#0161) (Continued)		
13. [Ref. 16171] One teacher, who was appropriately approved by the School Board in a prior year to teach Elementary Education out-of-field, did not subsequently earn the 12 college credits required in that out-of-field subject area. We made the following audit adjustment:		
101 Basic K-3	3.0753	
130 ESOL	(3.0753)	.0000
		.0000
Eastside Elementary School (#0162)		
14. [Ref. 16201] The *LEP Student Plan* and parental notification letter for one student in the October 2006 survey were not completed until after the end of that survey; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment:		
101 Basic K-3	.4084	
130 ESOL	(.4084)	.0000
15. [Ref. 16270/71] Two teachers taught Primary Language Arts to classes that included LEP students. The teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We further noted that one of the teachers (Ref. 16271) had earned none of the 300 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 16270		
101 Basic K-3	1.3668	
130 ESOL	(1.3668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Eastside Elementary School (#0162) (Continued)		
Ref. 16271		
101 Basic K-3	1.2252	
130 ESOL	(1.2252)	.0000
16. [Ref. 16272] One teacher did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We made the following audit adjustment:		
101 Basic K-3	.3417	
130 ESOL	(.3417)	.0000
		.0000
Central Elementary School (#0171)		
17. [Ref. 17101] One Basic student was absent from school during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:		
101 Basic K-3	(.5000)	(.5000)
18. [Ref. 17102] We noted exceptions involving three LEP students. The English language proficiency of two of the three LEP students was re-assessed using the same test that had been given to those students in the prior school year. The test booklet expressly prohibited such re-use in a message on the booklet's face page. The third student was not re-assessed for his fourth year of ESOL-placement. We made the following audit adjustment:		
101 Basic K-3	2.4836	
130 ESOL	(2.4836)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Central Elementary School (#0171) (Continued)		
19. [Ref. 17103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. Management provided us with a second *Matrix*; however, this *Matrix* was dated the same as the *Matrix* we examined. Consequently, we could not determine the validity of either *Matrix*. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		(.5000)
Labelle High School (#0181)		
20. [Ref. 18101] The course schedules for seven LEP students incorrectly included a portion of the students' instructional time in program No. 103 (Basic 9-12) rather than in program No. 130 (ESOL). We made the following audit adjustment:		
103 Basic 9-12	(.6250)	
130 ESOL	.6250	.0000
21. [Ref. 18102] The English language proficiency of one LEP student was re-assessed using the same test that had been given to the student in the prior year. The test booklet expressly prohibited such re-use in a message on the booklet's face page. We made the following audit adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
22. [Ref. 18103] The file for one LEP student did not contain an *LEP Student Plan* that was valid for the 2006-07 school year. We made the following audit adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Labelle High School (#0181) (Continued)		
23. [Ref. 18104] The assessment test to justify the initial ESOL-placement for one LEP student was dated after the end of the reporting survey; consequently, the student's ESOL-reporting in that survey was not adequately supported. We made the following audit adjustment:		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
24. [Ref. 18105] The English language assessment test results for one student were missing and could not be located; consequently, we could not determine the student's eligibility for ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
25. [Ref. 18170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
26. [Ref. 18171] One teacher was not properly certified and was not approved by the School Board to teach Math out-of-field. We made the following audit adjustment:		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Labelle High School (#0181) (Continued)		
27. [Ref. 18172] One teacher was appropriately approved by the School Board in a prior year to teach English out-of-field, but had not subsequently earned the 12 college credits required in that out-of-field subject area. We made the following audit adjustment:		
103 Basic 9-12	4.8000	
130 ESOL	(4.8000)	.0000
		.0000
Country Oaks Elementary School (#0191)		
28. [Ref. 19101] One Basic student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:		
102 Basic 4-8	(.5000)	(.5000)
29. [Ref. 19102] The course schedules for five LEP students incorrectly included a portion of the students' instructional time in program No. 101 (Basic K-3) rather than in program No. 130 (ESOL). We made the following audit adjustment:		
101 Basic K-3	(1.8164)	
130 ESOL	1.8164	.0000
30. [Ref. 19103] The English language proficiency of three students in ESOL was re-assessed using the same test that had been given to the students in the prior year. The test booklet expressly prohibited such re-use in a message on the booklet's face page. We made the following audit adjustment:		
101 Basic K-3	2.0752	
130 ESOL	(2.0752)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Country Oaks Elementary School (#0191) (Continued)		
31. [Ref. 19170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned only 60 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	1.3000	
130 ESOL	(1.3000)	.0000
		(.5000)
Clewiston High School (#0201)		
32. [Ref. 20172] One noncertificated teacher was hired as a long-term substitute and taught Social Science classes during the October survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.		
		.0000
33. [Ref. 20101] One student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.3300)	
300 Career Education 9-12	(.1700)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Clewiston High School (#0201) (Continued)		
34. [Ref. 20102] The *LEP Student Plans* for 11 students in the October 2006 survey were dated after that survey; consequently, the students' ESOL-reporting in that survey was not adequately supported. We also noted that the course schedules for four of these students in the February survey incorrectly included a portion of the students' instructional time in program No. 103 (Basic 9-12) rather than in program No. 130 (ESOL). We made the following audit adjustment:		
103 Basic 9-12	4.6169	
130 ESOL	(4.6169)	.0000
35. [Ref. 20103] The English language assessment for one student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.3400	
130 ESOL	(.3400)	.0000
36. [Ref. 20104] Four LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.9684	
130 ESOL	(1.9684)	.0000
37. [Ref. 20105] The *LEP Student Plans* for four LEP students were not completed for the 2006-07 school year. We also noted that the files for three of these four students did not contain documentation that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	1.6251	
130 ESOL	(1.6251)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings			Net Audit Adjustments (Unweighted FTE)
Clewiston High School (#0201) (Continued)			
38. [Ref. 20106] The files for three LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth (one student) or fifth year (two students). We also noted that the *LEP Student Plans* were dated after the end of the reporting survey. We made the following audit adjustment:			
	103 Basic 9-12	1.1251	
	130 ESOL	(1.1251)	.0000
39. [Ref. 20107] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:			
	113 Grades 9-12 with ESE Services	1.0000	
	254 ESE Support Level 4	(1.0000)	.0000
40. [Ref. 20108] The timecards for two Career Education students in OJT were missing and could not be located. We also noted that the course schedules for these students were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the student's on-campus courses. We made the following audit adjustment:			
	103 Basic 9-12	.2368	
	300 Career Education 9-12	(.6800)	(.4432)
41. [Ref. 20109] The course schedules for three LEP students incorrectly included a portion of the students' instructional time in program No. 103 (Basic 9-12) rather than in program No. 130 (ESOL). We made the following audit adjustment:			
	103 Basic 9-12	(.4150)	
	130 ESOL	.4150	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Net Audit Adjustments (Unweighted FTE)
Clewiston High School (#0201) (Continued)		
42. [Ref. 20170] One teacher, who was appropriately approved by the School Board in the prior year to teach Science out-of-field, did not subsequently earn the six college credits required in that out-of-field subject area. We made the following audit adjustment:		
103 Basic 9-12	.6934	
130 ESOL	(.6934)	.0000
43. [Ref. 20171] One teacher was appropriately approved by the School Board to teach English to classes which included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the teacher had not taken and passed the required Professional Skills test pursuant to Section 1012.56(6)(c), Florida Statutes, within the one year of the date of hire. However, the teacher subsequently passed the test on January 4, 2007, after the October survey had ended. We made the following audit adjustment:		
103 Basic 9-12	.6982	
130 ESOL	(.6982)	.0000
		(.9432)
		(1.9432)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who are in membership and attendance for a particular survey are reported for FTE funding; (2) students are reported in proper funding categories and have appropriate documentation to support that reporting, particularly for students in ESOL; (3) timecards for students in OJT are properly completed and retained in readily accessible files; (4*) LEP Student Plans* and other documentation supporting the placement of LEP students in ESOL are prepared on a timely basis; (5) assessment testing for continued placement of LEP students in ESOL is completed in a timely manner and in a manner prescribed by the test publisher; (6) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field, and have completed, as appropriate for the circumstances involved, any in-service training requirements; and (7) the parents of the students taught by out-of-field teachers are timely and properly notified of the teachers' out-of-field status.

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 FTE and 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 2006-2007

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

Attendance (Continued)

FTE General Instructions 2006-2007

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, 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 Modifications 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

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 2006-2007

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

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

Rule 6A-6.0907, F.A.C. .....Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

A copy of management's response may be found beginning on page 44 of this report.

Finding No. 8 (Ref. 6170)

One teacher was appropriately approved by the School Board in a prior year to teach Reading out-of-field, but subsequently earned only 30 of the 120 in-service training points required in that out-of-field subject area.

Management's Response – Management contends that the teacher was qualified to teach based on the teacher's receipt of an initial professional certificate.

Auditor's Resolution – The point of our finding is that the teacher held certification in Business Education not in Reading and the teacher failed to earn the required number of in-service training points related to Reading, the teacher's out-of-field subject area. Accordingly, our finding stands as presented herein.

Finding No. 13 (Ref. 16171)

One teacher, who was appropriately approved by the School Board in a prior year to teach Elementary Education out-of-field, did not subsequently earn the 12 college credits required in that out-of-field subject area.

Management's Response – Management contends that the teacher earned 120 in-service training points for the State Approved Alternative Certification program and 120 in-service points for ESOL (120 in-service training points are considered equivalent to 6 college credits, pursuant to Rule 6A-4.0051(1)(a)2.).

Auditor's Resolution – DOE has advised us that the earning of in-service training points for the State Approved Alternative Certification program does not satisfy the out-of-field subject area requirement. Accordingly, our finding stands as presented herein.

Finding No. 31 (Ref. 19170)

One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned only 60 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status.

Management's Response – Management contends that the teacher had passed the subject area exam in ESOL prior to the reporting survey and was awarded ESOL certification during the 2006-07 school year.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Auditor's Resolution –The teacher was not awarded ESOL certification until after the reporting survey; consequently, the teacher was out-of-field at the time of that survey. Additionally, as cited in our finding, although the teacher's out-of-field status was approved by the School Board, the teacher did not earn the required number of in-service training points in ESOL strategies and parental notification was not made. Our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the FEFP, FTE students, and related areas follows:

1. School District of Hendry County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hendry 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 Hendry County. For the fiscal year ended June 30, 2007, the District operated 13 schools, reported 7,431.83 unweighted FTE, and received approximately $26 million in State funding 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 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.

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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. 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 FTE 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 2006-2007 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) ESOL; (3) ESE; 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, 2007. 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 FEFP.

Hendry County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE B - SAMPLING (Continued)

The following schools were in our sample:

	School Name/Description	Finding Number(s)
1.	Clewiston Middle School	1 through 10
2.	Labelle Elementary School	NA
3.	Westside Elementary School	11 through 13
4.	Eastside Elementary School	14 through 16
5.	Central Elementary School	17 through 19
6.	Labelle High School	20 through 27
7.	Country Oaks Elementary School	28 through 31
8.	Edward A. Upthegrove Elementary School	NA
9.	Clewiston High School	32 through 43

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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
HENDRY COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated January 22, 2008, that the Hendry 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, 2007. 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 (AICPA) 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.

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 31 of the 189 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding[1].

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Hendry 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, 2007.

The results of our examination disclosed other noncompliance with State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[2] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[2], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE B.

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[1] *See SCHEDULE B, finding Nos. 2, 3, 4, 5, 6, 7, and 8.*

[2] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

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 Hendry 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,

David W. Martin, CPA
May 15, 2008

SCHEDULE A

Hendry County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2007

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	140	100.00%	7,218	100.00%
Sample[2]	-	-	189	2.62%
General Test Results				
Net Audit Adjustments	-	-	0	0.00%
Detailed Test Results				
Sample Students w/ Exceptions[3]	-	-	31	(16.40%)
Net Audit Adjustments	-	-	(20)	(10.58%)
Combined Test Results				
Net Audit Adjustments	-	-	(20)	0.28%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 7,218 students in the following ridership categories: 141 in IDEA (K-12), Weighted; 8 in IDEA (K-12), Unweighted; 8 in IDEA (PK), Weighted; 7 in IDEA (PK), Unweighted; 31 in Teenage Parents and Infants; and 7,023 in Two Miles or More. The District also reported operating a total of 140 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are sample students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Hendry County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, as discussed below, the Hendry 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 40.

Findings

Students Transported Net Audit Adjustments

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 detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.

General Tests

1. [Ref. 51] The number of buses in operation was understated by one bus in the October 2006 and February 2007 surveys. We made the following audit adjustments:

October 2006 Survey			
Number of Buses in Operation	1	--	--
February 2007 Survey			
Number of Buses in Operation	1	--	--
Net Audit Adjustments – General Tests			--

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Hendry County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Students Transported Net Audit Adjustments
Detailed Tests/Sample Students		
2. [Ref. 51] The number of days-in-term for the July survey was incorrectly reported for two students. The students were reported for 30 days-in-term; however, the District's calendar supported only an 18-day term. Additionally, one of these students was reported incorrectly in Two Miles or More and should have been reported in IDEA (K-12), Weighted. We made the following audit adjustment:		
July 2006 Survey		
18 Days-in-Term		
IDEA (K-12), Weighted	2	
30 Days-in-Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	0
3. [Ref. 52] Two students were reported incorrectly in Teenage Parents and Infants. We noted that one of the students was eligible to be reported in Two Miles or More. We made the following audit adjustments:		
October 2006 Survey		
90 Days-in-Term		
Teenage Parents and Infants	(1)	
June 2007 Survey		
24 Days-in-Term		
Teenage Parents and Infants	(1)	
Two Miles or More	1	(1)
4. [Ref. 53] Two students were not marked as having been transported during the 11-day reporting survey; consequently, these students were not eligible for State transportation funding. We made the following audit adjustment:		
February 2007 Survey		
90 Days-in-Term		
Two Miles or More	(2)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Hendry County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Students Transported Net Audit Adjustments
Detailed Tests/Sample Students (Continued)		
5. [Ref. 54] Four students were reported incorrectly in IDEA ridership categories (two in IDEA (K-12), Weighted, one in IDEA (K-12), Unweighted, and one in IDEA (PK), Unweighted). The students' respective IEPs either indicated that they did not require special transportation services or indicated that the students had not met at least one of the five criteria required for IDEA-weighted ridership classification. We noted that two students were eligible to be reported in Two Miles or More. We made the following audit adjustments:		
October 2006 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted	(1)	
February 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	
June 2007 Survey		
24 Days-in-Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	(2)
6. [Ref. 55] Two PK students were reported incorrectly in Two Miles or More and were not eligible for another ridership category. Consequently, the students were not eligible for State transportation funding. We made the following audit adjustments:		
October 2006 Survey		
90 Days-in-Term		
Two Miles or More	(1)	
February 2007 Survey		
90 Days-in-Term		
Two Miles or More	(1)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Hendry County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Students Transported Net Audit Adjustments
Detailed Tests/Sample Students (Continued)		
7. [Ref. 56] We noted the following exceptions for seven students (two in IDEA (K-12), Weighted and five in IDEA (K-12), Unweighted):		
a. One PK student in October was reported incorrectly in IDEA (K-12), Weighted and should have been reported in IDEA (PK), Weighted.		
b. Five students (two in October, two in February, and one in June) were reported incorrectly in IDEA (K-12), Unweighted. The students lived more than two miles from school and should have been reported in Two Miles or More.		
c. One student in February was reported incorrectly in IDEA (K-12), Weighted. The student's IEP did not indicate a need for specialized transportation services or indicate that the student met one of the five criteria required for IDEA-weighted ridership classification. We noted that the student was eligible to be reported in Two Miles or More.		
We made the following audit adjustments:		
October 2006 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	1	
Two Miles or More	2	
February 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(2)	
Two Miles or More	3	
June 2007 Survey		
24 Days-in-Term		
IDEA (K-12), Unweighted	(1)	
Two Miles or More	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Hendry County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2007

Findings		Students Transported Net Audit Adjustments
Detailed Tests/Sample Students (Continued)		
8. [Ref. 58] Thirteen students (six in the October 2006 survey, four in the February 2007 survey, and three in the June 2007 survey) were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:		
October 2006 Survey		
90 Days-in-Term		
Two Miles or More	(6)	
February 2007 Survey		
90 Days-in-Term		
Two Miles or More	(4)	
June 2007 Survey		
24 Days-in-Term		
Two Miles or More	(3)	(13)
Net Audit Adjustments – Detailed Tests/Sample Students		(20)

Summary

General and Detailed Tests		
General Tests - Net Audit Adjustments	--	0
General Tests - Buses in Operation	2	--
Detailed Tests – Sample Students w/ Exceptions	31	--
Detailed Tests – Net Audit Adjustments	--	(20)
Net Audit Adjustments – Combined Tests		(20)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Hendry County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the eligibility of students for IDEA ridership categories is supported by the students' IEPs; (2) the number of days-in-term for each survey is accurately reported; (3) the distance from home to school for students reported in Two Miles or More is verified prior to the students being reported; and (4) students reported in Teenage Parents and Infants were enrolled in a teen parent-related program.

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

Hendry County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management substantially agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 44 of this report.

The accompanying notes are an integral part of this schedule.

Hendry County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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 Hendry County

For the fiscal year ended June 30, 2007, the District received approximately $1.5 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2006	1	2
October 2006	61	3,495
February 2007	59	3,485
June 2007	19	236
Total	140	7,218

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

Hendry County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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, 2007. 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

Hendry County School Board
Thomas W. Conner
Superintendent

District Office
Hendry Co. Court House
P.O. Box 1980
LaBelle, Florida 33975-1980
(863) 674-4642
FAX (863) 674-4090 SUNCOM 744-4642

Sub-Office
475 East Osceola Ave.
Clewiston, Florida 33440-3140
(863) 902-4244
FAX (863) 902-4247 SUNCOM 744-4244

June 2, 2008

David W. Martin, CPA
Auditor General State of Florida
Claude Pepper Building, Rm.412C
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin,

The District is in receipt of the Draft Full Time Equivalent FTE and Transportation Audit. I have reviewed the findings, and have some brief observations.

Audits are never entirely pleasant, but Mr. Christopher Tynes, the Lead Auditor and his assistant Mr. Eric Seldomridge were both professional and polite as they interacted with our staff.

The District was very distressed by the substantial financial impact of the 2006-2007 Audit. I'm very proud of the on-going improvements in District procedures.

Please review the submitted corrective actions, and the narrative for the six unresolved findings in Teacher Certification and the nine unresolved School findings.

If you have any questions or concerns, please don't hesitate to contact Mr. R. Scott Cooper, Assistant Superintendent, at 863-674-4555 ext 204 or 863-517-1683.

Sincerely,

Thomas W. Conner
Superintendent

Hendry County Schools...our future starts here.

Transportation:
The District is in substantial agreement with the following Transportation Findings numbered:

1. **& 2. (Ref-51),**
3. **(Ref-52)**
4. **(Ref-53)**
5. **(Ref-54)** as revised
6. **(Ref-55)**
7. **(Ref-56)**
8. **(Ref-58)** as revised.

The errors were clerical and not systemic. The District will continue to monitor and improve our performance.

The District is in substantial agreement with the following School and Teacher Certification Findings numbered:

Clewiston Middle (#0061)

1. **(Ref-6171)** The District uses long-term substitutes in emergency situations only, and agrees there are no specific limitations in statute or rule.
2. **(Ref-6101) ***
3. **(Ref-6102) ***
4. **(Ref-6103) ***
5. **(Ref-6104) ***
6. **(Ref-6105)** It is the District's position that these students were eligible for services, and that the District in good faith provided those services at District expense. The clerical and timing errors are not substantial justification to support the finding. In some cases the dated documentation was less than a month beyond the Survey date. The District will provide improved monitoring of schools, and it will attempt to provide the necessary resources to successfully complete the many clerical tasks necessary for appropriate documentation.
7. **(Ref-6106)** It is the District's position that these students were eligible for services, and that the District in good faith provided those services at District expense. The clerical and timing errors are not substantial justification to support the finding. In some cases the dated documentation was less than a month beyond the Survey date. The District will provide improved monitoring of schools, and it will attempt to provide the necessary resources to successfully complete the many clerical tasks necessary for appropriate documentation.

Clewiston Middle (#0061) continued

8. **(Ref-6170)** It is the District's position that this teacher was qualified to teach based upon documentation received in this district prior to the October survey that indicated the initial professional certificate requirements were met as evidenced by the initial professional certificate issued prior to the end of the school year by the Bureau of Educators Certification. Certificate was valid prior to the October and February surveys. An allowance of time should be allowed for processing an initial professional certificate as is allowed for an initial temporary certificate by the State.

9. **(Ref-6172)** The District continues to monitor out-of-field teacher status and regrets the small number of exceptions to the State's policy on appointment and parent notification. The District will improve our system of out-of-field tracking.
10. **(Ref-6174)** The District continues to monitor out-of-field teacher status and regrets the small number of exceptions to the State's policy on appointment and parent notification. The District will improve our system of out-of-field tracking.

Westside Elementary (#0161)

11. **(Ref-16170)** * It is the District's position that these students were eligible for services, and that the District in good faith provided those services at District expense. The clerical and timing errors are not substantial justification to support the finding. In some cases the dated documentation was less than a month beyond the Survey date. The District will provide improved monitoring of schools, and it will attempt to provide the necessary resources to successfully complete the many clerical tasks necessary for appropriate documentation.
12. **(Ref-16102/03)** * It is the District's position that these students were eligible for services, and that the District in good faith provided those services at District expense. The clerical and timing errors are not substantial justification to support the finding. In some cases the dated documentation was less than a month beyond the Survey date. The District will provide improved monitoring of schools, and it will attempt to provide the necessary resources to successfully complete the many clerical tasks necessary for appropriate documentation.
13. **(Ref-16171)** It is the District's position that the omission of inservice credit for the successful completion of the Alternative Certification program during the audit period was a clerical error. Our records now reflect 120 inservice points for the State

Approved Alternative Certification program and 120 ESOL points. This is appropriate for a second year teacher with an out-of-field assignment in ESOL and another subject per State Board Rule 6A-1.0503(4) 3

Eastside Elementary (#0162)

14. **(Ref-16201)** It is the District's position that these students were eligible for services, and that the District in good faith provided those services at District expense. The clerical and timing errors are not substantial justification to support the finding. In some cases the dated documentation was less than a month beyond the Survey date. The District will provide improved monitoring of schools, and it will attempt to provide the necessary resources to successfully complete the many clerical tasks necessary for appropriate documentation.

15. (Ref-16270/71) The District is in substantial agreement with these findings.

16. **(Ref-16272)** The District feels this was an aberration, and it does not represent a systemic problem. The District will continue to monitor teacher certification.

Central Elementary (#0171)

17. **(Ref-17101) ***
18. **(Ref-17102)** It is the District's position that while the reuse of the testing instruments for the purpose of student re-evaluation may constitute some obscure copyright violation, it does not obviate the accuracy of the re-evaluation and the appropriateness of the placement. The testing material was valid the first time and continues to be a valid methodology for re-evaluation and placement. The District will cease and desist the reuse of testing material in the future.
19. **(Ref-17103) ***

LaBelle High (#0181)

20. **(Ref-18101) ***
21. **(Ref-18102)** It is the District's position that while the reuse of the testing instruments for the purpose of student re-evaluation may constitute some obscure copyright violation, it does not obviate the accuracy of the re-evaluation and the appropriateness of the placement. The testing material was valid the first time and continues to be a valid methodology for

re-evaluation and placement. The District will cease and desist the reuse of testing material in the future.

LaBelle High (#0181) continued

22. **(Ref-18103)** It is the District's position that these students were eligible for services, and that the District in good faith provided those services at District expense. The clerical and timing errors are not substantial justification to support the finding. In some cases the dated documentation was less than a month beyond the Survey date. The District will provide improved monitoring of schools, and it will attempt to provide the necessary resources to successfully complete the many clerical tasks necessary for appropriate documentation.
23. **(Ref-18104)** *
24. **(Ref-18105)** *
25. **(Ref-18170)** *
26. **(Ref-18171)** The District continues to monitor out-of-field teacher status and regrets the small number of exceptions to the State's policy on appointment and parent notification. The District will improve our system of out-of-field tracking.
27. **(Ref-18172)** The District continues to monitor out-of-field teacher status and regrets the small number of exceptions to the State's policy on appointment and parent notification. The District will improve our system of out-of-field tracking.

Country Oaks (#0191)

28. **(Ref-19101)** *
29. **(Ref-19102)** *

30. **(Ref-19103)** It is the District's position that while the reuse of the testing instruments for the purpose of student re-evaluation may constitute some obscure copyright violation, it does not obviate the accuracy of the re-evaluation and the appropriateness of the placement. The testing material was valid the first time and continues to be a valid methodology for re-evaluation and placement. The District will cease and desist the reuse of testing material in the future.

31. **(Ref-19170)** It is the District's position that this teacher (ASID-221) had passed the subject area exam in ESOL prior to the October survey and obtained ESOL certification in the audit year, and that the State's issuance of the certificate is not a

substantial justification to support the finding. An allowance of time should be allowed for processing an addition to a professional certificate by the district and state certification office.

Clewiston High (#0201)

32. **(Ref-20172)** The District uses long-term substitutes in emergency situations only, and agrees there are no specific limitations in statute or rule.
33. **(Ref-20101) ***
34. **(Ref-20102)** It is the District's position that these students were eligible for services, and that the District in good faith provided those services at District expense. The clerical and timing errors are not substantial justification to support the finding. In some cases the dated documentation was less than a month beyond the Survey date. The District will provide improved monitoring of schools, and it will attempt to provide the necessary resources to successfully complete the many clerical tasks necessary for appropriate documentation.

35. **(Ref-20103) ***
36. **(Ref-20104) ***
37. **(Ref-20105) ***
38. **(Ref-20106) ***
39. **(Ref-20107) ***
40. **(Ref-20108) ***
41. **(Ref-20109) ***

42. **(Ref-20170)** The District continues to monitor out-of-field teacher status and regrets the small number of exceptions to the State's policy on appointment and parent notification. The District will improve our system of out-of-field tracking.

43. **(Ref-20171) It is the District's position that this teacher had extenuating circumstances beyond her control to earn credit during the prescribed time. Documentation was not available at the time this audit was conducted.**

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In general the majority of the findings reflect problems with appropriate ESOL endorsement and staff development. The District remains challenged to solve this issue. The District continues to offer a full range of ESOL courses each year, and the Human Resources Department has improved their monitoring of credit acquisition and endorsement.

* The majority of these findings involve issues with funding category FEFP-130. The District is in the process of improving District oversight and monitoring of LEP placement procedures at schools including, but not limited to: initial placement, testing and evaluation, LEP Plans and justification for the extension of services beyond year three.

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