

**SUMTER COUNTY DISTRICT SCHOOL
BOARD**

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

and

Student Transportation

For the Fiscal Year Ended

June 30, 2008



BOARD MEMBERS AND SUPERINTENDENT

Sumter County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

	<i>District</i>
	<u>No.</u>
<i>Haydn L. Evans</i>	<i>1</i>
<i>Christine S. Norris (Chairman to 11/20/2007)</i>	<i>2</i>
<i>Linda J. Winchester</i>	<i>3</i>
<i>Kenneth P. Jones (Chairman from 11/21/2007)</i> <i>(Vice-Chairman to 11/20/2007)</i>	<i>4</i>
<i>Michael T. Foote (Vice-Chairman from</i> <i>11/21/2007)</i>	<i>5</i>

Richard A. Shirley, Superintendent

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

Sumter County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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Sumter County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2008

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



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

We have examined management's assertion, included in its representation letter dated August 29, 2008, that the Sumter 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, 2008. 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

In our opinion, the Sumter 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, 2008.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered this 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 this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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.¹ The noncompliance mentioned above, while indicative of certain control deficiencies¹, is not considered indicative of material weaknesses in the District's internal controls related to the determination and reporting of FTE. The findings, populations, samples, and exception totals that pertain to 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.

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

Respectfully submitted,



David W. Martin, CPA
December 5, 2008

¹ 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

Sumter 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, 2008

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	12	100.00%	5,172	100.00%	5,539.6728	100.00%
Sample Size ⁴	7	58.33%	84	1.62%	74.4209	1.34%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	11.2668	-
2. Basic with ESE Services						
Population ³	14	100.00%	1,053	100.00%	1,212.3374	100.00%
Sample Size ⁴	8	57.14%	57	5.41%	50.5750	4.17%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	2.0000	-
3. ESOL						
Population ³	9	100.00%	221	100.00%	175.7901	100.00%
Sample Size ⁴	7	77.78%	144	65.16%	99.4324	56.56%
Students w/Exceptions	-	-	(15)	(10.42%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(11.2668)	-
4. ESE Support Levels 4 and 5						
Population ³	9	100.00%	56	100.00%	48.6350	100.00%
Sample Size ⁴	7	77.78%	45	80.36%	37.1950	76.48%
Students w/Exceptions	-	-	(3)	(6.67%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.4200)	-
5. Career Education 9-12						
Population ³	4	100.00%	108	100.00%	296.8083	100.00%
Sample Size ⁴	2	50.00%	54	50.00%	12.9704	4.37%
Students w/Exceptions	-	-	(5)	(9.26%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.6864)	-

All Programs						
Population ³	14	100.00%	6,610	100.00%	7,273.2436	100.00%
Sample Size ⁴	8	57.14%	384	5.81%	274.5937	3.78%
Students w/Exceptions	-	-	(23)	(5.99%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.1064)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Sumter 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, 2008

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	14	100.00%	242	100.00%
Sample Size ⁴	8	57.14%	86	35.54%
Teachers w/Exceptions	-	-	(6)	(6.98%)

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, 2008. 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 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

Sumter 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, 2008

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.0800	1.048	6.3718
102 Basic 4-8	4.5280	1.000	4.5280
103 Basic 9-12	.6588	1.066	.7023
112 Grades 4-8 with ESE Services	1.0000	1.000	1.0000
113 Grades 9-12 with ESE Services	1.0000	1.066	1.0660
130 ESOL	(11.2668)	1.200	(13.5202)
254 ESE Support Level 4	(2.0000)	3.625	(7.2500)
255 ESE Support Level 5	(.4200)	5.062	(2.1260)
300 Career Education 9-12	(.6864)	1.119	(.7681)
Total	<u>(1.1064)</u>		<u>(9.9962)</u>

¹ See NOTE A6.

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

³ Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Sumter 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, 2008

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0042</u>	<u>#0051</u>	
101 Basic K-3	2.7800	.....	1.8000	4.5800
102 Basic 4-8	.2000	2.7744	.8200	3.7944
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	(2.9800)	(2.7744)	(2.6200)	(8.3744)
254 ESE Support Level 4	(1.0000)	.....	.....	(1.0000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sumter 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, 2008

Program No.	Brought Forward	<u>Audit Adjustments</u>¹				<u>Total</u>
		<u>#0161</u>	<u>#0171</u>	<u>#2001</u>	<u>#9002</u>	
101	4.5800	.....	.....	1.5000	.....	6.0800
102	3.7944	.....	.....	.7336	.....	4.5280
103	.0000	.0000	.6588	.....	.....	.6588
112	1.0000	.....	.....	.....	.....	1.0000
113	.0000	.....	.....	.....	1.0000	1.0000
130	(8.3744)	.0000	(.6588)	(2.2336)	.....	(11.2668)
254	(1.0000)	.....	.....	.....	(1.0000)	(2.0000)
255	.0000	.....	(.4200)	.....	.....	(.4200)
300	<u>.0000</u>	<u>(.3366)</u>	<u>(.3498)</u>	<u>.....</u>	<u>.....</u>	<u>(.6864)</u>
Total	<u>.0000</u>	<u>(.3366)</u>	<u>(.7698)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1064)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sumter 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, 2008

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. The Sumter 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 15.

Findings

**Net Audit
 Adjustments
(Unweighted FTE)**

Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Bushnell Elementary School (#0031)

1. [Ref. 3101] The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:

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

2. [Ref. 3102] The ESOL-placement of three students was not adequately supported. The students had FES-qualifying scores on the listening and speaking assessment test, and did not have an LEP Committee convened to consider the students' ESOL-placement. We made the following audit adjustment:

101 Basic K-3	1.9800	
130 ESOL	<u>(1.9800)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bushnell Elementary School (#0031) (Continued)

3. [Ref. 3103] The LEP Committee for one student in his second year of ESOL-placement did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending that the student continue to receive ESOL-services. We made the following audit adjustment:

101 Basic K-3	.8000	
130 ESOL	<u>(.8000)</u>	.0000

4. [Ref. 3171] One teacher was appropriately approved by the School Board to teach ESOL out-of-field; however, 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	.2000	
130 ESOL	<u>(.2000)</u>	<u>.0000</u>
		<u>.0000</u>

South Sumter Middle School (#0042)

5. [Ref. 4201] The 2007-08 LEP Student Plans for four students were incomplete. The Plans did not include documentation showing the students' instructional programs and course schedules. We made the following audit adjustment:

102 Basic 4-8	1.2371	
130 ESOL	<u>(1.2371)</u>	.0000

6. [Ref. 4202] The LEP Committee for one LEP student did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued ESOL-placement for a sixth year. We made the following audit adjustment:

102 Basic 4-8	.6136	
130 ESOL	<u>(.6136)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

South Sumter Middle School (#0042) (Continued)

7. [Ref. 4203] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We also noted the student's LEP Student Plan was incomplete. The Plan did not include documentation showing the student's instructional programs and course schedule. We made the following audit adjustment:

102 Basic 4-8	.3101	
130 ESOL	<u>(.3101)</u>	.0000

8. [Ref. 4204] The ESOL-placement of one student was not adequately supported. The student had FES-qualifying scores on the listening and speaking assessment test, was not administered a reading and writing assessment test, and did not have an LEP Committee convened to consider the student's ESOL-placement. We made the following audit adjustment:

102 Basic 4-8	.6136	
130 ESOL	<u>(.6136)</u>	<u>.0000</u> <u>.0000</u>

Webster Elementary School (#0051)

9. [Ref. 5101] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.8200	
130 ESOL	<u>(.8200)</u>	.0000

10. [Ref. 5102] The ESOL-placement of two students was not adequately supported. The students had FES-qualifying scores on the listening and speaking assessment test, and did not have an LEP Committee convened to consider the students' ESOL-placement. We made the following audit adjustment:

101 Basic K-3	1.3000	
130 ESOL	<u>(1.3000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Webster Elementary School (#0051) (Continued)

11. [Ref. 5103] The LEP Committee for one LEP student did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:

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

Wildwood High School (#0161)

12. [Ref. 16101] The timecards for two Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.3366)	(.3366)
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13. [Ref. 16171] One teacher, who taught LEP students during the school term covered by the October survey, did not earn the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until December 2007, after that survey had ended. We made the following audit adjustment:

103 Basic 9-12	.0817	
130 ESOL	(.0817)	.0000

Management's Response – Management indicated that the cited teacher was hired as a beginning teacher on August 2, 2006, and thus had an in-service training timeline that did not end until two years later (August 2008). Therefore, the teacher, having earned the required 60 in-service training points by December 2007, was in compliance with his in-service training timeline and applicable in-service training requirements.

Auditor's Resolution – Management is correct. We have resolved this finding in the favor of the District, as follows:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter 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, 2008

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Wildwood High School (#0161)</u> (Continued)		
103 Basic 9-12	(.0817)	
130 ESOL	<u>.0817</u>	<u>.0000</u>
		<u>(.3366)</u>
<u>South Sumter High School (#0171)</u>		
14. [Ref. 17172] <u>One out-of-field teacher did not earn the required six college credits in the teacher's out-of-field subject area. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status. Since the student affected is adjusted in finding No. 15 (Ref. 17101), no audit adjustment was made here.</u>		.0000
15. [Ref. 17101] <u>The instructional time for one ESE student in the Hospital and Homebound program was reported incorrectly for the February survey. The student was reported for 25 hours of instruction, but was provided only 4 hours. We made the following audit adjustment:</u>		
255 ESE Support Level 5	<u>(.4200)</u>	(.4200)
16. [Ref. 17102] <u>The timecards for three Career Education students in OJT were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.3498)</u>	(.3498)
17. [Ref. 17171] <u>One teacher, who taught LEP students during the school terms covered by the October and February surveys, did not earn the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until April 2008, after those surveys had ended. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter 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, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>South Sumter High School (#0171)</u> (Continued)	
103 Basic 9-12	.6588
130 ESOL	(.6588)
	<u>.0000</u> <u>(.7698)</u>
<u>Villages Charter K-12 School (#2001)</u>	
18. [Ref. 200175] <u>One teacher of six courses reported in the October and February surveys did not hold a Florida teaching certificate. We made the following audit adjustment:</u>	
101 Basic K-3	1.5000
130 ESOL	(1.5000)
	.0000
19. [Ref. 200176] <u>One teacher was appropriately approved by the Governing Board of the Charter School to teach ESOL and Language Arts out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status until after the October survey. We also noted that the notification letter did not identify the teacher's out-of-field subject areas. We made the following audit adjustment:</u>	
102 Basic 4-8	.7336
130 ESOL	(.7336)
	<u>.0000</u> <u>.0000</u>
<u>West Street School (#9002)</u>	
20. [Ref. 900271] <u>One non-certificated teacher taught as a long-term substitute for the school term covered by the February survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.</u>	
	.0000
21. [Ref. 900201] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sumter 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, 2008

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>West Street School (#9002)</u> (Continued)		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>(1.1064)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Sumter 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, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) LEP students are properly assessed prior to having their ESOL-placement continued beyond the initial three-year base period; (3) the timecards for students in OJT are properly completed and retained in readily accessible files; (4) all full-time, contracted teachers hold Florida teaching certificates or acquire such certificates within the timeline established by the District; (5) out-of-field teachers earn the number of college credits required in their out-of-field subject areas; (6) teachers of LEP students earn in-service training points in ESOL strategies pursuant to their in-service training timelines; and (7) parents are appropriately notified when their children are assigned to out-of-field teachers.

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
- 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 2007-2008

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 2007-2008
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sumter 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, 2008

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, 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 2007-2008

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sumter 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, 2008

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.In-service Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

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

1. School District of Sumter County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sumter 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 Sumter County. For the fiscal year ended June 30, 2008, the District operated 14 schools, reported 7,273.2436 unweighted FTE, and received approximately \$9.2 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.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Sumter County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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

Sumter County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2008

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, 2008. 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. The following schools were in our sample:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Bushnell Elementary School	1 through 4
2. South Sumter Middle School	5 through 8
3. Webster Elementary School	9 through 11
4. Wildwood Middle School	NA
5. Wildwood High School	12 and 13
6. South Sumter High School	14 through 17
7. Villages Charter K-12 School	18 and 19
8. West Street School	20 and 21



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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 SUMTER COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 29, 2008, that the Sumter 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, 2008. 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: 26 of the 187 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 1, 3, 4, 5, and 7.)

In our opinion, except for the material noncompliance mentioned above involving reported student ridership and student eligibility for State transportation funding, the Sumter 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, 2008.

The results of our examination disclosed other noncompliance with the State requirements 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. (See SCHEDULE G, finding Nos. 1, 2, 6, and 8.) All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

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.¹ 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 deficiencies¹, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE F and SCHEDULE G.

¹ 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.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "David W. Martin". The signature is written in a cursive style with a large initial "D" and "M".

David W. Martin, CPA
December 5, 2008

SCHEDULE F

Sumter County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2008

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	167	100.00%	5,620	100.00%
Sample ²	-	-	187	3.33%
<u>Sample Students</u>				
With Exceptions ³	-	-	26	(13.90%)
Net Audit Adjustments	-	-	(14)	(7.49%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	28	.50%
Net Audit Adjustments	-	-	(18)	.32%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(32)	.57%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 5,620 students in the following ridership categories: 189 in IDEA (K-12), Weighted; 3 in IDEA (K-12), Unweighted; 43 in IDEA (PK), Weighted; 5 in IDEA (PK), Unweighted; 14 in Teenage Parents and Infants; 3 in Hazardous Walking; 5,361 in Two Miles or More; and 2 in Center to Center (Vocational). The District also reported operating a total of 167 vehicles (165 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are 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 G

Sumter County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

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 reported student ridership and student eligibility for State transportation funding, the Sumter 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 33.

**Students
 Transported
 Net Audit
 Adjustments**

Findings

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.

1. [Ref. 51] Twenty-nine PK students were reported incorrectly in IDEA (K-12), Weighted or Two Miles or More. Thirteen of the students should have been reported in a PK ridership category. The remaining 16 were enrolled in a Voluntary PK program and were not eligible for State transportation funding. We also noted that three of the 13 students were reported for an incorrect number of days-in-term. We made the following audit adjustments:

July 2007 Survey

14 Days-in-Term

IDEA (K-12), Weighted	(1)
Two Miles or More	(1)
Two Miles or More (<i>Non-sample Students</i>)	(3)

October 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)
Two Miles or More (<i>Non-Sample Student</i>)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
October 2007 Survey (Continued)		
<u>72 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Student</i>)	(1)	
Two Miles or More (<i>Non-Sample Students</i>)	(12)	
February 2008 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(3)	
<u>72 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More (<i>Non-Sample Students</i>)	(4)	(29)
July 2007 Survey		
<u>14 Days-in-Term</u>		
IDEA (PK), Weighted	1	
IDEA (PK), Weighted (<i>Non-sample Student</i>)	1	
IDEA (PK), Unweighted	1	
IDEA (PK), Unweighted (<i>Non-sample Students</i>)	2	
October 2007 Survey		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	1	
<u>54 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	1	
February 2008 Survey		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	1	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	3	
<u>54 Days-in-Term</u>		
IDEA (PK), Weighted	1	
<u>36 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Student</i>)	1	13

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings

2. [Ref. 52] Twenty-five students in the July survey, who were enrolled in the District's Summer Reading Program, were reported incorrectly for 14 days-in-term. They should have been reported for only 5 days-in-term. We made the following audit adjustment:

July 2007 Survey

14 Days-in-Term

Hazardous Walking	(2)	
Two Miles or More	(5)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(18)</u>	(25)

5 Days-in-Term

Hazardous Walking	2	
Two Miles or More	5	
Two Miles or More (<i>Non-Sample Students</i>)	<u>18</u>	25

3. [Ref. 53] The ridership of four students was not supported by a bus driver's report. We made the following audit adjustments:

July 2007 Survey

5 Days-in-Term

Two Miles or More	(1)	
-------------------	-----	--

October 2007 Survey

90 Days-in-Term

Teenage Parents and Infants	(2)	
Two Miles or More	<u>(1)</u>	(4)

4. [Ref. 54] Three students in the July survey were reported incorrectly in Hazardous Walking. The District had not reported the presence of any hazardous walking conditions to the Department of Education; consequently, the students were not eligible to be reported in that category. We noted, however, that one student was eligible to be reported in IDEA (K-12), Unweighted, and one student was eligible to be reported in Two Miles or More. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>July 2007 Survey</u>		
<u>5 Days-in-Term</u>		
Hazardous Walking	(2)	
<u>14 Days-in-Term</u>		
Hazardous Walking	(1)	
<u>5 Days-in-Term</u>		
Two Miles or More	1	
<u>14 Days-in-Term</u>		
IDEA (K-12), Unweighted	<u>1</u>	(1)

5. [Ref. 55] Twelve students were reported incorrectly, as follows:
- a. Seven students in Two Miles or More lived less than two miles from school. We noted that one of the students was eligible to be reported in IDEA (K-12), Unweighted.
 - b. The IEPs for three Speech or Language Impaired students in IDEA (K-12), Unweighted did not authorize transportation services for those students.
 - c. Two students in Teenage Parents and Infants were not enrolled in a Teenage Parent program. However, the students lived more than two miles from school and were eligible to be reported in Two Miles or More.

We made the following audit adjustments:

- a. **July 2007 Survey**
5 Days-in-Term
 Two Miles or More (1)
- October 2007 Survey**
90 Days-in-Term
 Two Miles or More (2)
- February 2008 Survey**
90 Days-in-Term
 Two Miles or More (3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>		Students Transported Net Audit Adjustments
<u>June 2008 Survey</u>		
<u>8 Days-in-Term</u>		
Two Miles or More	(1)	
IDEA (K-12), Unweighted	<u>1</u>	(6)
b. <u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(3)	(3)
c. <u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Teenage Parents and Infants	(1)	
Two Miles or More	<u>1</u>	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Teenage Parents and Infants	(1)	
Two Miles or More	<u>1</u>	0
6. [Ref. 56] <u>The number of days-in-term for four students was incorrectly reported. We also noted that one of the students, who was reported in Two Miles or More in the October and February surveys, was enrolled in the Hospital and Homebound program for homebound instruction during those surveys; consequently, the student was not transported and should not have been reported. We made the following audit adjustments:</u>		
<u>October 2007 Survey</u>		
<u>36 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	(1)	
<u>February 2008 Survey</u>		
<u>72 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	(1)	
<u>36 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	<u>1</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>36 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	(1)	
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	1	
<u>18 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	(1)	(2)
<p>7. [Ref. 57] <u>Two students in IDEA, Weighted ridership categories did not meet at least one of the five eligibility criteria specified for IDEA-weighted classification. We noted, however, that one of the students lived more than two miles from school and was eligible to be reported in Two Miles or More, and the other student was eligible to be reported in IDEA (PK), Unweighted. We made the following audit adjustments:</u></p>		
<u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	0
<p>8. [Ref. 58] <u>The number of days-in-term for 56 students in an ESE reading program during the June survey was incorrectly reported as 22 days. The students should have been reported for an 8-day term. We made the following audit adjustment:</u></p>		
<u>June 2008 Survey</u>		
<u>22 Days-in-Term</u>		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(11)	
IDEA (PK), Weighted	(4)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	(7)	
IDEA (PK), Unweighted	(5)	
Two Miles or More	(10)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Sumter County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>		Students Transported Net Audit Adjustments
June 2008 Survey (Continued)		
Two Miles or More (<i>Non-Sample Students</i>)	(16)	(56)
8 Days-in-Term		
IDEA (K-12), Weighted	3	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	11	
IDEA (PK), Weighted	4	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	7	
IDEA (PK), Unweighted	5	
Two Miles or More	10	
Two Miles or More (<i>Non-Sample Students</i>)	<u>16</u>	<u>56</u>
Net Audit Adjustments		<u>(32)</u>
 Summary		
Sample Students w/Exceptions	<u>26</u>	--
Sample Students - Net Audit Adjustments	--	(14)
Non-Sample Students w/Exceptions	<u>28</u>	--
Non-Sample Students - Net Audit Adjustments	--	(18)
Net Audit Adjustments		<u>(32)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Sumter County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

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 who are enrolled in school and are transported during a survey period are reported with that survey's results; (3) the distance from home to school for students classified in Two Miles or More is verified prior to those students being reported; and (4) transported ESE students who are Speech or Language Impaired are reported in IDEA ridership categories only if transportation services are appropriately authorized by their IEPs.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all 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.

Sumter County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2008

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 Sumter County

For the fiscal year ended June 30, 2008, the District received approximately \$1.3 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2007	16	63
October 2007	68	2,762
February 2008	69	2,739
June 2008	<u>14</u>	<u>56</u>
Total	<u>167</u>	<u>5,620</u>

3. Statutes and Rules

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

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

Sumter County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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, 2008. 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.

EXHIBIT – A
MANAGEMENT’S RESPONSE



SUMTER COUNTY SCHOOL BOARD
“Preparing the next generation today”

Richard A. Shirley
Superintendent of Schools

BOARD MEMBERS

- Haydn L. Evans**
District 1
- Christine S. Norris**
District 2
- Linda J. Winchester**
District 3
- Kenneth P. Jones**
District 4
- Michael T. Foote**
District 5

TELEPHONE
(352) 793-2315

- Administration**
Ext. 208 Fax 793-4180
- Elementary Education**
Ext. 206 Fax 793-4180
- Secondary Education**
Ext. 200 Fax 793-4180
- Student Services**
Ext. 211 Fax 793-4180
- Federal Programs**
Ext. 204 Fax 793-4180
- Finance**
Ext. 232 Fax 793-4963
- Personnel**
Ext. 220 Fax 793-4963
- Employee Benefits**
Ext. 229 Fax 793-2096
- Food Service**
Ext. 238 Fax 793-4963
- Human Resource**
Ext. 221 Fax 793-4963
- Data Processing**
Ext. 241 Fax 793-4963
- Exceptional Education**
Ext. 259 Fax 793-1612
- Library Media / Instructional Technology**
Ext. 256 Fax 793-4377
- Adult Education**
793-5719 Fax 793-6508
- Facilities**
793-1281 Fax 793-9298
- Warehouse**
793-7906 Fax 793-9298
- Transportation**
793-5705 Fax 793-1083
- The Villages Charter Schools**
352-259-2350
Fax 352-259-3850

December 19, 2008

David W Martin, CPA
Auditor General
G74, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Joe Williams, Section 321

Dear Mr. Martin:

In regards to your report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Sumter County District School Board of Florida, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008 we agree with all findings except the one listed below. The district will follow the recommended actions to ensure students are reported in the proper funding categories and have adequate documentation.

FEFP Audit:

Finding 13: [REDACTED] was hired 8-2-06 as a beginning teacher. He completed 60 in service training points in ESOL on 12-05-07, before the end of his second year, as per DOE timelines.

Please contact us if additional information is needed.

Sincerely,

Richard A. Shirley
Superintendent of Schools

RAS/as

2680 West County Road 476 - Bushnell, Florida 33513