REPORT NO. 2009-195
APRIL 2009

LEON 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

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

	District No.
Sheila M. Costigan	*1*
Dee Crumpler, Chair	*2*
Maggie B. Lewis-Butler	*3*
Herbert Fred Varn	*4*
Georgia "Joy" Bowen, Vice Chair	*5*

Jackie Pons, Superintendent

The examination team leader was 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.

Leon 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.*

Leon 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

ESE – Exceptional Student Education

LEP – Limited English Proficient

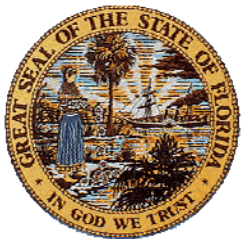
FES – Fluent English Speaking

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

We have examined management's assertion, included in its representation letter dated August 27, 2008, that the Leon 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 instances of material noncompliance:

- Twenty-one of the 136 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of in-service training points in ESOL strategies. (See SCHEDULE D, finding Nos. 4, 5, 6, 7, 10, 11, 12, 16, 22, 23, 24, 30, 33, 34, 35, 37, and 54.)
- Twenty-three of the 143 students in our ESOL sample and 36 of the 144 students in our sample for Career Education 9-12 (OJT) had exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D, ESOL-finding Nos. 1, 8, 13, 14, 15, 17, 18, 20, 25, 28, 32, 39, 40, 41, 42, 48, and 53; and OJT-finding Nos. 2, 3, 21, 44, 45, 46, 47, 50, 51, and 52.)
- For the June survey, the Leon County Juvenile Detention Center (#1502) had inadequate attendance and enrollment records to support the survey's reported results, did not report 25 students who were eligible to be reported, and incorrectly reported the number of days-in-term. (See SCHEDULE D, finding No. 55.)

In our opinion, except for the material noncompliance mentioned above involving teachers, the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), and exceptions at the Leon County Juvenile Detention Center (#1502), the Leon 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 that 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.[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 teacher compliance; and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), and students enrolled in the Leon County Juvenile Detention Center (#1502). 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 A and SCHEDULE D.

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

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

Respectfully submitted,

David W. Martin, CPA
February 2, 2009

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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.*

SCHEDULE A

Leon 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]	51	100.00%	13,389	100.00%	24,332.1000	100.00%
Sample Size[4]	18	35.29%	288	2.15%	199.4448	0.76%
Students w/Exceptions	-	-	(83)	(28.82%)	-	-
Net Audit Adjustments[5]	-	-	-	-	36.5351	-
2. Basic with ESE Services						
Population[3]	55	100.00%	3,333	100.00%	6,710.0400	100.00%
Sample Size[4]	20	36.36%	166	4.98%	146.8591	2.17%
Students w/Exceptions	-	-	(4)	(2.41%)	-	-
Net Audit Adjustments[5]	-	-	-	-	4.9409	-
3. ESOL						
Population[3]	25	100.00%	172	100.00%	221.1300	100.00%
Sample Size[4]	13	52.00%	143	83.14%	93.5782	42.32%
Students w/Exceptions	-	-	(23)	(16.08%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(22.6491)	-
4. ESE Support Levels 4 and 5						
Population[3]	37	100.00%	395	100.00%	393.3200	100.00%
Sample Size[4]	19	51.35%	234	59.24%	211.0858	53.67%
Students w/Exceptions	-	-	(11)	(4.70%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(9.0766)	-
5. Career Education 9-12						
Population[3]	9	100.00%	301	100.00%	738.1500	100.00%
Sample Size[4]	4	44.44%	144	47.84%	31.3540	4.25%
Students w/Exceptions	-	-	(36)	(25.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(25.3648)	-
All Programs						
Population[3]	56	100.00%	17,590	100.00%	32,394.7400	100.00%
Sample Size[4]	20	35.71%	975	5.54%	682.3219	2.11%
Students w/Exceptions	-	-	(157)	(16.10%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(15.6145)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Leon 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]	56	100.00%	350	100.00%
Sample Size[4]	19	33.93%	136	38.86%
Teachers w/Exceptions	-	-	(21)	(15.44%)

[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 and county-wide educational programs 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

Leon 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	12.5231	1.048	13.1242
102	Basic 4-8	3.2917	1.000	3.2917
103	Basic 9-12	20.7203	1.066	22.0878
111	Grades K-3 with ESE Services	3.3318	1.048	3.4917
112	Grades 4-8 with ESE Services	(.1133)	1.000	(.1133)
113	Grades 9-12 with ESE Services	1.7224	1.066	1.8361
130	ESOL	(22.6491)	1.200	(27.1789)
254	ESE Support Level 4	(8.4206)	3.625	(30.5247)
255	ESE Support Level 5	(.6560)	5.062	(3.3207)
300	Career Education 9-12	(25.3648)	1.119	(28.3832)
Total		(15.6145)		(45.6893)

[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

Leon 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	**#0021**	**#0031**	**#0041**	**Balance Forward**
101 Basic K-3	.....	1.7000	1.7000	3.4000
102 Basic 4-8	.....	.4250	.....	.4250
103 Basic 9-12	7.6224	.....	.....	7.6224
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.9424)	(2.1250)	(1.7000)	(4.7674)
254 ESE Support Level 4	(.3336)	(.5000)	.....	(.8336)
255 ESE Support Level 5	(.1560)	.....	.....	(.1560)
300 Career Education 9-12	(7.9947)	.....	.....	(7.9947)
Total	(1.8043)	.0000	.0000	(1.8043)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon 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] #0071	#0091	#0161	#0391	Balance Forward
101	3.4000	5.1690	.4250	.....	.....	8.9940
102	.4250	.....	.....	.....	.3336	.7586
103	7.6224	.....	.....	16.9573	.....	24.5797
111	.5000	.5450	1.0950	.....	.....	2.1400
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.1315	.....	.1315
130	(4.7674)	(5.7140)	(1.5200)	(2.8679)	(.3336)	(15.2029)
254	(.8336)	.....	.....	(.1315)	.....	(.9651)
255	(.1560)	.....	.....	.....	.....	(.1560)
300	(7.9947)	.....	.....	(14.7383)	.....	(22.7330)
Total	(1.8043)	.0000	.0000	(.6489)	.0000	(2.4532)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon 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] #0411	#0421	#0441	#0452	Balance Forward
101	8.9940	.....	.3000	1.5836	.....	10.8776
102	.7586	.....	2.4204	.8768	4.9150	8.9708
103	24.5797	.....	.....	.....	.....	24.5797
111	2.1400	.....	.....	.5000	.....	2.6400
112	.0000	.....	.....	.....	.....	.0000
113	.1315	.....	.....	.....	.3685	.5000
130	(15.2029)	.....	(2.7204)	(2.4504)	.....	(20.3737)
254	(.9651)	(.5000)	(1.0000)	(.5100)	(5.2835)	(8.2586)
255	(.1560)	.0000	1.0000	.....	.....	.8440
300	(22.7330)	.....	.....	.....	.....	(22.7330)
Total	(2.4532)	(.5000)	.0000	.0000	.0000	(2.9532)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon 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] #0491	#0511	#0521	#1091	Balance Forward
101	10.8776	.....	.6418	.....	.....	11.5194
102	8.9708	.....	.....	.....	.....	8.9708
103	24.5797	.....	.....	.....	(.2502)	24.3295
111	2.6400	.....	.2584	.4334	.....	3.3318
112	.0000	.....	.....	.....	.....	.0000
113	.5000	.....	.....	.....	1.0000	1.5000
130	(20.3737)	.....	(.9002)	(.4334)	.....	(21.7073)
254	(8.2586)	.5000	.....	.....	.0000	(7.7586)
255	.8440	(.5000)	.....	.....	(1.0000)	(.6560)
300	(22.7330)	.....	.....	.....	(1.7255)	(24.4585)
Total	(2.9532)	.0000	.0000	.0000	(1.9757)	(4.9289)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon 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] #1131	#1141	#1171	#1502	Total
101	11.5194	.3250	.....	.6787	.....	12.5231
102	8.9708	.....	.....	.1832	(5.8623)	3.2917
103	24.3295	.....	.....	.....	(3.6092)	20.7203
111	3.3318	.....	.....	.....	.....	3.3318
112	.0000	.....	.....	.....	(.1133)	(.1133)
113	1.5000	.....	.4169	.....	(.1945)	1.7224
130	(21.7073)	(.3250)	.....	(.6168)	.....	(22.6491)
254	(7.7586)	.....	(.4169)	(.2451)	.....	(8.4206)
255	(.6560)	.....	.....	.....	.....	(.6560)
300	(24.4585)	.....	(.9063)	.....	.....	(25.3648)
Total	(4.9289)	.0000	(.9063)	.0000	(9.7793)	(15.6145)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Leon 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 teachers, the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), and exceptions at the Leon County Juvenile Detention Center (#1502), the Leon 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 39.

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.		
Leon High School (#0021)		
1. [Ref. 2101] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer and was not otherwise eligible for ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	.1718	
130 ESOL	(.1718)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Leon High School (#0021) (Continued)		
2. [Ref. 2102] We noted the following exceptions for 12 students in OJT:		
a. The timecards for five students were missing and could not be located.		
b. The timecards for two students indicated that the students did not work during the survey week.		
c. The timecard for one student did not document the beginning and ending times of the student's work week and we could not otherwise determine the student's actual work hours.		
d. Four students were reported for more work hours than were supported by the students' timecards. We also noted that the OJT time for one of the four was incorrectly reported in program No. 103 (Basic 9-12). It should have been reported in program No. 300 (Career Education 9-12).		
We made the following audit adjustment:		
103 Basic 9-12	(.2448)	
300 Career Education 9-12	(1.3176)	(1.5624)

Management's Response – Management contends that the reported work time for the two students cited in part 2.b. and two of the four students cited in part 2.d. was adequately supported by the students' timecards.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Leon High School (#0021) (Continued)		
Auditor's Resolution – We re-examined the timecards for the students in question and determined that: (a) the two students in part 2.b. did not work during the survey week and are cited correctly in our finding; and (b) the timecards for the two students in part 2.d. supported the students' reported work time. Accordingly, we have resolved our finding in the favor of the District for the two students in part 2.d.:		
300 Career Education 9-12	.2581	.2581
3. [Ref. 2104] One student in OJT in the October survey was absent from school during the 11-day window of that survey and should not have been reported with the survey's results. We also noted that the student did not have a timecard covering the October survey. We made the following audit adjustment:		
103 Basic 9-12	(.3386)	
300 Career Education 9-12	(.1614)	(.5000)
4. [Ref. 2172] One Science teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that: (a) the parents of the students concerned were not notified of the teacher's out-of-field status and (b) the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Leon High School (#0021) (Continued)		
5. [Ref. 2173] One Diversified Career Technology teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	6.7738	
300 Career Education 9-12	(6.7738)	.0000
6. [Ref. 2174/76] Two Primary Language Arts teachers taught classes that included LEP students, but were not properly certified to teach LEP students, and were not approved by the School Board to teach such students out-of-field. We also noted that the teachers had not earned the 300 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 2174) had earned 120 points and the other teacher (Ref. 2176) had earned none. Additionally, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 2174		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
Ref. 2176		
103 Basic 9-12	.5204	
130 ESOL	(.5204)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Leon High School (#0021) (Continued)		
7. [Ref. 2178] One Physical Education teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.4896	
254 ESE Support Level 4	(.3336)	
255 ESE Support Level 5	(.1560)	.0000
Management's Response – Management stated they had documentation that the teacher certification in question was retroactively added to the employee's teaching certificate and covered the 2007-08 school year.		
Auditor's Resolution – Management is correct in stating that the teacher in question now has the appropriate coverage on her certificate; however, at the time of the reporting surveys, the teacher did not have the appropriate coverage (it was not added until September 22, 2008). Accordingly, the finding stands as presented.		
		.0000
		(1.8043)
Kate Sullivan Elementary School (#0031)		
8. [Ref. 3101] The English language proficiency of one student in his fourth year of ESOL-placement was not assessed on a timely basis. The student's fourth year began in August 2007. The assessment was not conducted until October 15, 2007, and indicated that the student was FES. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Kate Sullivan Elementary School (#0031) (Continued)		
101 Basic K-3	.8500	
130 ESOL	(.8500)	.0000

9. [Ref. 3102] The *Matrix of Services* form for one ESE student in the October survey was not prepared until several days after that survey (i.e., on October 17, 2007). We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

Management's Response – Management stated they had documentation indicating the *Matrix of Services* form was completed before the October 2007 survey.

Auditor's Resolution – We asked management to provide such documentation and were provided a hard copy of an electronic log (called the *IEP Event Journal*). This log indicated that the development of the student's IEP (and, by inference, the student's *Matrix* form) started before the October survey. However, according to the log, the student's IEP was not approved until October 24, 2007, after the October survey. Additionally, our standard examination procedures test student compliance using the completion dates shown on the actual completed documents that have been placed in a student's file. Since the hard copy *Matrix* form in the student's file was dated after survey, as cited in our finding, that finding stands as presented.

.0000

10. [Ref. 3174] One teacher had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.8500	
130 ESOL	(.8500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Kate Sullivan Elementary School (#0031) (Continued)		
11. [Ref. 3178] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.4250	
130 ESOL	(.4250)	.0000
		.0000
Frank Hartsfield Elementary School (#0041)		
12. [Ref. 4172/73] Two teachers taught Primary Language Arts to LEP students, but were not properly certified to teach LEP students, and were not approved by the School Board to teach such students out-of-field. We also noted that the teachers had earned none of the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 4172) needed 60 points and the other teacher (Ref. 4173) needed 120 points. Additionally, the parents of the students concerned were not notified of the teachers' out-of-field status in ESOL. We made the following audit adjustments:		
Ref. 4172		
101 Basic K-3	.8500	
130 ESOL	(.8500)	.0000
Ref. 4173		
101 Basic K-3	.8500	
130 ESOL	(.8500)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Sabal Palm Elementary School (#0071)		
13. [Ref. 7101] The course schedules for two ESE students were reported incorrectly in both program No. 130 (ESOL) and program No. 111 (Grades K-3 with ESE Services). The schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5450	
130 ESOL	(.5450)	.0000
14. [Ref. 7102] The *LEP Student Plan* for one student in the October survey was dated "10-07"; consequently, we could not determine whether it had been prepared on a timely basis (i.e., prior to survey). We made the following audit adjustment:		
101 Basic K-3	.4250	
130 ESOL	(.4250)	.0000
15. [Ref. 7103] The English language proficiency of two third-grade students in their fourth year of ESOL-placement was not properly assessed and the assessments were not timely. One of the students was assessed only for Reading and Writing and one was assessed for both Reading and Writing, and Listening and Speaking. For the 2007-08 school year, Reading and Writing assessments were DOE-approved only for students in fourth through twelfth grade, and were not approved for students in third grade or below. We also noted that: (a) the students' fourth year began in September 2007, but their assessments were not conducted until October 10, 2007, and (b) the student who was assessed for Listening and Speaking was classified FES. We made the following audit adjustment:		
101 Basic K-3	1.5672	
130 ESOL	(1.5672)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Sabal Palm Elementary School (#0071) (Continued)		
16. [Ref. 7172] One teacher taught Basic Subject areas to classes that included LEP students; however the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	3.1768	
130 ESOL	(3.1768)	.0000
Management's Response – Management contends there is documentation showing that the teacher in question was qualified to teach LEP students.		
Auditor's Resolution – In response to our inquiries, management advised us that the cited teacher was responsible for teaching Basic subject areas, and needed 60 in-service training points in ESOL strategies; however, management did not provide documentation showing that these 60 points had been earned by the teacher. Accordingly, our finding stands as presented.		
		.0000
		.0000
Ruediger Elementary School (#0091)		
17. [Ref. 9101] The course schedules for three ESE students (who were in our ESOL sample) were reported incorrectly in both program No. 130 (ESOL) and program No. 111 (Grades K-3 with ESE Services). The schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Ruediger Elementary School (#0091) (Continued)		
111 Grades K-3 with ESE Services	1.0950	
130 ESOL	(1.0950)	.0000
18. [Ref. 9102] The *LEP Student Plan* for one student in the February survey was not completed until several days after that survey (i.e., on February 12, 2008). We made the following audit adjustment:		
101 Basic K-3	.4250	
130 ESOL	(.4250)	.0000
		.0000
Amos P. Godby High School (#0161)		
19. [Ref. 16101] The *Matrix of Services* form for one student in program No. 254 (ESE Support Level 4) included a Special Considerations point for which the student was not eligible. The total points on the *Matrix* form should have been 17 rather than 18; 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	.1315	
254 ESE Support Level 4	(.1315)	.0000
20. [Ref. 16102] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	.8704	
130 ESOL	(.8704)	.0000
21. [Ref. 16103] We noted the following exceptions for seven students in OJT as follows:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Amos P. Godby High School (#0161) (Continued)		
a. The timecards for three students indicated that the students did not work during the week of the reporting survey.		
b. The timecard for one student was missing and could not be located.		
c. One student was reported for more work hours (7.58 hrs or .1515 FTE) than was supported by the student's timecard (2.85 hrs or .0570 FTE).		
d. The training supervisor's signature on one student's timecard did not match the signature on the supporting OJT agreement and we could not otherwise determine if the timecard had been signed by the appropriate supervisor.		
e. The timecard for one student was not signed by the training supervisor.		
We made the following audit adjustment:		
300 Career Education 9-12	(.8949)	(.8949)

Management's Response – Management contends that the reported work time for four of the seven students cited was adequately supported by the students' timecards.

Auditor's Resolution – We re-examined the timecards for the students in question and determined that they adequately supported the reported time for two of the four students contested by management. Accordingly, we have resolved our finding in the favor of the District with regard to these two students:

300 Career Education 9-12	.2460	.2460

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Amos P. Godby High School (#0161) (Continued)		
22. [Ref. 16173] One Reading teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	1.8241	
130 ESOL	(1.8241)	.0000
23. [Ref. 16174] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Business Education, but also needed the Teacher Coordinator of Cooperative Education endorsement. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	14.0894	
300 Career Education 9-12	(14.0894)	.0000
24. [Ref. 16176] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the teacher had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline and (b) the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.1734	
130 ESOL	(.1734)	.0000
		(.6489)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Belle Vue Middle School (#0391)		
25. [Ref. 39101] The English language proficiency of one student entering his fourth year of ESOL-placement was not assessed on a timely basis. The student's fourth year began in February 2008. The assessment was not conducted until October 8, 2008. We made the following audit adjustment:		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
		.0000
Gretchen Everhart School (#0411)		
26. [Ref. 41101] The *Matrix of Services* form for one ESE student in program No. 254 (ESE Support Level 4) incorrectly omitted a Special Considerations point from the student's score. The original ratings score for the student was 21 points with four Domains at Level 5; consequently, the student was eligible for one additional point (bringing the total score to 22 points) and program No. 255 (ESE Support Level 5). We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
27. [Ref. 41102] One ESE student in the October survey was not in attendance during the 11-day window of the reporting survey. We also noted that the student's file did not contain an IEP or *Matrix of Services* form covering that survey. We made the following audit adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
W. T. Moore Elementary School (#0421)		
28. [Ref. 42101] The files for three LEP students did not contain documentation justifying the students' continued ESOL-placement beyond the three-year initial base period. We also noted that the file for one of the students did not contain evidence that the students' parents had been notified of the student's ESOL-placement. We made the following audit adjustment:		
102 Basic 4-8	2.4204	
130 ESOL	(2.4204)	.0000
29. [Ref. 42102] The *Matrix of Services* form for one ESE student in program No. 254 (ESE Support Level 4) incorrectly omitted a Special Considerations point from the student's score. The original score for the student was 21 points with four Domains at Level 5; consequently, the student was eligible for one additional point (bringing the total score to 22 points) and program No. 255 (ESE Support Level 5). We made the following audit adjustment:		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
30. [Ref. 42172] One teacher taught Primary Language Arts to classes that included LEP students. The teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline; and (b) the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
W. T. Moore Elementary School (#0421) (Continued)		
Management's Response – Management states that there is documentation showing the teacher in question is qualified to teach LEP students.		
Auditor's Resolution – We requested, but were not provided, the documentation mentioned by management. Accordingly, our finding stands as presented.		
		.0000
		.0000
Apalachee Elementary School (#0441)		
31. [Ref. 44101] The *Matrix of Services* form for one student in program No. 254 (ESE Support Level 4) incorrectly included a Special Considerations point for which the student was ineligible. The student's total score should have been only 17 points, making the student eligible for program No. 111 (Grades K-3 with ESE Services) rather than program No. 254. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
32. [Ref. 44102] 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	.8668	
130 ESOL	(.8668)	.0000
33. [Ref. 44171] The license for one Occupational Therapist in the October survey was not valid until December 12, 2007. We made the following audit adjustment:		
102 Basic 4-8	.0100	
254 ESE Support Level 4	(.0100)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Apalachee Elementary School (#0441) (Continued)		
34. [Ref. 44175] The out-of-field status of one Primary Language Arts teacher regarding LEP students was not approved by the School Board on a timely basis. The teacher was in the October survey, but was not approved until October 23, 2007, after that survey had ended. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.2700	
130 ESOL	(.2700)	.0000
35. [Ref. 44176] One teacher had earned only 60 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	1.3136	
130 ESOL	(1.3136)	.0000
		.0000
Pace Secondary School (#0452)		
36. [Ref. 45201] The *Matrix of Services* form for one student in program No. 254 (ESE Support Level 4) incorrectly included a Special Considerations point for which the student was ineligible. The student's total score should have been only 17 points, making the student eligible for program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.3685	
254 ESE Support Level 4	(.3685)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Pace Secondary School (#0452) (Continued)		
37. [Ref. 45271] One ESE teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	4.9150	
254 ESE Support Level 4	(4.9150)	.0000
Management's Response – Management stated they had documentation that the teacher certification in question was retroactively added to the employee's teaching certificate and covered the 2007-08 school year.		
Auditor's Resolution – Management is correct in stating that the teacher in question now has the appropriate coverage on her certificate; however, at the time of the reporting surveys, the teacher did not have the appropriate coverage (it was not added until May 22, 2008). Accordingly, the finding stands as presented.		
		.0000
		.0000
Chaires Elementary School (#0491)		
38. [Ref. 49101] The *Matrix of Services* form for one ESE student in program No. 255 (ESE Support Level 5) incorrectly included one Special Considerations point for which the student was not eligible. The point was for students with a *Matrix* score of 21 points and a Level 5 rating in four Domains. The student had the required 21 points, but had a Level 5 rating in only three Domains. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Desoto Trail Elementary School (#0511)		
39. [Ref. 51101] One third-grade FES student was incorrectly continued in ESOL based on a Reading and Writing Assessment. For the 2007-08 school year, Reading and Writing assessments were DOE-approved only for students in fourth through twelfth grade, and were not approved for students in third grade or below. We made the following audit adjustment:		
101 Basic K-3	.3834	
130 ESOL	(.3834)	.0000
40. [Ref. 51102] The *LEP Student Plan* for one student in the October survey was not completed until October 22, 2007, after the end of that survey; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment:		
101 Basic K-3	.2584	
130 ESOL	(.2584)	.0000
41. [Ref. 51103] The course schedule for one ESE student was reported incorrectly in both ESE and ESOL. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.2584	
130 ESOL	(.2584)	.0000
		.0000
Buck Lake Elementary School (#0521)		
42. [Ref. 52101] The course schedule for one ESE student incorrectly included a portion of the student's instructional schedule in program No. 130 (ESOL) rather than in program No. 111 (Grades K-3 with ESE Services). The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.4334	
130 ESOL	(.4334)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Lincoln High School (#1091)		
43. [Ref. 109101] The *Matrix of Services* forms for two ESE students incorrectly included one Special Considerations point for which the students were not eligible, as follows:		
a. One student was awarded a Special Considerations point designated for students with a *Matrix* score of 21 points and a Level 5 rating in four Domains. The student had a Level 5 rating in only three Domains and should have had a total of only 21 points and been reported in program No. 254 (ESE Support Level 4).		
b. One student was awarded a Special Considerations point designated for students with a *Matrix* score of 17 points and a Level 5 rating in three Domains. The student had a Level 5 rating in only one Domain and should have had a total of 17 points and 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	1.0000	
254 ESE Support Level 4	(1.0000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
44. [Ref. 109102] One OJT student was reported for more work hours than were supported by the student's timecard. We made the following audit adjustment:		
300 Career Education 9-12	(.0581)	(.0581)

Management's Response – Management contends that the student's work hours were properly supported by the student's timecard.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Lincoln High School (#1091) (Continued)		
Auditor's Resolution – We re-examined the student's timecard and concluded that the facts cited in our finding were correct. Accordingly, our finding stands as presented.		
		.0000
45. [Ref. 109104] The timecards for two OJT students indicated that the students had zero work hours for the reporting surveys. We made the following audit adjustment:		
300 Career Education 9-12	(.3996)	(.3996)
Management's Response – Management contends that the students' reported work time was adequately supported by their timecards.		
Auditor's Resolution – We re-examined the timecards for the cited students and determined that the students did not work during the reporting survey week. The work hours referred to by management were performed outside of that week. Accordingly, our finding stands as presented.		
		.0000
46. [Ref. 109105] We noted the following exceptions for one OJT student in the October and February surveys: (a) the student was reported for more work hours for the October survey than were supported by the student's timecard and (b) the student's timecard for the February survey was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.1528)	(.1528)
Management's Response – Management contends that the student's reported work time for the October survey was adequately supported by the student's timecard.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Lincoln High School (#1091) (Continued)		
Auditor's Resolution – We re-examined the timecard for the cited student and concluded that the facts cited in our finding were correct. The additional work hours referred to by management were performed outside of the October survey week. Accordingly, our finding stands as presented.		
		.0000
47. [Ref. 109106] The timecards for seven OJT students in the February survey were missing and could not be located. We also noted that one of the seven students had withdrawn from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.2502)	
300 Career Education 9-12	(1.1150)	(1.3652)
		(1.9757)
Hawks Rise Elementary School (#1131)		
48. [Ref. 113101] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	.3250	
130 ESOL	(.3250)	.0000
		.0000
Lawton Chiles High School (#1141)		
49. [Ref. 114101] The *Matrix of Services* form for one ESE student in the October 2007 survey was not reviewed and updated when the student's IEP was prepared. We also noted that the student's reported course schedule in the February survey incorrectly included courses in both program No. 113 (Grades 9-12 with ESE Services) and program No. 254 (ESE Support Level 4). The student's IEP and *Matrix* form covering the February survey supported program No. 113. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Lawton Chiles High School (#1141) (Continued)		
113 Grades 9-12 with ESE Services	.9169	
254 ESE Support Level 4	(.9169)	.0000

Management's Response – Management provided a copy of a *Matrix of Services* form covering the October survey.

Auditor's Resolution – The *Matrix* form provided by management for the student cited did cover the October survey. Accordingly, we have resolved our finding in the favor of the District for the student's reporting in the October survey:

113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000

50. [Ref. 114102] We noted the following exceptions for three OJT students: (a) the timecard for one student was not signed; (b) the timecard for one student had been initialed in the space for the student's Supervisor, but these initials were illegible and we could not otherwise determine if they were those of the authorized supervisor; and (c) the timecard for one student showed only one day and did not list an ending time for that day's work. We made the following audit adjustment:

300 Career Education 9-12	(.3909)	(.3909)

51. [Ref. 114103] Three OJT students were reported for more time than was supported by the students' timecards. We made the following audit adjustment:

300 Career Education 9-12	(.1158)	(.1158)

52. [Ref. 114104] We noted the following exceptions for three OJT students:

a. The timecard for one student was missing and could not be located.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Lawton Chiles High School (#1141) (Continued)		
b. One student's file contained a work summary but no timecard. The work summary showed total hours for a two-month period. There was no daily reporting and we could not otherwise determine if the student had worked during the reporting survey.		
c. The timecard for one student did not indicate that the student had worked during the reporting survey.		
We made the following audit adjustment:		
300 Career Education 9-12	(.3996)	(.3996)
Management's Response – Management contends that the students' reported work time was adequately supported by the students' timecards.		
Auditor's Resolution – We re-examined the timecards for the cited students and concluded that the facts presented in our finding were correctly stated. The additional work hours referred to by management either were performed outside of the reporting survey week or were documented on a general time summary that did not show daily work hours for the reporting survey week. Accordingly, our finding stands as presented.		
		.0000
		(.9063)
Roberts Elementary School (#1171)		
53. [Ref. 117101] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:		
101 Basic K-3	.6168	
130 ESOL	(.6168)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Roberts Elementary School (#1171) (Continued)		
Management's Response – Management contends that the parents were notified and submitted supporting documentation.		
Auditor's Resolution – The documentation referred to by management did not include a copy of the District's standard parental notification form for this student. The other documents provided by management did not evidence parental notification. Accordingly, our finding stands as presented.		
		.0000
54. [Ref. 117173/74/75] Three ESE teachers were not properly certified and were not approved by the School Board to teach ESE students out-of-field. We also noted that the parents of the ESE students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 117173		
101 Basic K-3	.0453	
254 ESE Support Level 4	(.0453)	.0000
Ref. 117174		
101 Basic K-3	.0166	
254 ESE Support Level 4	(.0166)	.0000
Ref. 117175		
102 Basic 4-8	.1832	
254 ESE Support Level 4	(.1832)	.0000
Management's Response – Management contends that the teachers in question have the required certification for mainstreamed ESE students (i.e., taught with Basic students).		
Auditor's Resolution – The classes taught by the cited teachers consisted of only ESE students; consequently, the ESE students do not appear to have been mainstreamed, and the teachers concerned should have held appropriate ESE certification in addition to holding certification in the Basic subjects being taught. Our finding stands as presented.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Roberts Elementary School (#1171) (Continued)	
	.0000
	.0000
Leon County Juvenile Detention Center (#1502)	

55. [Ref. 150201] We noted the following exceptions involving a total of 112 students, as follows:

a. The number of days-in-term for 84 students in the June 2008 survey were incorrectly reported. The number of instructional days reported was 35 days or .1944 FTE per student (some students were reported for varying amounts of FTE ranging from .1911 to .3888); however, the number of days provided was only 29 days or .1611 FTE per student. We also noted other exceptions involving 55 of the 84 students, as follows:

1. Nine students were reported based on an alternate survey period (June 16-20, 2008); however, the District did not have the approval of DOE to use an alternate survey period. We reviewed the nine students' membership during the official survey week (June 9-13, 2008) and determined that these nine students were not in membership during that survey week and should not have been reported with the survey's results.

2. Forty-five students had membership or enrollment exceptions and should not have been reported with the June survey's results as follows: (a) 35 had withdrawn from school prior to survey; (b) 9 were not in membership during survey; and (3) one student was indicated as a "Did Not Enter".

3. One student, who was also reported in the February survey, was not in membership during that survey and should not have been reported with the survey's results.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Leon County Juvenile Detention Center (#1502) (Continued)		
b. One student in the October survey was not in membership during that survey and should not have been reported with the survey's results.		
c. The course schedules for two students in the July survey were incorrectly reported. The students' temporary schedules were reported in addition to the students' actual schedules, resulting in a duplicated reporting.		
d. Twenty-five students, who were in membership and attendance during the assigned June 2008 reporting survey, were incorrectly omitted from the survey's results.		
We made the following audit adjustment:		
a. Days-in-Term		
102 Basic 4-8	(2.1083)	
103 Basic 9-12	(1.6760)	
112 Grades 4-8 with ESE Services	.0547	
113 Grades 9-12 with ESE Services	(.0334)	(3.7630)
1. Alternate Survey		
102 Basic 4-8	(.9666)	
103 Basic 9-12	(.4833)	(1.4499)
2. Attendance		
102 Basic 4-8	(3.9053)	
103 Basic 9-12	(3.0609)	
112 Grades 4-8 with ESE Services	(.1222)	
113 Grades 9-12 with ESE Services	(.1611)	(7.2495)
3. Membership		
112 Grades 4-8 with ESE Services	(.5000)	(.5000)
b. Membership		
102 Basic 4-8	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon 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)
Leon County Juvenile Detention Center (#1502) (Continued)		
c. Schedule Reported Twice		
102 Basic 4-8	(.4764)	
112 Grades 4-8 with ESE Services	.1320	(.3444)
d. Membership		
102 Basic 4-8	2.0943	
103 Basic 9-12	1.6110	
112 Grades 4-8 with ESE Services	.3222	4.0275
		(9.7793)
		(15.6145)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Leon 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) *Matrix of Services* forms are correctly scored; (2) only eligible students who are in attendance and membership for a particular survey are reported for FEFP funding; (3) students are reported in the proper funding categories using the correct number of days-in-term, and have appropriate documentation to support that reporting, particularly with regard to students in ESOL and ESE, and those enrolled in the Leon County Juvenile Detention Center (#1502); (4) appropriate student attendance and enrollment records are maintained by the Leon County Juvenile Detention Center (#1502); (5) timecards for students in OJT programs are properly completed and retained in readily accessible files; (6) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (7) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (8) out-of-field teachers earn required in-service training points in ESOL strategies on a timely basis; and (9) parents are appropriately notified when their children are assigned to out-of-field teachers.

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

Regulatory Citations

Reporting

Section 1011.60, F.S. ..... Minimum Requirements of the Florida Education Finance Program
Section 1011.61, F.S. ..... Definitions
Section 1011.62, F.S. ..... Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. ..... FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. ..... Maintaining Auditable FTE Records
FTE General Instructions 2007-2008

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Leon 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)

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Leon 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)

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

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.

Leon 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 Leon County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Leon 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 Leon County. For the fiscal year ended June 30, 2008, the District operated 54 schools and 2 county-wide educational programs, reported 32,394.74 unweighted FTE, and received approximately $102 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.

Leon 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.

Leon 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:

Leon 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)
1. Leon High School	1 through 7
2. Kate Sullivan Elementary School	8 through 11
3. Frank Hartsfield Elementary School	12
4. Sabal Palm Elementary School	13 through 16
5. Ruediger Elementary School	17 and 18
6. Amos P. Godby High School	19 through 24
7. Belle Vue Middle School	25
8. Gretchen Everhart School	26 and 27
9. W. T. Moore Elementary School	28 through 30
10. Apalachee Elementary School	31 through 35
11. Pace Secondary School	36 and 37
12. Chaires Elementary School	38
13. Desoto Trail Elementary School	39 through 41
14. Buck Lake Elementary School	42
15. Lincoln High School	43 through 47
16. Hawks Rise Elementary School	48
17. Lawton Chiles High School	49 through 52
18. Roberts Elementary School	53 and 54
19. Leon County Juvenile Detention Center	55
20. Pre-Kindergarten	NA

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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
LEON COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 27, 2008, that the Leon 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

In our opinion, the Leon 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 noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE 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] The noncompliance mentioned above, while indicative of certain control deficiencies[1], is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

---

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

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

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

Respectfully submitted,

David W. Martin, CPA
February 2, 2009

SCHEDULE F

Leon 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]	439	100.00%	23,743	100.00%
Sample[2]	-	-	516	2.17%
Sample Students				
With Exceptions[3]	-	-	30	(5.81%)
Net Audit Adjustments	-	-	(14)	(2.71%)
Non-Sample Students				
With Exceptions[3]	-	-	63	0.27%
Net Audit Adjustments	-	-	(63)	0.27%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(77)	0.32%

[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 23,743 students in the following ridership categories: 992 in IDEA (K-12), Weighted; 190 in IDEA (K-12), Unweighted; 364 in IDEA (PK), Weighted; 158 in IDEA (PK), Unweighted; 935 in Hazardous Walking; 20,396 in Two Miles or More; 172 in Center to Center (IDEA), Weighted; 500 in Center to Center (IDEA), Unweighted; and 36 in Center to Center (Vocational). The District also reported operating a total of 439 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

Leon 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. The Leon 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 56.

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 number of days-in-term was incorrectly reported for 193 students in the June survey. The students were reported for an 8-day term, but should have been reported for a 12-day term. We made the following audit adjustment:		
June 2008 Survey		
8 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(193)	
12 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	193	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
2. [Ref. 52] Our preliminary procedures disclosed that 77 students had blank fields in DOE's student transportation data base. We examined the supporting transportation documentation for these students and determined that 63 of the 77 students were not eligible for State transportation funding as follows:		
a. Fifty-nine students were not in membership during the reporting surveys.		
b. Four students were enrolled in adult education programs and were not eligible for State transportation funding.		
We made the following audit adjustments:		
October 2007 Survey		
54 Days-in-Term		
Center to Center (Vocational) *(Non-Sample Student)*	(1)	
90 Days-in-Term		
IDEA (PK), Unweighted *(Non-Sample Student)*	(1)	
Hazardous Walking *(Non-Sample Student)*	(1)	
Two Miles or More *(Non-Sample Students)*	(13)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(25)	
June 2008 Survey		
2 Days-in-Term		
Center to Center (Vocational) *(Non-Sample Student)*	(1)	
8 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(2)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(3)	
12 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(16)	(63)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon 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] Seven students were reported incorrectly in Two Miles or More. Six of the seven students lived less than two miles from school and were not eligible to be reported for State transportation funding. The remaining student was an IDEA-student eligible to be reported in IDEA (K-12), Weighted. We made the following audit adjustments:		
July 2007 Survey		
8 Days-in-Term		
Two Miles or More	(2)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More	(1)	
June 2008 Survey		
12 Days-in-Term		
IDEA (K-12), Weighted	1	
Two Miles or More	(4)	(6)
Management's Response – Management contends that one of the seven cited students was eligible for IDEA (K-12), Weighted, and submitted supporting documentation.		
Auditor's Resolution – We had previously revised our finding to reflect the reclassification of one student to IDEA (K-12), Weighted, as shown above. Accordingly, our finding stands as presented.		
		0
4. [Ref. 54] The IEP for one student in IDEA (K-12), Weighted did not adequately document that the student's need for special transportation services was based on the specific Exceptional need of the student. According to the student's IEP, the student was Speech and Language Impaired and needed an aid or monitor while being transported by bus; however, the IEP did not explain why the student's impairment would require such an aid or monitor. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon 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		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	0

Management's Response – Management contends that the cited student was properly reported and submitted supporting documentation.

Auditor's Resolution – We considered management's response, re-examined the submitted documentation (a copy of the student's IEP we had originally examined), and concluded that the IEP did not establish that the student's exceptionality (Speech and Language Impaired) required an aide or monitor on the bus. Accordingly, our finding stands as originally presented.

0

5. [Ref. 55] Three students were incorrectly reported in IDEA (PK), Unweighted. The students were not IDEA students and were not otherwise eligible for State transportation funding. We made the following audit adjustments:

October 2007 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted	(1)	
June 2008 Survey		
8 Days-in-Term		
IDEA (PK), Unweighted	(2)	(3)

6. [Ref. 56] We noted the following exceptions involving 13 students in Hazardous Walking:

a. Ten students lived more than two miles from school and should have been reported in Two Miles or More.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
b. Three students lived less than two miles from school, did not have to cross a designated hazard, and were otherwise not eligible for State transportation funding.		
We made the following audit adjustments:		
October 2007 Survey		
90 Days-in-Term		
Hazardous Walking	(4)	
Two Miles or More	4	
February 2008 Survey		
90 Days-in-Term		
Hazardous Walking	(9)	
Two Miles or More	6	(3)
Management's Response – Management contends that 1 of the 13 cited students was properly reported and submitted supporting documentation.		
Auditor's Resolution – We considered management's response, examined the submitted documentation, and noted that it did not establish that the student had to cross a designated hazardous condition to get to school. Our finding stands as originally presented.		
		0
7. [Ref. 57] Four IDEA students were reported incorrectly in Center to Center (Vocational). The students were enrolled in the Academic Resource Center for Gifted instruction; consequently, they should have been reported in Center to Center (IDEA), Unweighted. We made the following audit adjustments:		
October 2007 Survey		
18 Days-in-Term		
Center to Center (IDEA), Unweighted	1	
Center to Center (Vocational)	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon 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		
18 Days-in-Term		
Center to Center (IDEA), Unweighted	3	
Center to Center (Vocational)	(3)	0

8. [Ref. 58] The classification of one student in Center to Center (Vocational) was not supported by the student's course schedule or enrollment records. We made the following audit adjustment:

February 2008 Survey		
18 Days-in-Term		
Center to Center (Vocational)	(1)	(1)

Management's Response – Management contends the student was properly reported and submitted supporting documentation.

Auditor's Resolution – We considered management's response, examined the submitted documentation, and noted that it did not establish that the student was enrolled in school during the February 2008 survey. Our finding stands as originally presented.

0

9. [Ref. 59] One student in IDEA (K-12), Unweighted was not listed on the bus driver's report as having been transported during the survey period. Consequently, the student was not eligible for State transportation funding. We made the following audit adjustment:

October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted	(1)	(1)
Net Audit Adjustments		(77)

Summary		
Sample Students w/Exceptions	30	--
Sample Students - Net Audit Adjustments	--	(14)
Non-Sample Students w/Exceptions	63	--
Non-Sample Students - Net Audit Adjustments	--	(63)
Net Audit Adjustments		(77)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Leon 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) only those students who are enrolled in school and are transported during a survey period are reported with that survey's results; (2) transported students are reported in the correct ridership categories and for the correct number of days-in-term; (3) the distance from home to school for students classified in Two Miles or More is verified prior to those students being reported; and (4) transported ESE students who are Speech or Language Impaired are reported in IDEA ridership categories only if transportation services are appropriately supported by their IEPs.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Leon County

For the fiscal year ended June 30, 2008, the District received approximately $5.5 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2007	60	481
October 2007	165	11,186
February 2008	165	11,649
June 2008	49	427
Total	439	23,743

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

Leon 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

BOARD CHAIR
Georgia "Joy" Bowen

BOARD VICE CHAIR
Maggie B. Lewis-Butler

BOARD MEMBERS
Forrest Van Camp
Dee Crumpler
Dee Dee Rasmussen

LEON COUNTY SCHOOLS

SUPERINTENDENT
Jackie Pons

February 27, 2009

Mr. David W. Martin, CPA
Auditor General
Room 476A, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Attn: Joe Williams, Section 321

Dear Mr. Martin:

Attached is the official response to the preliminary and tentative audit findings of the FEFP audit for FY 2007-2008.

The results of this audit will be used to identify areas for improvement in record keeping and procedure as is the intent of any audit process. In most instances, changes have already been made to correct issues cited in the audit.

We believe that items in dispute are supported by legitimate documentation. Further, although administrative procedures were not strictly followed in all cases, services were provided to the students. Any confusion to directives was unintentional as there was effort to meet all program requirements.

The recommendations are acknowledged in areas where improvements are needed. Appropriate corrective measures will be taken to ensure accuracy of FTE reporting for the future.

Sincerely yours,

Jackie Pons

Jackie Pons
Superintendent

cc: Marvin Henderson, Ph.D., Associate Superintendent
Merrill Wimberley, Chief Financial Officer
Livetra Paul, Internal Auditing

Attachment

2757 West Pensacola Street • Tallahassee, Florida 32304-2998 • Phone (850) 487-7147 • Fax (850) 487-7141 • www.leon.k12.fl.us

"Leon County Schools does not discriminate against any person on the basis of gender, marital status, sexual orientation, race, religion, national origin, age, or disability."

Building the Future Together

Leon High School (#0021)

Finding 1 (Ref. 2101)
The district concurs with the adjustment. Additional efforts will be made to ensure accurate identification and reporting of ESOL students.

Finding 2 (Ref. 2102)
The district does not concur with the findings of four of the twelve students identified. The district has documentation that these four students have timecards indicating they qualify for the FEFP program 300 funding level as originally requested by the district. The district agrees with the remaining eight findings and will provide additional training to schools concerning this issue.

Finding 3 (Ref. 2104)
The district concurs with the adjustment. Additional support for the student attendance could not be located.

Finding 4 (Ref. 2172)
The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including school board approval and parental notifications for out-of-field teachers.

Finding 5 (Ref. 2173)
The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including school board approval and parental notifications for out-of-field teachers.

Finding 6 (Ref. 2174/76)
The district concurs with the adjustments. The district will institute additional training concerning teacher certification issues including school board approval and parental notifications for out-of-field teachers.

Finding 7 (Ref. 2178)
The district disagrees with this finding. The district has documentation that the teacher certification in question was retroactively added by the Florida Department of Education to the employee's teaching certificate covering the 2007-08 school year.

Kate Sullivan Elementary School (#0031)

Finding 8 (Ref. 3101)
The district concurs with the adjustment. Additional efforts will be made to ensure accurate identification of ESOL students.

Finding 9 (Ref. 3102)
The district disagrees with this finding. The district has documentation indicating the Matrix of Services was completed before Survey 2, 2007-08.

Finding 10 (Ref. 3174)
The district concurs with the adjustment. The district will institute additional review of ESOL in-service timelines.

Finding 11 (Ref. 3178)
The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including parental notifications for out-of-field teachers.

Frank Hartsfield Elementary School (#0041)

Finding 12 (Ref. 4172/73)
The district concurs with the adjustments. The district will institute additional training concerning teacher certification issues including school board approval and parental notifications for out-of-field teachers.

Sabal Palm Elementary School (#0071)

Finding 13 (Ref. 7101)
The district concurs with the adjustments. Additional efforts will be made to ensure accurate identification of all students.

Finding 14 (Ref. 7102)
The district concurs with the adjustments. Additional efforts will be made to ensure accurate identification and placement of ESOL students.

Finding 15 (Ref. 7103)
The district concurs with the adjustments. Additional efforts will be made to ensure accurate identification and placement of ESOL students.

Finding 16 (Ref. 7172)
The district disagrees with this finding. The district has documentation indicating the teacher in question is qualified to teach LEP students.

Lillian Ruediger Elementary School (#0091)

Finding 17 (Ref. 9101)
The district concurs with the adjustments. Additional efforts will be made to ensure accurate identification and placement of ESOL students.

Finding 18 (Ref. 9102)
The district concurs with the adjustments. Additional efforts will be made to ensure accurate identification and placement of ESOL students.

Amos P. Godby High School (#0161)

Finding 19 (Ref. 16101)
The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Finding 20 (Ref. 16102)
The district concurs with the adjustment. Additional efforts will be made to ensure accurate identification, placement, and parental notification for all ESOL students.

Finding 21 (Ref. 16103)
The district does not concur with the findings of four of the seven students identified. The district has documentation indicating these four students have timecards indicating they are in compliance with the DCT/OJT program for hours worked. The district agrees with the remaining three findings and will provide additional training to schools concerning this issue.

Finding 22 (Ref. 16173)
The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including school board approval and parental notifications for out-of-field teachers.

Finding 23 (Ref. 16174)
The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including school board approval and parental notifications for out-of-field teachers.

Amos P. Godby High School (#0161) (Continued)

Finding 24 (Ref. 16176)

The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including school board approval, parental notifications for out-of-field teachers, and in-service training timelines.

Belle Vue Middle School (#0391)

Finding 25 (Ref. 39101)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate identification and placement for all ESOL students.

Gretchen Everhart School (#0411)

Finding 26 (Ref. 41101)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Finding 27 (Ref. 41102)

The district concurs with the adjustment. Additional efforts will be made to review attendance records and ensure accurate development of Matrix of Services and reported FTE.

W. T. Moore Elementary School (#0421)

Finding 28 (Ref. 42101)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate identification, placement, and parental notification for all ESOL students.

Finding 29 (Ref. 42102)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Finding 30 (Ref. 42172)

The district disagrees with this finding. The district has documentation indicating the teacher in question is qualified to teach LEP students.

Apalachee Elementary School (#0441)

Finding 31 (Ref. 44101)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Finding 32 (Ref. 44102)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate identification, placement, and parental notification for all ESOL students.

Finding 33 (Ref. 44171)

The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues.

Finding 34 (Ref. 44175)

The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including school board approval and parental notifications for out-of-field teachers.

Apalachee Elementary School (#0441) (Continued)

Finding 35 (Ref. 44176)

The district concurs with the adjustment. The district will institute additional training concerning teacher certification issues including in-service timeline guidelines.

PACE Secondary School (#0452)

Finding 36 (Ref. 45201)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 37 (Ref. 45271)

The district disagrees with this finding. The district has documentation that the teacher certification in question was retroactively added by the Florida Department of Education to the employee's teaching certificate covering the 2007-08 school year.

Chaires Elementary (#0491)

Finding 38 (Ref. 49101)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

DeSoto Trail Elementary (#0511)

Finding 39 (Ref. 51101)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate identification, placement, and parental notification for all ESOL students.

Finding 40 (Ref. 51102)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate identification, placement, and parental notification for all ESOL students.

Finding 41 (Ref. 51103)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Buck Lake Elementary (#0521)

Finding 42 (Ref. 52101)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Lincoln High School (#1091)

Finding 43 (Ref. 109101)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 44 (Ref. 109102)

The district does not agree with this finding. The district has documentation indicating the student's OJT work hours can be supported by their timecard.

Finding 45 (Ref. 109104)

The district does not agree with this finding. The district has documentation indicating the students' OJT work hours can be supported by their timecards.

Lincoln High School (#1091) (Continued)

Finding 46 (Ref. 109105)

The district does not agree with a portion of this finding. The district has documentation indicating the student's OJT work hours for Survey 2 can be supported by their timecard. The district agrees that the student should not receive OJT funding for Survey 3.

Finding 47 (Ref. 109106)

The district concurs with the adjustments. The district will institute additional training highlighting the importance of on-the-job training attendance documentation.

Hawks Rise Elementary School (#1131)

Finding 48 (Ref. 113101)

The district concurs with the adjustment. The district will institute additional training concerning LEP rules and guidelines.

Lawton Chiles High School (#1141)

Finding 49 (Ref. 114101)

The district disagrees with part of this finding. The district has documentation indicating that the Matrix of Services was completed as required for Survey 2. The district agrees to the finding as it relates to Survey 3. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 50 (Ref. 114102)

The district concurs with the adjustments. The district will institute additional training highlighting the importance of on-the-job training attendance documentation.

Finding 51 (Ref. 114103)

The district concurs with the adjustments. The district will institute additional training highlighting the importance of on-the-job training attendance documentation.

Finding 52 (Ref. 114104)

The district disagrees with this finding. The district has documentation indicating the students' OJT work hours can be supported by their timecards.

Roberts Elementary School (#1171)

Finding 53 (Ref. 117101)

The district disagrees with this finding. The district has documentation indicating the student's parents were notified of the student's ESOL placement.

Finding 54 (Ref. 1173/74/75)

The district disagrees with these findings. The state and district supports mainstreaming ESE students in general education classes. All teachers have the required teaching certificate for the courses mentioned in these findings.

Leon County Juvenile Detention Center (#1502)

Finding 55 (Ref. 150201)

The district concurs with the adjustments. The district will institute additional training highlighting the importance of DJJ FTE reporting procedures.

Student Transportation

Finding 1 (Ref. 51)
The district concurs with the adjustments. The district will institute additional training to ensure that transportation FTE is more carefully documented.

Finding 2 (Ref. 52)
The district concurs with the adjustments. The district will institute additional training to ensure that transportation FTE is more carefully documented.

Finding 3 (Ref. 53)
The district disagrees with part of this finding. The district has documentation indicating one of the seven students mentioned in this finding was eligible for the requested transportation funding.

Finding 4 (Ref. 54)
The district disagrees with this finding. The district has documentation indicating the student mentioned in this finding was eligible for the requested transportation funding.

Finding 5 (Ref. 55)
The district concurs with the adjustments. The district will institute additional training to ensure that transportation FTE is more carefully documented.

Finding 6 (Ref. 56)
The district disagrees with part of this finding. The district has documentation indicating one of the thirteen students mentioned in this finding was eligible for the requested transportation funding.

Finding 7 (Ref. 57)
The district concurs with the adjustments. The district will institute additional training to ensure that transportation FTE is more carefully documented.

Finding 8 (Ref. 58)
The district disagrees with this finding. The district has documentation indicating the student mentioned in this finding was eligible for the requested transportation funding.

Finding 9 (Ref. 59)
The district concurs with the adjustment. The district will institute additional training to ensure that transportation FTE is more carefully documented.