REPORT NO. 2009-147
MARCH 2009

MONROE 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

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

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

	District No.
Steven Pribamsky (Chair as of 11/07)	*1*
Andy Griffiths (Chair to 11/07)	*2*
R. Duncan Mathewson III, Ph.D. (Vice Chair)	*3*
John Dick	*4*
Debra Walker, Ph.D.	*5*

Randy Acevedo, Superintendent

The examination team leader was Christopher E. Tynes. 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.

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

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**The additional documentation submitted with management's response has not been reproduced in this report, but is available at the offices of the District.*

Monroe 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

EP – Educational Plan (for Gifted Students)

ESE – Exceptional Student Education

LEP – Limited English Proficient

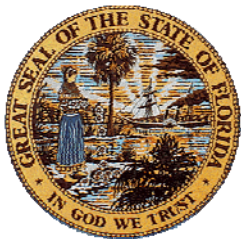
FES – Fluent English Speaking

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

DAVID W. MARTIN, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have examined management's assertion, included in its representation letter dated July 28, 2008, that the Monroe 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

Our examination procedures disclosed the following material noncompliance: We noted exceptions involving 59 of the 256 students in our ESOL sample; 10 of the 64 students in our ESE Support Levels 4 and 5 sample; and 16 of the 32 students in our sample for Career Education 9-12 (OJT).[1] 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 the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Monroe 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 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 of the noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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 reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). 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 D.

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[1] *See SCHEDULE D, ESOL-finding Nos. 4, 5, 7, 8 15, 16, 19, 20, 21, 22, 23, 24, 27, 28, 29, 30, 33, and 34; ESE Support Levels 4 and 5-finding Nos. 3, 10, 11, 17, 18, 25, 31, and 32; and OJT-finding Nos. 12, 13, and 14.*

[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.

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
January 9, 2009

SCHEDULE A

Monroe 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

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]	20	100.00%	4,801	100.00%	5,527.4800	100.00%
Sample Size[4]	9	45.00%	105	2.19%	92.9493	1.68%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	41.1582	-
2. Basic with ESE Services						
Population[3]	20	100.00%	1,525	100.00%	1,797.0100	100.00%
Sample Size[4]	9	45.00%	79	5.18%	69.4518	3.86%
Students w/Exceptions	-	-	(2)	(2.53%)	-	-
Net Audit Adjustments[5]	-	-	-	-	4.0749	-
3. ESOL						
Population[3]	12	100.00%	485	100.00%	414.0300	100.00%
Sample Size[4]	9	75.00%	256	52.78%	197.1113	47.61%
Students w/Exceptions	-	-	(59)	(23.05%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(39.8238)	-
4. ESE Support Levels 4 and 5						
Population[3]	11	100.00%	66	100.00%	65.2200	100.00%
Sample Size[4]	8	72.73%	64	96.97%	52.7106	80.82%
Students w/Exceptions	-	-	(10)	(15.63%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(4.8668)	-
5. Career Education 9-12						
Population[3]	4	100.00%	52	100.00%	240.6300	100.00%
Sample Size[4]	2	50.00%	32	61.54%	7.2754	3.02%
Students w/Exceptions	-	-	(16)	(50.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(4.0784)	-
All Programs						
Population[3]	21	100.00%	6,929	100.00%	8,044.3700	100.00%
Sample Size[4]	9	42.86%	536	7.74%	419.4984	5.21%
Students w/Exceptions	-	-	(87)	(16.23%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(3.5359)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Monroe 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

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	21	100.00%	308	100.00%
Sample Size[4]	9	42.86%	98	31.82%
Teachers w/Exceptions	-	-	(1)	(1.02%)

[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

Monroe 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

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	4.0000	1.048	4.1920
102	Basic 4-8	15.9504	1.000	15.9504
103	Basic 9-12	21.2078	1.066	22.6075
112	Grades 4-8 with ESE Services	1.3668	1.000	1.3668
113	Grades 9-12 with ESE Services	2.7081	1.066	2.8868
130	ESOL	(39.8238)	1.200	(47.7886)
254	ESE Support Level 4	(4.9268)	3.625	(17.8597)
255	ESE Support Level 5	.0600	5.062	.3037
300	Career Education 9-12	(4.0784)	1.119	(4.5637)
Total		(3.5359)		(22.9048)

[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

Monroe 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

		Audit Adjustments[1]			
No.	**Program**	**#0041**	**#0101**	**#0111**	**Balance Forward**
101	Basic K-3	.....	.....	.....	.0000
102	Basic 4-8	.....	.....	3.3668	3.3668
103	Basic 9-12	3.4500	6.3384	.....	9.7884
112	Grades 4-8 with ESE Services	.....	.....	.8668	.8668
113	Grades 9-12 with ESE Services	1.0000	1.7081	.....	2.7081
130	ESOL	(3.4500)	(6.3384)	(3.3668)	(13.1552)
254	ESE Support Level 4	(1.0000)	(2.0000)	(.8668)	(3.8668)
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	(2.7440)	.....	(2.7440)
Total		.0000	(3.0359)	.0000	(3.0359)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Monroe 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	Audit Adjustments[1] #0131	#0152	#0161	#0251	Balance Forward
101	.0000	.....	2.0000	.....	2.0000	4.0000
102	3.3668	4.8336	5.0000	.5000	.7500	14.4504
103	9.7884	11.4194	.....	.....	.....	21.2078
112	.8668	.....	.....	.....	.....	.8668
113	2.7081	.....	.....	.....	.....	2.7081
130	(13.1552)	(14.9186)	(7.0000)	(.5000)	(2.7500)	(38.3238)
254	(3.8668)	(.5000)	.....	.....	.....	(4.3668)
255	.0000	.....	.....	.....	.....	.0000
300	(2.7440)	(1.3344)	.....	.....	.....	(4.0784)
Total	(3.0359)	(.5000)	.0000	.0000	.0000	(3.5359)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Monroe 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	Audit Adjustments[1] #0291	#0311	Total
101 Basic K-3	4.0000	.....	.....	4.0000
102 Basic 4-8	14.4504	.....	1.5000	15.9504
103 Basic 9-12	21.2078	.....	.....	21.2078
112 Grades 4-8 with ESE Services	.8668	.5000	.....	1.3668
113 Grades 9-12 with ESE Services	2.7081	.....	.....	2.7081
130 ESOL	(38.3238)	.....	(1.5000)	(39.8238)
254 ESE Support Level 4	(4.3668)	(.5600)	.....	(4.9268)
255 ESE Support Level 5	.0000	.0600	.....	.0600
300 Career Education 9-12	(4.0784)	.....	.....	(4.0784)
Total	(3.5359)	.0000	.0000	(3.5359)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Monroe 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. Except for material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Monroe 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 25.

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.	
Premature Assessments for Continued ESOL-Placements	
1. The English language proficiency of LEP students due to begin a fourth, fifth, or sixth year of ESOL-placement during the 2007-08 school year was prematurely assessed by the District in February or March of the 2006-07 school year. These assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement, as determined by the students' ESOL-anniversary dates. (See finding Nos. 7, 8, 15, 27, and 29.)	

Management's Response – Management contends that "written guidance issued by the DOE to school districts clearly states that districts can use the FCAT NRT as the re-evaluation for students to continue in ESOL for a 4th, 5th, or 6th year."

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Premature Assessments for Continued ESOL-Placements (Continued)		
Auditor's Resolution – Management's response does not specifically address the issue cited in finding Nos. 7, 8, 15, 27, and 29: the premature assessment of LEP students due to begin a fourth, fifth, or sixth year of ESOL-placement during the 2007-08 school year. DOE advised us that assessments for the LEP students in question should have been conducted just prior to the start of the students' fourth, fifth, or sixth years of ESOL-placement, as determined by the students' ESOL-anniversary dates. Accordingly, our finding Nos. 7, 8, 15, 27, and 29 stand as presented herein.		
		.0000
Coral Shores High School (#0041)		
2. [Ref. 4101] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's EP. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
Management's Response – Management submitted documentation to support its contention that one of the two teachers present at the student's EP-development meeting was a General Education teacher, who mistakenly signed the EP on the line designated for "Teacher of Gifted," rather than on one of the two lines designated for "General Education Teacher."		
Auditor's Resolution – We examined the documentation submitted by management and concluded that the teacher in question was a General Education teacher of the student cited. Accordingly, we have resolved our finding in the favor of the District:		
103 Basic 9-12	(1.0000)	
113 Grades 9-12 with ESE Services	1.0000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Coral Shores High School (#0041) (Continued)		
3. [Ref. 4102] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
Management's Response – Management contends that: (1) the student was well-known in the District; (2) the student was provided appropriate ESE services; and (3) the student had previous *Matrix of Services* forms completed. Management indicates that the failure to review and update the *Matrix* for the 2007-08 school year was an oversight.		
Auditor's Resolution – Since the *Matrix* form was not appropriately reviewed and updated, our finding stands as presented.		
		.0000
4. [Ref. 4103] The files for five LEP students did not contain sufficient documentation to support the students' continued ESOL-placement for a fourth or sixth year. We made the following audit adjustment:		
103 Basic 9-12	2.8500	
130 ESOL	(2.8500)	.0000
Management's Response – Management contends that: (a) this finding is similar to those included in finding No. 1 and (b) the LEP students cited were eligible for ESOL-services based on their language assessments, which were conducted in accordance with DOE guidance.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Coral Shores High School (#0041) (Continued)		
Auditor's Resolution – DOE advised us that assessments for LEP students should be conducted just prior to the start of the students' fourth, fifth, or sixth years of ESOL-placement, as determined by the students' ESOL-anniversary dates. Accordingly, our finding stands as presented above.		
		.0000
5. [Ref. 4104] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment:		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
		.0000
Key West High School (#0101)		
6. [Ref. 10110] The course schedules for two students in OJT were not reported in the correct funding priority. The students' off-campus OJT was reported with a higher funding priority than the students' on-campus instruction. No audit adjustment was considered necessary.		
		.0000
7. [Ref. 10102] The English proficiency of ten LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment:		
103 Basic 9-12	5.0040	
130 ESOL	(5.0040)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Key West High School (#0101) (Continued)		
Management's Response – See finding No. 1.		
Auditor's Resolution – See finding No. 1. Our finding stands as presented.		
		.0000
8. [Ref. 10103] We noted exceptions involving the English proficiency assessments of three LEP students, as follows: one student was not assessed prior to the student's continued ESOL-placement for a sixth year and two students were not assessed on a timely basis (see finding No. 1). We made the following audit adjustment:		
103 Basic 9-12	1.3344	
130 ESOL	(1.3344)	.0000
Management's Response – See finding No. 1.		
Auditor's Resolution – See finding No. 1. Our finding stands as presented.		
		.0000
9. [Ref. 10104] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.2919)	(.2919)
10. [Ref. 10105] The *Matrix of Services* forms for three ESE students were missing and could not be located. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings	Net Audit Adjustments (Unweighted FTE)
Key West High School (#0101) (Continued)	
Management's Response – Management contends that: two of the students cited were brothers who were "known" in the District and were appropriately placed in ESE.	
Auditor's Resolution – Management's response did not address the issue of missing *Matrix* forms, as cited in our finding. Accordingly, our finding stands as presented.	
	.0000
11. [Ref. 10106] The *Matrix of Services* form for one ESE student in program No. 254 (ESE Support Level 4) was not properly scored, and supported a total of 13 points instead of 18 points; consequently, the student should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:	
113 Grades 9-12 with ESE Services .5000	
254 ESE Support Level 4 (.5000)	.0000
Management's Response – Management submitted a copy of a *Matrix* form that supported program No. 254 for the student cited in our finding.	
Auditor's Resolution – The *Matrix* form provided with management's response is an exact copy of the one examined by us during our examination's field work except for page two and Domain B, which now reflects Level 5 services rather than Level 1 services. As a result of the conflicting documentation, we were unable to determine which level was correct. Accordingly, our finding stands as presented.	
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Key West High School (#0101) (Continued)		
12. [Ref. 10107] The timecards for six students in OJT were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(1.0652)	(1.0652)
13. [Ref. 10108] The timecards for five students in OJT were missing and could not be located. We also noted that the course schedules for these five students were not reported in the correct funding priority. For two of the students, a Basic course was reported for funding prior to a higher priority Career Education course, and for three of the students, an off-campus OJT course was reported for funding prior to the students' Basic on-campus courses. We made the following audit adjustment:		
300 Career Education 9-12	(.9162)	(.9162)
14. [Ref. 10109] The OJT hours for five Career Education students were incorrectly reported. The students were reported for more hours than were supported by the students' timecards. We made the following audit adjustment:		
300 Career Education 9-12	(.7626)	(.7626)
		(3.0359)
Horace O'Bryant Middle School (#0111)		
15. [Ref. 11101] The English proficiency of three LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment:		
102 Basic 4-8	2.5000	
130 ESOL	(2.5000)	.0000
Management's Response – See finding No. 1.		
Auditor's Resolution – See finding No. 1. Our finding stands as presented.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Horace O'Bryant Middle School (#0111) (Continued)		
16. [Ref. 11102/03] The LEP Committee-recommendations supporting the continued ESOL-placements of two LEP students in the October survey were not made until after that survey. We made the following audit adjustments:		
Ref. 11102		
102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000
Ref. 11103		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
17. [Ref. 11105] The *Matrix of Services* form for one ESE student in program No. 254 (ESE Support Level 4) was not properly scored, and supported a total of 16 points instead of 20 points; consequently, the student should have been reported in program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
18. [Ref. 11106] 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	.3668	
254 ESE Support Level 4	(.3668)	.0000

Management's Response – Management submitted a copy of a *Matrix* form.

Auditor's Resolution – The *Matrix* form provided with management's response was not for the student cited in our finding, but was for another student who we had cleared from our finding during our examination's field work (management had provided this same *Matrix* form to us at that time). Accordingly, our finding stands as presented.

	.0000
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Marathon High School (#0131)		
19. [Ref. 13101] The files for seven LEP students did not contain sufficient documentation to support the students' ESOL-reporting. The files were missing one or both of the following records: parent notification letters and *LEP Student Plans* for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	4.5846	
130 ESOL	(4.5846)	.0000
20. [Ref. 13102] We noted exceptions involving two LEP students, as follows; one student was beyond the maximum six-year period allowed for State funding of ESOL and one student's file did not contain an *LEP Student Plan* for the 2007-08 school year, a parent notification letter, or evidence of an English proficiency assessment supporting the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:		
103 Basic 9-12	.8336	
130 ESOL	(.8336)	.0000
21. [Ref. 13103] The files for eight LEP students did not contain documentation that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	3.8336	
103 Basic 9-12	2.8336	
130 ESOL	(6.6672)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Marathon High School (#0131) (Continued)		
22. [Ref. 13104] The English proficiency of two LEP students was not assessed prior to the students' continued ESOL-placement for a fourth and sixth year, respectively. We also noted that files for both LEP students did not contain documentation that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
103 Basic 9-12	.3332	
130 ESOL	(1.3332)	.0000
23. [Ref. 13105] The file for one LEP student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
24. [Ref. 13106] One student was reported incorrectly in ESOL. The student was FES and, therefore, not eligible for ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
25. [Ref. 13107] The log needed to support the reported homebound instruction of one ESE student was missing and could not be located. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Marathon High School (#0131) (Continued)		
26. [Ref. 13170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a District-issued certificate in Nursing, but taught a course that required State-issued certification in PK Primary. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	1.3344	
300 Career Education 9-12	(1.3344)	.0000
		(.5000)
Glynn Archer Elementary School (#0152)		
27. [Ref. 15201/02/03] The English proficiency of eight students, whose ESOL-placement had been extended beyond the three-year base period, was not assessed on a timely basis. (See finding No. 1.) We noted that two of the eight students were assessed FES and should have been exited from ESOL in the prior school year. We made the following audit adjustments:		
Ref. 15201		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
Ref. 15202		
102 Basic 4-8	3.0000	
130 ESOL	(3.0000)	.0000
Ref. 15203		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Glynn Archer Elementary School (#0152) (Continued)		
Management's Response – See finding No. 1.		
Auditor's Resolution – See finding No. 1. Our finding stands as presented.		
		.0000
		.0000
Poinciana Elementary School (#0161)		
28. [Ref. 16101] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
Management's Response – Management contends that: (a) this finding is similar to those included in finding No. 1 and (b) the LEP students cited were eligible for ESOL-services based on their language assessments, which were conducted in accordance with DOE guidance.		
Auditor's Resolution – DOE advised us that assessments for LEP students should be conducted just prior to the start of the students' fourth, fifth, or sixth years of ESOL-placement, as determined by the students' ESOL-anniversary dates. Accordingly, our finding stands as presented.		
		.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Stanley Switlik Elementary School (#0251)		
29. [Ref. 25101] The English proficiency of two LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment:		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
Management's Response – See finding No. 1.		
Auditor's Resolution – See finding No. 1. Our finding stands as presented.		
		.0000
30. [Ref. 25102] 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	.7500	
130 ESOL	(.7500)	.0000
		.0000
Key Largo School (#0291)		
31. [Ref. 29101] The *Matrix of Services* form for one ESE student was more than three years old and had expired. A new *Matrix* form must be prepared at least once every three years. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
Management's Response – Management contends that the *Matrix* form was valid.		
Auditor's Resolution – The *Matrix* form was prepared on November 24, 2004 and expired on November 24, 2007; thus, it was not valid for the February 2008 survey. Accordingly, our finding stands as presented.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Key Largo School (#0291) (Continued)		
32. [Ref. 29102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
254 ESE Support Level 4	(.0600)	
255 ESE Support Level 5	.0600	.0000
		.0000
Gerald Adams Elementary School (#0311)		
33. [Ref. 31102] The files for three LEP students did not contain documentation justifying the students' continued ESOL-placement for a fifth or sixth year. We also noted that one of the students was beyond the maximum six-year period allowed for State funding of ESOL at the time of the February survey, but was still reported in ESOL. We made the following audit adjustment:		
102 Basic 4-8	2.5000	
130 ESOL	(2.5000)	.0000

Management's Response – Management contends that the ESOL-placement of each student was supported by the action of an LEP Committee, for which it submitted supporting documentation.

Auditor's Resolution – We examined the documentation submitted with management's response and concluded that the students' ESOL-placements were approved by an LEP Committee. Management did not address the student who was also beyond the maximum six-year period allowed for State funding of ESOL. Accordingly, except for the six-year exception, we have resolved our finding in the favor of the District:

102 Basic 4-8	(2.0000)	
130 ESOL	2.0000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Findings		Net Audit Adjustments (Unweighted FTE)
Gerald Adams Elementary School (#0311) (Continued)		
34. [Ref. 31103] The file documentation for one student in ESOL indicated that the student was FES and ineligible for ESOL-placement. We also noted that the student's LEP Committee did not include at least three District personnel. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
		(3.5359)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Monroe 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) only eligible students who were in attendance and membership during a particular survey are reported for FTE; (2) students are reported in the proper FEFP funding category and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (3) students in OJT are reported in accordance with priority guidelines and their supporting timecards; (4) assessments of LEP students' English proficiency and eligibility for continued ESOL-placement is done on a timely basis; (5) teachers are properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; and (6) the parents of students taught by out-of-field teachers are notified of the teachers' out-of-field status prior to the survey concerned.

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)

Monroe 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)

Monroe 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. .....Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Monroe 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 Monroe County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Monroe 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 Monroe County. For the fiscal year ended June 30, 2008, the District operated 21 schools, reported 8,044.37 unweighted FTE, and received approximately $3.8 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.

Monroe 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.

Monroe 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

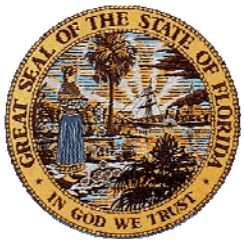
NOTE B - SAMPLING

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:

Monroe 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 (Continued)

School Name/Description	Finding Number(s)
- Premature Assessments for Continued ESOL-Placement	1
1. Coral Shores High School	2 through 5
2. Key West High School	6 through 14
3. Horace O'Bryant Middle School	15 through 18
4. Marathon High School	19 through 26
5. Glynn Archer Elementary School	27
6. Poinciana Elementary School	28
7. Stanley Switlik Elementary School	29 and 30
8. Key Largo School	31 and 32
9. Gerald Adams Elementary School	33 and 34



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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
MONROE COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 28, 2008, that the Monroe 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: 50 of the 221 students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 1 through 9.)

In our opinion, except for the material noncompliance mentioned above involving reported student ridership and student eligibility for State transportation funding, the Monroe 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 involving days-in-term reporting and non-sample students. (See SCHEDULE G, finding Nos. 1, 2, 3, and 9.) 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 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 deficiencies[1], 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.

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

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[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.*

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
January 9, 2009

SCHEDULE F

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

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	112	100.00%	6,107	100.00%
Sample[2]	-	-	221	3.62%
Sample Students				
With Exceptions[3]	-	-	50	(22.62%)
Net Audit Adjustments	-	-	(41)	(19.00%)
Non-Sample Students				
With Exceptions[3]	-	-	154	2.52%
Net Audit Adjustments	-	-	(147)	2.41%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(188)	3.09%

[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 6,107 students in the following ridership categories: 165 in IDEA (K-12), Weighted; 51 in IDEA (PK), Weighted; 270 in Hazardous Walking; and 5,621 in Two Miles or More. The District also reported operating a total of 112 buses. (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

Monroe 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 Monroe 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 44.

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.

1. [Ref. 51] The transportation costs for 34 students in the June 2008 survey were entirely funded by a special State educational grant; consequently, the students should not have been reported for State transportation funding. We made the following audit adjustment:

June 2008 Survey	
25 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)
Hazardous Walking	(1)
Two Miles or More	(2)
Two Miles or More *(Non-Sample Students)*	(16)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
June 2008 Survey (Continued)		
23 Days-in-Term		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)	
IDEA (PK), Weighted	(1)	
Two Miles or More	(6)	
Two Miles or More *(Non-Sample Students)*	(4)	(34)

2. [Ref. 52] We noted the following exceptions for the July survey: the bus drivers' reports for three buses were missing and five reported students were not listed on the supporting bus drivers' reports. We made the following audit adjustment:

July 2007 Survey		
22 Days-in-Term		
Two Miles or More *(Non-Sample Student)*	(1)	
10 Days-in-Term		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Weighted *(Non-Sample Students)*	(4)	
IDEA (PK), Weighted *(Non-Sample Students)*	(2)	
Two Miles or More *(Non-Sample Students)*	(2)	(12)

Management's Response – Management submitted copies of bus drivers' reports and other documentation.

Auditor's Resolution – Our examination of the bus driver's reports and other documentation submitted with management's response disclosed that: (a) four of the five cited students were not listed on the supporting bus drivers' reports and (b) the remaining student was listed on a report, but was shown as "Did Not Ride." No change is required to our audit adjustment and our finding stands as presented.

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
3. [Ref. 53] The number of days-in-term for 30 students was incorrectly reported. We also noted that one of the students (who was in our sample) was reported incorrectly in Two Miles or More. The student lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:		
July 2007 Survey		
22 Days-in-Term		
Two Miles or More	(2)	
June 2008 Survey		
25 Days-in-Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Weighted *(Non-Sample Students)*	(3)	
IDEA (PK), Weighted	(1)	
Two Miles or More	(4)	
Two Miles or More *(Non-Sample Students)*	(13)	
20 Days-in-Term		
Two Miles or More	(1)	
Two Miles or More *(Non-Sample Students)*	(3)	
10 Days-in-Term		
Two Miles or More	(2)	(30)
July 2007 Survey		
24 Days-in-Term		
Two Miles or More	2	
June 2008 Survey		
11 Days-in-Term		
IDEA (K-12), Weighted	1	
IDEA (K-12), Weighted *(Non-Sample Students)*	3	
IDEA (PK), Weighted	1	
Two Miles or More	6	
Two Miles or More *(Non-Sample Students)*	16	29

Management's Response – Management submitted documentation to support that two students attended school on a year-round basis.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
Auditor's Resolution - We had previously examined the documentation submitted with management's response during our examination's field work and revised our finding accordingly at that time. Our finding stands as presented.		
		0
4. [Ref. 54] Fourteen reported students were not listed on the supporting bus drivers' reports for the surveys concerned; consequently they were not eligible for State transportation funding. We also noted the following additional exceptions involving three of these students: two were classified incorrectly as Two Miles or More (both students lived less than two miles from school) and one was classified incorrectly as IDEA (K-12), Weighted (the student did not have an IEP that covered the survey concerned). We made the following audit adjustments:		
July 2007 Survey		
10 Days-in-Term		
IDEA (PK), Weighted	(1)	
Two Miles or More	(2)	
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(1)	
February 2008 Survey		
90 Days-in-Term		
Hazardous Walking	(2)	
Two Miles or More	(7)	(14)

Management's Response – Management submitted documentation to support the ridership and classification of one student.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments

Auditor's Resolution – The documentation submitted with management's response supports the ridership of the student concerned for the October survey, but not the student's classification in IDEA (K-12), Weighted. (The submitted IEP was not valid for the October survey.) Accordingly, we have resolved this finding in the favor of the District with regard to the ridership of this one student:

October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted	1	1

5. [Ref. 55] We noted exceptions involving three students, as follows:

   a. One student was reported incorrectly in IDEA (PK), Weighted in the July survey. The student was in third grade and should have been reported in Two Miles or More.

   b. The files for two students in the IDEA (K-12), Weighted in the October survey did not contain an IEP covering that survey; consequently, the students' eligibility for State transportation reporting was not adequately supported. We noted that one of the students was eligible to be reported in IDEA (K-12), Unweighted.

We made the following audit adjustments:

July 2007 Survey		
10 Days-in-Term		
IDEA (PK), Weighted	(1)	
Two Miles or More	1	
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	1	(1)

Management's Response – Management submitted documentation to support the ridership classifications of the cited students.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
Auditor's Resolution - We had previously examined the documentation submitted with management's response during our examination's field work and revised our finding accordingly at that time. Our finding stands as presented.		
6. [Ref. 56] Seven reported students did not ride a bus during the survey periods concerned; consequently, the students were not eligible for State transportation funding. We made the following audit adjustments:		
October 2007 Survey		
90 Days-in-Term		
Hazardous Walking	(3)	
Two Miles or More	(2)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More	(2)	(7)
7. [Ref. 57] Two students were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:		
October 2007 Survey		
90 Days-in-Term		
Two Miles or More	(1)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More	(1)	(2)

Management's Response – Management submitted documentation showing that a student lived more than two miles from school.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings	Students Transported Net Audit Adjustments
Auditor's Resolution - The documentation submitted with management's response was not for either of the two students cited in our finding. Accordingly, our finding stands as presented.	
8. [Ref. 58] The IEPs for six students, who were reported in IDEA-weighted ridership categories, did not indicate that they met one of the five eligibility criteria required for weighted classification. For one of these students, we also noted that the IEP covering the February survey was missing and could not be located. We made the following audit adjustments:	
October 2007 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted (1)	
IDEA (PK), Weighted (2)	
IDEA (K-12), Unweighted 1	
IDEA (PK), Unweighted 2	
February 2008 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted (2)	
IDEA (PK), Weighted (1)	
IDEA (K-12), Unweighted 2	(1)
9. [Ref. 59] One hundred and twenty-five PK students were reported incorrectly in Two Miles or More. Eight of the students were eligible to be reported in IDEA (PK), Weighted or Unweighted and the remaining 117 were ineligible for State transportation funding. We made the following audit adjustment:	
October 2007 Survey	
90 Days-in-Term	
Two Miles or More *(Non-Sample Students)* (64)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
February 2008 Survey		
90 Days-in-Term		
Two Miles or More	(2)	
Two Miles or More *(Non-Sample Students)*	(59)	(125)
October 2007 Survey		
90 Days-in-Term		
IDEA (PK), Weighted *(Non-Sample Students)*	4	
IDEA (PK), Unweighted *(Non-Sample Student)*	1	
February 2008 Survey		
90 Days-in-Term		
IDEA (PK), Weighted	1	
IDEA (PK), Weighted *(Non-Sample Student)*	1	
IDEA (PK), Unweighted *(Non-Sample Student)*	1	8
Net Audit Adjustments		(188)
Summary		
Sample Students w/Exceptions	50	--
Sample Students - Net Audit Adjustments	--	(41)
Non-Sample Students w/Exceptions	154	--
Non-Sample Students - Net Audit Adjustments	--	(147)
Net Audit Adjustments		(188)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Monroe 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) the number of days-in-term reported for each survey is correct and in agreement with applicable supporting records; (2) students are reported in the correct ridership category; (3) ESE students receiving special transportation services have their needs documented properly on their IEPs; (4) only students whose ridership during survey is supported by a bus driver's report are reported; (5) bus drivers' reports for reported buses and routes are maintained in readily accessible files to support student ridership and are available for review upon request; and (6) students, whose transportation is funded by special grants or programs, are not reported for State transportation funding.

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

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

2. Transportation in Monroe County

For the fiscal year ended June 30, 2008, the District received approximately $1.4 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2007	14	54
October 2007	46	2,961
February 2008	43	3,030
June 2008	9	62
Total	112	6,107

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

Monroe 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

RANDY ACEVEDO
Superintendent of Schools

"Student Success,
Whatever It Takes"

Members of the Board

District # 1
STEVEN PRIBRAMSKY

District # 2
ANDY GRIFFITHS
Chair

District # 3
DR. R. DUNCAN MATHEWSON, III

District # 4
JOHN R. DICK

District # 5
DR. DEBRA WALKER
Vice Chair

February 24, 2009

Mr. David W. Martin, CPA
Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

Subject: Auditor General Preliminary & Tentative Audit Findings for F/Y Ended June 30, 2008

Dear Mr. Martin:

Schedule D – FEFP & FTE

Finding No. 1 – Premature Assessments for Continued ESOL-Placements
The English language proficiency of LEP students due to begin a fourth, fifth, or sixth year of ESOL-placement during the 2007-2008 school year was prematurely assessed by the District in February or March of the 2006-2007 school year. These assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement as determined by the students ESOL-anniversary dates. (See findings Nos. 7, 8, 15, 27, and 29).

Response: **Disagree.** Written guidance issued by the DOE to school districts clearly states that districts can use the FCAT NRT as the re-evaluation for students to continue in ESOL for a 4th, 5th, or 6th year. Written guidance from the State ESOL Director, Lisa Saavedra, states:

We do not recommend that you "rush" to re-test these students using an alternate test, as the students have already been assessed and their scores may be documented once FCAT NRT results are received. As a reminder, students classified as limited English proficient who score below the 32nd percentile would continue in the ESOL program, unless the teacher or parent requests the convening of an LEP Committee to exit the student. Students classified as unlimited English proficient who score the 33rd percentile for above would exit the ESOL program, unless the teacher or parent requests the convening of an LEP Committee to continue ESOL services.

At this time we would recommend that you await the results of NRT portion of FCAT and make student placement decisions in accordance to those results, and not re-test students.

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And the following written guidance sent to districts on behalf of Mary Jane Tappan clearly states that extension of instruction is based on exit criteria and does not need a specific test. In section VI, item "b" clearly states that "Yes", districts may use FCAT scores for extension of instruction.

III. Extension of Instruction
   a. Clarification – No specific tests – based on exit criteria
      i. If a student does not exit after 6 years, services will no longer be funded but must still be provided.
      ii. If a student is up for exit can the previous year's scores be used if neither test (FCAT or CELLA) has been administered? Yes

VI. Other Information
   a. All ELL students must be assessed in Math using FCAT Math. No alternate assessment for math.
   b. If up for 3rd year review and if anniversary date falls before CELLA and FCAT, can districts use the previous year scores for extension of instruction? Yes
   c. FTE letters have been mailed as requested. All districts should have received their letters.

In compliance with the above written guidance, all of the students involved in this finding have 2007 FCAT or Stanford scores that made them eligible for extension of instruction in 2007-2008. Since the district is in compliance with the above written guidance issued by the Florida DOE for extension of instruction in ESOL, we request this finding be removed from the auditor's report. (See attachment A-1 & A-2 for copies of the two DOE guidance documents cited above.

Coral Shores High School

Finding No. 2 [Ref. 4101]
The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's EP.

Response: **Disagree**. (Student # 6994) Under the Development of Educational Plans for exceptional Students who are Gifted 6A-6.030191(3)(b) One regular education teacher of the student who to the extent appropriate, is involved in the development and review of a student's EP. Involvement may be the provision of written documentation of a student's strengths as needs: Two teachers were in attendance at the EP meeting and one mistakenly signed on the ESE teacher lines. Both teachers were able to participate in the EP meeting and it is documented. See attached document. We recommend that the Auditor adjusts this finding.

Finding No. 3 [Ref. 4102]
The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared.

Response: **Disagree**. (Student # 2962) The student is well known and has attended school in Monroe County for the majority of his school career. The intense levels of services were provided to the student and the student had previous Matrixes completed. The services of OT were dropped, but he continues to require intensive intervention for minimal participation. This was an oversight. The Matrix was completed in May 2006 and is good for 3 years as long as it is reviewed at each IEP.

Finding No. 4 [Ref. 4103]
The files for five LEP students did not contain sufficient documentation to support the students' continued ESOL-placement for a fourth or sixth year.

Response: **Disagree**. Same situation as Finding 1 – students were all eligible based on their 2007 FCAT or Stanford scores. See response to Finding 1. Since the district is in compliance with the written guidance issued by the Florida DOE for extension of instruction in ESOL, we request this finding be removed from the auditor's report.

Finding No. 5 [Ref. 4104]
The LEP Student Plan for one student was not reviewed and updated for the 2007-2008 school year; consequently, the student's ESOL-reporting was not adequately supported.

Response: **Agree. Corrective Action**: The District ESOL Program Specialist will periodically review LEP Student Plans to ensure that schools are reviewing and updating the plan as required.

Key West High School

Finding No. 9 [Ref. 10104]
One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results.

Response: **Agree. Corrective Action:** The district will provide additional training for Data Entry personnel.

Finding No. 10 [Ref. 10105]
The Matrix of Services forms for three ESE students were missing and could not be located.

Response: **Disagree**. (Student # 6934 & Student # 2483) The two students above are brothers; they have entered and withdrawn from our school district many times over their educational career. They were "known" students having only been gone about 6 months. When they returned to our district at the end of September 2007 they were returned to their last known placement and parent was called to complete an IEP – parent missed 3 scheduled dates. The first two weeks of their return happened to be the Oct 2007 FTE window. Their current Monroe county IEP has them placed with a matrix of 254. We recommend that the Auditor adjusts these two findings.

Response: **Agree. Corrective Action:** In reference to the one student whose matrix was not located – additional training will be provided for the Staffing Specialist.

Finding No. 11 [Ref. 10106]
The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) was not properly scored, and supported a total of 13 points instead of 18 points; consequently, the student should have been reported in program No. 113 (Grades 9-12 with ESE Services).

Response: **Disagree:** (Student #4285) There was a Matrix in optiview that was completed correctly… it was out of order and not seen at the time of original viewing. (two pages were out of order) The official cumulative record is correct and a copy is included. The Matrix at the school was a replacement copy due to the fact that the original was sent to the district at the time of the IEP meeting. See attached document. We recommend that the Auditor adjusts this finding

Finding No. 12 [Ref. 10107]
The timecards for six students in OJT were missing and could not be located.

Response: **Agree. Corrective Action:** Only students with documented employment that meets OJT standards will be enrolled in OJT. The OJT Supervisor will verify all student placements into OJT programs.

Finding No. 13 [Ref 10108]
The timecards for five students in OJT were missing and could not be located. We also noted that the course schedules for these five students were not reported in the correct funding priority. For two of the students, a Basic course was reported for funding prior to a higher priority Career Education course, and for three of the students, an off-campus OJT course was reported for funding prior to the students' Basic on-campus courses.

Response: **Agree. Corrective Action:** All students enrolled in OJT will have their time-card collected monthly by the OJT Supervisor. In addition, the OJT Supervisor will verify all student placements into OJT programs to ensure proper coding of courses.

Finding No. 14 [Ref. 10109]
The OJT hours for five Career Education students were incorrectly reported: The students were reported for more hours than were supported by the students' timecards.

Response: **Agree. Corrective Action:** All student timecards for OJT will be reviewed by the OJT Supervisor before OJT hours are reported to data entry. This will be done on a monthly basis.

Horace O'Bryant Middle School

Finding No. 16 [Ref. 11102 /03]
The LEP Committee-recommendations supporting the continued ESOL-placements of two LEP students in the October survey were not made until after that survey.

Response: **Agree. Corrective Action**: The district's written guidance to schools will clearly identify the timelines to be followed when identifying ELL students for the October or February FTE surveys.

Finding No. 17 [Ref. 11105]
The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) was not properly scored, and supported a total of 16 points instead of 20 points; consequently, the student should have been reported in program No. 112)Grades 4-8 with ESE Services).

Response: **Agree. Corrective Action**: In reference to the one student whose matrix was not scored appropriately – additional training will be provided for the Staffing Specialist.

Finding No. 18 [Ref. 11106]
The Matrix of Services form for one ESE student was missing and could not be located.

Response: **Disagree:** (Student #4355 & Student #6451) The Matrix of Services forms were found in teacher folders and hard copies have been included in this response for both students. See attached document. We recommend that the Auditor adjusts these two findings.

Marathon High School

Finding No. 19 (Ref. 13101
The files for seven LEP students did not contain sufficient documentation to support the students' ESOL-reporting. The files were missing one or both of the following records: parent notification letters and LEP Student Plans for the 2007-2008 school year.

Response: **Agree. Corrective Action**: The district will work closely with new personnel to improve their process for maintaining appropriate program documentation.

Finding No. 20 [Ref. 13102]
We noted exceptions involving two LEP students, as follows: one student was beyond the maximum six-year period allowed for State funding of ESOL and one student's file did not contain an LEP Student Plan for the 2007-2008 school year, a parent notification letter, or evidence of an English proficiency assessment supporting the student's continued ESOL-placement for a fifth year.

Response: **Agree. Corrective Action**: The district will work closely with new personnel to improve their process for maintaining appropriate program documentation.

Finding No. 21 [Ref. 13103]
The file for eight LEP students did not contain documentation that the students' parents had been notified of the students' ESOL-placement.

Response: **Agree. Corrective Action**: The district will work closely with new personnel to improve their process for maintaining appropriate program documentation.

Finding No. 22 [Ref. 13104]
The English proficiency of two LEP students was not assessed prior to the students' continued ESOL-placement for a fourth and sixth year, respectively. We also noted that files for both LEP students did not contain documentation that the students' parents had been notified of the students' ESOL placement.

Response: **Agree. Corrective Action**: The district will work closely with new personnel to improve their process for maintaining appropriate program documentation.

Finding No. 23 [Ref. 13105]
The file for one LEP student was missing and could not be located.

Response: **Agree. Corrective Action:** The district will work closely with new personnel to improve their process for maintaining appropriate program documentation

Finding No. 24 [Ref. 13106]
One student was reported incorrectly in ESOL. The student was FES and, therefore, not eligible for ESOL-placement.

Response: **Agree. Corrective Action**: The district will work closely with new personnel to improve their process for maintaining appropriate program documentation

Finding No. 25 [Ref. 25]
The log needed to support the reported homebound instruction of one ESE student was missing and could not be located.

Response: **Agree. Corrective Action:** Procedural changes will be reflected in the 2009-2010 S & P requiring Staffing Specialist to file log sheets for H/H with the IEP.

Finding No. 26 [Ref. 13170]
One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a District-issued certificate in Nursing, but taught a course that required State-issued certification in PK Primary. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status.

Response: **Agree. Corrective Action:** The teacher is working toward her bachelor's degree so she can qualify for a FL Teaching Certificate. This year the assignment was approved by the Board and letters were sent to parents.

Poinciana Elementary School

Finding No. 28 [Ref. 16101]
The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year.

Response: **Disagree.** Same situation as Finding 1 – the student was eligible based on his 2007 FCAT NRT scores. See response to Finding 1. Since the district is in compliance with the written guidance issued by the Florida DOE for extension of instruction in ESOL, we request this finding be removed from the auditor's report.

Stanley Switlik Elementary School

Finding No. 30 [Ref. 25102]
One LEP student was beyond the maximum six-year period allowed for State funding of ESOL.

Response: **Agree. Corrective Action:** The district's written guidance to schools will clearly emphasize that students may not continue beyond the maximum six (6) years.

Key Largo School

Finding No. 31 [Ref. 29101]
The Matrix of Services form for one ESE student was more than three years old and had expired. A new Matrix form must be prepared at least once every three years.

Response: **Disagree:** (Student #7280) As you review the dates of this Matrix of Services the original date was Nov. 24, 2004. The IEP team review and initialed the Matrix of Services at each subsequent IEP for the next three IEPs. (2005, 2006, and 2007) during the IEP dated 2/15/2007 the three year time clock ran out. But we have to recall that at the time of review the three year time clock had not run out and the review was good. When reviewing the Matrix of Services Handbook – notes: "For students at Support Levels 4 and 5, matrixes are still required at the time of initial placement and at least once every three years ..." We request that the Audit adjustment is returned and our district procedures will be changed to reflect the clarification offered by the auditor. We recommend that the Auditor adjusts this finding.

Finding No. 32 [Ref. 29102]
One ESE student was not reported in accordance with the student's Matrix of Services form.

Response: **Agree. Corrective Action:** In reference to the one student whose matrix was not updated appropriately – additional training will be provided for the Staffing Specialist.

Gerald Adams Elementary School

Finding No. 33 [Ref. 31102]
The files for three LEP students did not contain documentation justifying the students' continued ESOL-placement for a fifth or sixth year. We also noted that one of the students was beyond the maximum six-

year period allowed for State funding of ESOL at the time of the February survey, but was still reported in ESOL.

Response: **Disagree.** The files for each of the three students fully documents that the LEP Committee met and determined that the students were to continue in ESOL. The LEP Committee forms fully document that the LEP Committee conducted the required review and the signatures of at least three school personnel are evident. We, therefore, request that this finding be removed from the auditor's report. (See attachments B-1 thru B-6 for copies of the LEP Committee meetings for each student.)

Finding No. 34 [Ref. 31103]
The file documentation for one student in ESOL indicated that the student was FES and ineligible for ESOL-placement. We also noted that the student's LEP Committee did not include at least three District personnel.

Response: **Agree. Corrective Action**: The district's written guidance to schools will clearly emphasize that at least three (3) school personnel must participate in LEP Committee meetings.

Schedule G – Student Transportation

Finding No. 1 [Ref. 51]
The transportation costs for 34 students in the June 2008 survey were entirely funded by a special State educational grant; consequently, the students should not have been reported for State transportation funding.

Response: **Agree. Corrective Action:** The audit was conducted during the time corrections were still being made to the FTE's and they were part of the Century 21st Program. The students were removed for the June 2008 count and were not entered for the July 2008 count.

Finding No. 2 [Ref. 52]
We noted the following exceptions for the July survey: the bus drivers' reports for three buses were missing and five reported students were not listed on the supporting bus drivers' reports

***Response*:** **Disagree.** The bus drivers' reports were located in the Upper Keys Office and are attached. Attendance and IEP's are attached. One student out of five did ride. We should receive credit for one student.

Response: **Agree.** Four students listed on the report did not ride. Their ASID numbers are 175, 3070, 2583, and 8257. **Corrective Action:** The Transportation Department has trained each area supervisor on how to cross reference the bus drivers report with TERMS.

Finding No. 3 [Ref. 53]
The number of days-in-term for 30 students was incorrectly reported. We also noted that one of the students who was in our sample was reported incorrectly in Two Miles or More. The student lived less than two miles from school and should not have been reported for State transportation funding.

Response: **Disagree.** Student ASID # 566 and # 2879 are students who attended PACE and go to school year round.

Response: **Agree** with other 28 students. **Corrective Action:** Days in terms was corrected for remaining students.

Finding No. 4 [Ref. 54]
Fourteen reported students were not listed on the supporting bus drivers' reports for the surveys concerned; consequently they were not eligible for State transportation funding. We also noted the following additional exceptions involving three of these students: two were classified incorrectly as Two Miles or More (both students lived less than two miles from school) and one was classified incorrectly as IDEA (K-12), Weighted (the student did not have an IEP that covered the survey concerned).

Response: **Agree** with all but one student ASID # 2711. Bus roster and IEP attached.
Credit should be given for one student. **Corrective Action**: The Transportation Department has trained each area supervisor on how to cross reference the bus drivers report with TERMS. The Transportation Department has also indicated on each stop in TERMS an "N" under membership to indicate less than two miles.

Finding No. 5 [Ref. 55]
We noted exceptions involving three students, as follows:

a. One student was reported incorrectly in IDEA (K-12), Weighted in the July survey. The student was in third grade and should have been reported in Two Miles for More.

b. The files for two students in the IDEA (K-12), Weighted in the October survey did not contain an IEP covering that survey; consequently, the students' eligibility for State transportation reporting was not adequately supported. We noted that one of the students was eligible to be reported in IDEA (K-12), Unweighted.

Response: **Disagree.** with student ASID #958. He is a third grader not a Pre-K student and should be counted as plus two miles.

Response: **Disagree.** with student ASID #4075. Attached records indicate that on October 4, 2007, a meeting was scheduled with parent to conduct a Monroe County IEP and documentation attached indicates current IEP of 10/23/06 from Osceola County, Florida, will be in effect until meeting on 10/18/07. An IEP is attached for student ASID #4680. It does not show transportation so the student should be categorized a "B" not "A".

Finding No. 6 [Ref. 56]
Seven reported students did not ride a bus during the survey periods concerned; consequently, the students were not eligible for State transportation funding.

Response: **Agree. Corrective Action:** The Transportation Department has trained each area supervisor on how to cross reference the students on the bus drivers report with TERMS.

Finding No. 7 [Ref. 57]
Two students were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were not eligible for State transportation funding.

Response: **Disagree** with student ASID # 4406. Attached is the Demographic Panel showing an address of , and Google Map showing more than 2 miles. Spoke to mother and she stated they moved to this address in December 2006.

Response: **Agree** with student ASID #410. **Corrective Action:** The Transportation Department has indicated on each stop in TERMS an "N" under membership to indicate less than two miles.

Finding No. 8 [Ref. 58]
The IEP's for six students, who were reported in IDEA-weighted ridership categories, did not indicate that they met one of the five eligibility criteria required for weighted classification. For one of these students, we also noted that the IEP covering the February survey was missing and could not be located.

Response: **Agree. Corrective Action:** The Transportation Department has advised the Exceptional Student Education Department that the IEP has to indicate # 3 on the IEP daily.

Finding No. 9 [Ref. 59]
One hundred and twenty-five PK students were reported incorrectly in Two Miles or More. Eight of the students were eligible to be reported in IDEA (PK), Weighted or Unweighted and the remaining 117 were ineligible for State transportation funding.

Response: **Agree. Corrective Action:** The Transportation Department will work with the IT Department to make sure all regular Pre-K students are flagged so they are not transmitted.

Sincerely,

Randy Acevedo
Superintendent of Schools