

**ESCAMBIA COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2009



BOARD MEMBERS AND SUPERINTENDENTS

Escambia County District School Board members and the Superintendents of Schools who served during the 2008-09 fiscal year are listed below:

	<u>District No.</u>
<i>Jeffrey W. Bergosh</i>	1
<i>Gerald W. Boone</i>	2
<i>Claudia Brown-Curry to 11-17-08</i>	3
<i>Linda Moultrie from 11-18-08</i>	3
<i>Patricia Hightower</i>	4
<i>Peter R. Gindl to 11-17-08</i>	5
<i>William E. Slayton, Jr., from 11-18-08</i>	5

Malcolm Thomas, Superintendent from 11-18-08

Jim Paul, Superintendent to 11-17-08

The examination team leader was Alice Pounds, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at 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.

Escambia County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaking

GEP – Gifted Educational Plan

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

Escambia County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for material noncompliance involving ESOL, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, as discussed below, the Escambia County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2009.

Twenty-three of the 215 students in our ESOL sample, 52 of the 273 students in our ESE Support Levels 4 and 5 sample, and 20 of the 164 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Of the 423 students in our sample of students transported, 153 had exceptions involving their reported ridership category or eligibility for State transportation funding.

Noncompliance related to FTE resulted in 51 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 5.7622 but have a potential impact on the District's weighted FTE of a negative 73.2933. Noncompliance related to student transportation resulted in 10 findings and a net audit adjustment of a negative 155 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Escambia County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$284,828 (negative 73.2933 times \$3,886.14).

We have not presented an estimate of the potential dollar effect of our student transportation audit adjustments because there is no equivalent method for making such an estimate.

The ultimate resolution of our FTE audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Escambia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Escambia County. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking vocational-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 Escambia County.

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 74 schools, reported 40,319.3845 unweighted FTE, and received approximately \$113.6 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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. 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 unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District 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 Vocational 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. The District received approximately \$10.9 million in State transportation funding.



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

We have examined management's assertion, included in its representation letter dated July 1, 2009, that the Escambia 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, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed the following material noncompliance:

Students

We noted exceptions involving 23 of the 215 students in our ESOL sample;¹ 52 of the 273 students in our ESE Support Levels 4 and 5 sample;² and 20 of the 164 students in our Career Education (OJT) sample.³ These exceptions included reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Escambia 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, 2009.

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 D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For ESOL, see SCHEDULE D, Finding Nos. 3, 4, 7, 9, 12, 16, 20, and 47.

²For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 1, 2, 6, 8, 11, 14, 17, 18, 21, 23, 24, 25, 29, 30, 31, 32, 33, 34, 35, 36, 38, 42, 43, 44, 45, 46, and 49.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 10, 27, 28, 39, 48, and 51.

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.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,⁴ 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)(c), 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
March 9, 2010

⁴ 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

Escambia 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, 2009

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	68	100.00%	15,559	100.00%	29,820.0066	100.00%
Sample Size ⁴	22	32.35%	248	1.59%	198.7745	0.67%
Students w/Exceptions	-	-	(1)	(0.40%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	24.5071	-
2. Basic with ESE Services						
Population ³	74	100.00%	4,730	100.00%	8,672.0568	100.00%
Sample Size ⁴	25	33.78%	206	4.36%	164.4946	1.90%
Students w/Exceptions	-	-	(15)	(7.28%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	11.7702	-
3. ESOL						
Population ³	20	100.00%	351	100.00%	261.2597	100.00%
Sample Size ⁴	12	60.00%	215	61.25%	153.2102	58.64%
Students w/Exceptions	-	-	(23)	(10.70%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(16.8339)	-
4. ESE Support Levels 4 and 5						
Population ³	31	100.00%	494	100.00%	423.3746	100.00%
Sample Size ⁴	21	67.74%	273	55.26%	208.9890	49.36%
Students w/Exceptions	-	-	(52)	(19.05%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(23.2902)	-
5. Career Education 9-12						
Population ³	12	100.00%	249	100.00%	1,142.6868	100.00%
Sample Size ⁴	7	58.33%	164	65.86%	41.0678	3.59%
Students w/Exceptions	-	-	(20)	(12.20%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.9154)	-

All Programs						
Population ³	74	100.00%	21,383	100.00%	40,319.3845	100.00%
Sample Size ⁴	25	33.78%	1,106	5.17%	766.5361	1.90%
Students w/Exceptions	-	-	(111)	(10.04%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(5.7622)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Escambia 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, 2009

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	74	100.00%	447	100.00%
Sample Size ⁴	25	33.78%	189	42.28%
Teachers w/Exceptions	-	-	(1)	(0.53%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only 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, 2009. 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 ELL 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

Escambia 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, 2009

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	1.5939	1.066	1.6991
102 Basic 4-8	12.2988	1.000	12.2988
103 Basic 9-12	10.6144	1.052	11.1663
111 Grades K-3 with ESE Services	6.0200	1.066	6.4173
112 Grades 4-8 with ESE Services	2.5000	1.000	2.5000
113 Grades 9-12 with ESE Services	3.2502	1.052	3.4192
130 ESOL	(16.8339)	1.119	(18.8371)
254 ESE Support Level 4	(18.4702)	3.570	(65.9386)
255 ESE Support Level 5	(4.8200)	4.970	(23.9554)
300 Career Education 9-12	<u>(1.9154)</u>	1.077	<u>(2.0629)</u>
Total	<u>(5.7622)</u>		<u>(73.2933)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Escambia 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, 2009

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0211</u>	<u>#0281</u>	<u>#0391</u>	
101 Basic K-3	.....	.....	.4168	.4168
102 Basic 4-8	.....	.....	.2134	.2134
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.5000	.....	.....	.5000
113 Grades 9-12 with ESE Services	.....	2.0000	.....	2.0000
130 ESOL	.....	.....	(.6302)	(.6302)
254 ESE Support Level 4	(.5000)	(2.0000)	.....	(2.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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, 2009

Program No. _____	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0411	#0461	#0521	#0551	
101	.4168	.....	.8336	.....	.....	1.2504
102	.2134	.....	.....	.....	.....	.2134
103	.0000	4.9412	.....	.....	.....	4.9412
111	.0000	.....	1.0000	.....	1.5000	2.5000
112	.5000	.....	.....	.....	.....	.5000
113	2.0000	(1.5000)	.....	.....	.....	.5000
130	(.6302)	(2.9412)	(.8336)	.....	.....	(4.4050)
254	(2.5000)	(.5000)	(1.0000)	.....	(1.5000)	(5.5000)
255	.0000	.....	.....	.....	.....	.0000
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(.3246)</u>	<u>.....</u>	<u>(.3246)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3246)</u>	<u>.0000</u>	<u>(.3246)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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, 2009

Program No. _____	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0561	#0572	#0581	#0601	
101	1.2504	.....	.4267	.....	.....	1.6771
102	.2134	7.0268	.....	.....	4.2250	11.4652
103	4.9412	.....	.....	.....	.....	4.9412
111	2.5000	.....	.5000	.5000	.....	3.5000
112	.5000	.5000	.....	.5000	.5000	2.0000
113	.5000	.....	.....	.....	.....	.5000
130	(4.4050)	(6.5268)	(.4267)	.....	(4.2250)	(15.5835)
254	(5.5000)	(1.0000)	(.5000)	(.5000)	(.5000)	(8.0000)
255	.0000	.....	.....	(.5000)	.....	(.5000)
300	<u>(.3246)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3246)</u>
Total	<u>(.3246)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3246)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0602</u>	<u>#0862</u>	<u>#0916</u>	<u>#0922</u>	
101	1.6771	.....	.....	.....	.....	1.6771
102	11.4652	.....	.....	.....	.....	11.4652
103	4.9412	.....	1.6732	.....	.....	6.6144
111	3.5000	1.9800	.....	.....	.....	5.4800
112	2.0000	.....	.....	.....	.....	2.0000
113	.5000	.....	(.5000)	.5000	.....	.5000
130	(15.5835)	.....	.....	.....	.....	(15.5835)
254	(8.0000)	(1.5000)	(1.5000)	.....	1.0000	(10.0000)
255	(.5000)	(.5000)	.....	(.5000)	(1.0000)	(2.5000)
300	<u>(.3246)</u>	.....	<u>(.9086)</u>	.....	.....	<u>(1.2332)</u>
Total	<u>(.3246)</u>	<u>(.0200)</u>	<u>(1.2354)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.5800)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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, 2009

Program No. _____	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0924	#0933	#0951	#0962	
101	1.6771	.....	.....	.....	(.5000)	1.1771
102	11.4652	.....	.....	.....	.....	11.4652
103	6.6144	.....	.....	1.0000	.....	7.6144
111	5.4800	.....	.....	.....	.0400	5.5200
112	2.0000	(.5000)	.....	.....	.....	1.5000
113	.5000	.5000	.0800	1.3602	3.8100	6.2502
130	(15.5835)	.....	.....	.....	.....	(15.5835)
254	(10.0000)	1.0000	.....	(1.8602)	(5.1100)	(15.9702)
255	(2.5000)	(1.0000)	(.3500)	(.5000)	(1.4700)	(5.8200)
300	(1.2332)	.....	.....	(.1979)	.....	(1.4311)
Total	(1.5800)	.0000	(.2700)	(.1979)	(3.2300)	(5.2779)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Total</u>
		<u>#1201</u>	<u>#1231</u>	<u>#1241</u>	<u>#1251</u>	
101	1.1771	.4168	.....	.....	.....	1.5939
102	11.4652	.8336	.....	.....	.....	12.2988
103	7.6144	.....	.....	.....	3.0000	10.6144
111	5.5200	.....	.....	.5000	.....	6.0200
112	1.5000	.....	.....	1.0000	.....	2.5000
113	6.2502	.....	.....	.....	(3.0000)	3.2502
130	(15.5835)	(1.2504)	.....	.....	.....	(16.8339)
254	(15.9702)	(1.0000)	.....	(1.5000)	.....	(18.4702)
255	(5.8200)	1.0000	.....	.....	.....	(4.8200)
300	(1.4311)	.....	(.3013)	.....	(.1830)	(1.9154)
Total	<u>(5.2779)</u>	<u>.0000</u>	<u>(.3013)</u>	<u>.0000</u>	<u>(.1830)</u>	<u>(5.7622)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Escambia 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, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Escambia 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 31.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

A. V. Clubbs Alternative Middle School (#0211)

1. [Ref. 21101] The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was developed. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Escambia High School (#0281)

2. [Ref. 28101] The Matrix of Services forms for two students were not reviewed and updated when the students' new IEPs were developed. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Oakcrest Elementary School (#0391)

3. [Ref. 39101] We noted the following exceptions involving two ELL students in ESOL:

- a. The file for one student did not contain documentation justifying the student's continued ESOL placement for a fourth year.
- b. The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year.

We made the following audit adjustment:

101 Basic K-3	.4168	
102 Basic 4-8	.2134	
130 ESOL	<u>(.6302)</u>	<u>.0000</u>
		<u>.0000</u>

Pensacola High School (#0411)

4. [Ref. 41101] We noted the following exceptions involving four ELL students in ESOL:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pensacola High School (#0411) (Continued)

- a. Three students were beyond the maximum six-year period allowed for State funding of ESOL.
- b. One student was reported incorrectly for a third year of ESOL placement. The student was FES and a Competent Reader and Writer. We also noted that an ELL Committee was not convened to consider the student's ESOL placement.

We made the following audit adjustment:

103 Basic 9-12	2.2876	
130 ESOL	<u>(2.2876)</u>	.0000

- 5. [Ref. 41102] The files for two Gifted students did not contain valid GEPs. We made the following audit adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	.0000

- 6. [Ref. 41103] The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was developed. We made the following audit adjustment:

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

- 7. [Ref. 41104] The English language proficiency of two ELL students in the February 2009 survey was not assessed on a timely basis to support their continuation in ESOL. The students' assessments were due in December 2008 and January 2009, respectively, but were not conducted until April 24, 2009. We made the following audit adjustment:

103 Basic 9-12	.6536	
130 ESOL	<u>(.6536)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Scenic Heights Elementary School (#0461)

8. [Ref. 46101] The file for one ESE student did not contain a Matrix of Services form to support the student's reporting in program No. 254 (ESE Support Level 4) in the October 2008 survey and the student was not reported in accordance with the Matrix form covering the February 2009 survey. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

9. [Ref. 46102] The ELL Committee for one student, who was FES, did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued placement in ESOL. We made the following audit adjustment:

101 Basic K-3	.8336	
130 ESOL	<u>(.8336)</u>	<u>.0000</u>
		<u>.0000</u>

J. M. Tate Senior High School (#0521)

10. [Ref. 52101] We noted the following exceptions for three Career Education OJT students:

- a. One student was reported for more work hours (12.75) than was supported by the student's timecard (9.75).
- b. The timecards for two students indicated that the students did not work during the survey week.

We made the following audit adjustment:

300 Career Education 9-12	<u>(.3246)</u>	<u>(.3246)</u>
		<u>(.3246)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Warrington Elementary School (#0551)

11. [Ref. 55102] We noted the following exceptions involving two ESE students:
- a. The Matrix of Services form for one student in program No. 254 (ESE Support Level 4) was incorrectly added. It reflected a total of 18 points but should have reflected only 17 points or program No. 111 (Grades K-3 with ESE Services).
 - b. The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was developed.

We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
		<u>.0000</u>

Warrington Middle School (#0561)

12. [Ref. 56101] We noted the following exceptions involving eight ELL students in ESOL:
- a. Three students were beyond the maximum six-year period allowed for State funding of ESOL.
 - b. The files for three students did not contain ELL Student Plans for the 2008-09 school year.
 - c. The file for one student did not contain an ELL Student Plan or evidence that the student's parents were notified of the student's ESOL placement.
 - d. The ESOL file for one student was missing and could not be located.

We made the following audit adjustment:

102 Basic 4-8	5.6768	
130 ESOL	(5.6768)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
Warrington Middle School (#0561) (Continued)	
13. [Ref. 56102] <u>The file for one ESE student in the October 2008 survey did not contain an IEP that was valid for that survey. We made the following audit adjustment:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	.0000
14. [Ref. 56103] <u>One ESE student was not reported in accordance with his <i>Matrix of Services</i> form. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
15. [Ref. 56171] <u>One teacher taught a Basic subject area to a class that included ELL students but had earned only 15 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>	
102 Basic 4-8	.8500
130 ESOL	(.8500)
	.0000
	.0000
C. A. Weis Elementary School (#0572)	
16. [Ref. 57201] <u>The <i>ELL Student Plan</i> for one student in the October 2008 survey was not reviewed and updated until February 4, 2009. We made the following audit adjustment:</u>	
101 Basic K-3	.4267
130 ESOL	(.4267)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

C. A. Weis Elementary School (#0572) (Continued)

17. [Ref. 57202] The Matrix of Services form for one ESE student was incomplete. The first page was missing and the last three pages did not list the student's name or date of preparation. We made the following audit adjustment:

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

West Pensacola Elementary School (#0581)

18. [Ref. 58101] We noted the following exceptions involving the Matrix of Services forms for two ESE students:

- a. The Matrix of Services form for one PK student reported for .5000 FTE included three Special Consideration points for which the student was not eligible (PK student earning less than .5000 FTE).
- b. The Matrix of Services form for one student was not reviewed and updated when the student's new IEP was developed.

We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
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)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

J. H. Workman Middle School (#0601)

19. [Ref. 60101] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that one course reported in ESOL (involving 29 students at J. H. Workman Middle School) was ineligible for such reporting. We made the following audit adjustment:

102 Basic 4-8	3.3750	
130 ESOL	<u>(3.3750)</u>	.0000

20. [Ref. 60102] The English language proficiency of two ELL students was not assessed prior to their continued ESOL placement for a fourth year. We made the following audit adjustment:

102 Basic 4-8	.8500	
130 ESOL	<u>(.8500)</u>	.0000

21. [Ref. 60103] A new Matrix of Services form was not prepared for one ESE student who had a change of service on February 9, 2009. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
		<u>.0000</u>

Reinherdt Holm Elementary School (#0602)

22. [Ref. 60201] One ESE student was not in attendance during the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pine Forest High School (#0862)

25. [Ref. 86201] We noted the following exceptions involving two ESE students:
- a. The Matrix of Services form for one student was not reviewed and updated when the student's new IEPs were developed.
 - b. One student was not reported in accordance with his Matrix of Services form.

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

26. [Ref. 86202] The files for two Gifted students did not contain valid GEPs covering the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	.0000

27. [Ref. 86203] We noted the following exceptions involving eight Career Education OJT students:

- a. Four students were reported for more work hours (42.83 hours) than were supported by their timecards (33 hours).
- b. The timecards for three students indicated that the students did not work during the survey week (they were reported for 22.39 hours).
- c. The timecard for one student was missing and could not be located (the student was reported for 4.58 hours).

We made the following audit adjustment:

300 Career Education 9-12	<u>(.7354)</u>	(.7354)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pine Forest High School (#0862) (Continued)

28. [Ref. 86204] One Career Education OJT student did not work during the week of the reporting survey and was not in attendance at school during the 11-day window of the survey period. We made the following audit adjustment:

103 Basic 9-12	(.3268)	
300 Career Education 9-12	(.1732)	(.5000)
		<u>(1.2354)</u>

Escambia Juvenile Detention (#0916)

29. [Ref. 91601] The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>

Escambia Westgate Center (#0922)

30. [Ref. 92201] We noted the following exceptions regarding the Matrix of Services forms for four ESE students:

- a. The Matrix of Services forms for two ESE students were incorrectly scored. The ratings totals included one Special Consideration point for which the students were not eligible.
- b. One student was not reported in accordance with his Matrix of Services form.
- c. The Matrix of Services form for one student (reported in program No. 254 (ESE Support Level 4) had been revised to reflect program No. 255 (ESE Support Level 5); however, this revision was not initialed and dated by the person or persons who made the revision.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
Escambia Westgate Center (#0922) (Continued)	
<u>We made the following audit adjustment:</u>	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	1.0000
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
	<u>.0000</u>
	<u>.0000</u>

Lakeview Special Education (#0924)

31. [Ref. 92401] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

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

32. [Ref. 92402] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. This student 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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
Lakeview Special Education (#0924) (Continued)		
33. [Ref. 92403] <u>The file for one ESE student did not contain a valid Matrix of Services form covering the reporting survey. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>
Hospital and Homebound (#0933)		
34. [Ref. 93301] <u>The supporting Occupational Therapy logs for two ESE students, who were reported for Occupational Therapy in the October 2008 survey, indicated that no therapy was provided during that survey. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0300)	(.0300)
35. [Ref. 93302] <u>The reported homebound instruction for three students was not supported by a written record denoting the specific dates and times that the reported instruction was provided. We also noted that the file for one of the students did not contain a Matrix of Services form. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.0800	
255 ESE Support Level 5	(.2800)	(.2000)
36. [Ref. 93303] <u>The homebound instruction log for one ESE student in the February 2009 survey indicated that the student was not provided such instruction during that survey. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0400)	(.0400)
		<u>.2700</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Washington Senior High School (#0951)

37. [Ref. 95101] The file for one Gifted student did not contain a valid GEP for the 2008-09 school year. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

38. [Ref. 95102] We noted the following exceptions involving four ESE students:

- a. One student’s file contained an IEP and Matrix of Services form developed while the student was attending an alternative education school; however, the student had returned to his regular school setting and a new IEP and Matrix should have been prepared but were not.
- b. The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. This student had a Level 5 rating in only three Domains.
- c. The Matrix of Services forms for two students were not reviewed and updated when the students' new IEPs were developed.

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	2.3602	
254 ESE Support Level 4	<u>(1.8602)</u>	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Washington Senior High School (#0951) (Continued)

39. [Ref. 95103] We noted the following exceptions for three Career Education OJT students:

- a. The timecard for one student was missing and could not be located.
- b. The timecards for two students supported less work hours than was reported and one of the two students' timecards was not signed by the student's supervisor.

We made the following audit adjustment:

300 Career Education 9-12	(.1979)	(.1979)
		(.1979)

County Administrative Annex (#0962)

40. [Ref. 96201] One PK student was not enrolled in school during the week of the reporting survey and should not have been reported for State funding. We made the following audit adjustment:

101 Basic K-3	(.5000)	(.5000)
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41. [Ref. 96202] We noted the following exceptions for two ESE OJT students: (a) the timecard for one student supported less work hours than were reported; and (b) the timecard for one student was missing and could not be located. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.6900)	(.6900)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

County Administrative Annex (#0962) (Continued)

42. [Ref. 96203] We noted the following exceptions involving four ESE students:
- a. The Matrix of Services forms for two ESE students were missing and could not be located.
 - b. The schedules for two ESE students were reported incorrectly. The students were reported for 1,500 minutes of instruction but were provided only 45 minutes of instruction. We also noted that one of these students was not reported in accordance with the student's Matrix of Services form.

We made the following audit adjustment:

111 Grades K-3 with ESE Services	.0400	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(2.0100)	
255 ESE Support Level 5	(.9700)	(1.9400)

43. [Ref. 96204] The Matrix of Services forms for three ESE students had been revised to indicate increased scores; however, these revisions were not initialed and dated by the person or persons who made them. We also noted that the Matrix forms for two of these students did not indicate the specific services in one of the Domains (Domain A for one student and Domain D for the other student). We made the following audit adjustment:

113 Grades 9-12 with ESE Services	3.0000	
254 ESE Support Level 4	(3.0000)	.0000

44. [Ref. 96205] We noted the following exceptions for two ESE students:
- a. One student was not reported in accordance with his Matrix of Services form.
 - b. The Matrix of Services form for one student was not reviewed and updated when the student's new IEP was developed.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

Findings	Net Audit Adjustments (Unweighted FTE)	
County Administrative Annex (#0962) (Continued)		
<u>We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
45. [Ref. 96206] <u>The schedule for one ESE student supported 1,350 minutes of instruction; however, the student was reported for 1,500 minutes of instruction. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.1000)	(.1000)
		(3.2300)
R. C. Lipscomb Elementary School (#1201)		
46. [Ref. 120101] <u>The Matrix of Services form for one Visually Impaired ESE student did not include the three Special Consideration points for which Visually Impaired students are eligible. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
47. [Ref. 120102] <u>The English language proficiency of three ELL students was not assessed prior to their continued placement in ESOL for a fourth or fifth year. We made the following audit adjustment:</u>		
101 Basic K-3	.4168	
102 Basic 4-8	.8336	
130 ESOL	(1.2504)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Northview High School (#1231)

48. [Ref. 123101] We noted the following exceptions involving three students in Career Education OJT: (a) the timecard for one student was missing and could not be located; and (b) two students were reported for more work hours than were supported by the students' timecards. We made the following audit adjustment:

300 Career Education 9-12	(.3013)	(.3013)
		(.3013)

Blue Angels Elementary School (#1241)

49. [Ref. 124101] The Matrix of Services forms for three students were not reviewed and updated when the students' new IEPs were developed. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	.0000
		.0000

West Florida High School of Advanced Technology (#1251)

50. [Ref. 125101] The files for six ESE students did not contain either valid GEPs (five students) or a valid IEP (one student). We made the following audit adjustment:

103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	(3.0000)	.0000

51. [Ref. 125102] Two Career Education OJT students did not work during the week of the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(.1830)	(.1830)
		(.1830)
		(5.7622)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Escambia 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, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for ESOL funding; (2) only eligible students who were in attendance and membership during survey are reported for FEFP funding; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (4) timecards for students in OJT programs are properly completed and support the students reported work hours; (5) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; and (6) teachers earn required in-service training points in ESOL strategies on a timely basis pursuant to rule and their in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing 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 2008-2009

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C.Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia 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, 2009

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

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. Provision of Free Appropriate Public Education (FAPE) and 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. General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

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 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia 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, 2009

Regulatory Citations (Continued)

Teacher Certification

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education For Speakers of Other Languages
- Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S.Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C.Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

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

1. School District of Escambia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Escambia 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 Escambia County. For the fiscal year ended June 30, 2009, the District operated 74 schools, reported 40,319.3845 unweighted FTE, and received approximately \$113.6 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 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Escambia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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, 2009. 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 included our sample:

Escambia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. A. V. Clubbs Alternative Middle School	1
2. Escambia High School	2
3. Navy Point Elementary School	NA
4. Oakcrest Elementary School	3
5. Pensacola High School	4 through 7
6. Scenic Heights Elementary School	8 and 9
7. J. M. Tate Senior High School	10
8. Warrington Elementary School	11
9. Warrington Middle School	12 through 15
10. C. A. Weis Elementary School	16 and 17
11. West Pensacola Elementary School	18
12. J. H. Workman Middle School	19 through 21
13. Reinherdt Holm Elementary School	22 through 24
14. Allie Yniestra Elementary School	NA
15. Pine Forest High School	25 through 28
16. Escambia Juvenile Detention	29
17. Escambia Westgate Center	30
18. Lakeview Special Education	31 through 33
19. Hospital and Homebound	34 through 36
20. Washington Senior High School	37 through 39
21. County Administrative Annex	40 through 45
22. R. C. Lipscomb Elementary School	46 and 47
23. Northview High School	48
24. Blue Angels Elementary School	49
25. West Florida High School of Advanced Technology	50 and 51



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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 ESCAMBIA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2009, that the Escambia 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, 2009. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 153 of the 423 students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 1, 3, 4, 5, 6, 7, 8, and 10)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Escambia 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, 2009.

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 However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

Pursuant to Section 11.45(4)(c), 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
March 9, 2010

SCHEDULE F

Escambia County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	720	100.00%	49,305	100.00%
Sample ²	-	-	423	0.86%
<u>Sample Students</u>				
With Exceptions ³	-	-	153	(36.17%)
Net Audit Adjustments	-	-	(98)	(23.17%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	484	0.98%
Net Audit Adjustments	-	-	(57)	0.12%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(155)	0.31%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 49,305 students in the following ridership categories: 2,307 in IDEA (K-12), Weighted; 120 in IDEA (PK), Weighted; 103 in Teenage Parents and Infants; 11,217 in Hazardous Walking; 35,392 in Two Miles or More; 3 in Center to Center (IDEA), Unweighted; and 163 in Center to Center (Vocational). The District also reported operating a total of 720 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 in Finding No. 2.b. are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, the Escambia 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 49.

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 and October 2008 and February and June 2009 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 2008 survey and once for the February 2009 survey) will be presented in our findings as two sample students.

1. [Ref. 51/57] We noted the following exceptions involving 341 PK students:
 - a. Three hundred and fourteen PK students (ten of whom were in our sample) were incorrectly reported in IDEA (K-12), Weighted. One of the ten sample students was not transported during the 11-day survey window and should not have been reported for State transportation funding (Ref. 57). The remaining 313 students should have been reported in IDEA (PK), Weighted.
 - b. Twenty-seven PK students were incorrectly reported in Hazardous Walking. We determined that one of the students was eligible to be in IDEA (PK), Unweighted and the remaining students were not eligible for State transportation funding.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
a. <u>July 2008 Survey</u>		
<u>34 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(3)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	3	
 <u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(81)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	81	
 <u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(10)	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(220)	
IDEA (PK), Weighted (<i>Sample Students</i>)	10	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	220	0
 b. <u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Non-Sample Students</i>)	(15)	
 <u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Non-Sample Students</i>)	(12)	
IDEA (PK), UnWeighted (<i>Non-Sample Students</i>)	1	(26)
 2. [Ref. 52] <u>We noted the following general exceptions:</u>		
a. <u>The reported number of buses in operation was overstated in the October 2008 and February 2009 surveys. The District reported 321 and 328 buses in those respective surveys but should have reported only 313 and 310.</u>		
b. <u>The number of days-in-term for 184 students (181 reported in IDEA (K-12), Weighted and 3 in IDEA (PK), Weighted) was reported incorrectly. The students were reported for 34 days. They should have been reported for 13 days (164 students) and 28 days (20 students).</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Students
 Transported
 Net Audit
 Adjustments**

Findings

- c. The bus driver report for bus No. 2-075 (involving one non-sample student) was missing and could not be located.

We made the following audit adjustments:

a. October 2008 Survey

90 Days-in-Term

Buses in Operation	(8)	--	--
--------------------	-----	----	----

February 2009 Survey

90 Days-in-Term

Buses in Operation	(18)	(26)	--	--
--------------------	------	------	----	----

b. July 2008 Survey

34 Days-in-Term

IDEA (K-12), Weighted	(181)		
-----------------------	-------	--	--

IDEA (PK), Weighted	(3)		
---------------------	-----	--	--

13 Days-in-Term

IDEA (K-12), Weighted	161		
-----------------------	-----	--	--

IDEA (PK), Weighted	3		
---------------------	---	--	--

28 Days-in-Term

IDEA (K-12), Weighted	20		0
-----------------------	----	--	---

c. February 2009 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)		(1)
-----------------------	-----	--	-----

- 3. [Ref. 53] Seventy-one students in Two Miles or More lived less than two miles from school and should not have been reported in that ridership category. We determined that 1 of the students was eligible for Hazardous Walking and the remaining 70 students should not have been reported for State transportation funding. We made the following audit adjustments:

October 2008 Survey

90 Days-in-Term

Two Miles or More (<i>Sample Students</i>)	(41)		
--	------	--	--

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	(30)	(70)
4. [Ref. 54] <u>Thirteen students were incorrectly reported in Hazardous Walking. Twelve of these students lived more than two miles from school and should have been reported in Two Miles or More and one did not pass through a designated hazardous area and was not otherwise eligible for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	(6)	
Two Miles or More (<i>Sample Students</i>)	6	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	(7)	
Two Miles or More (<i>Sample Students</i>)	(6)	(1)
5. [Ref. 55] <u>Eighteen students in IDEA (K-12), Weighted did not meet at least one of the five eligibility criteria required for classification in an IDEA Weighted ridership category. However, nine of the students were eligible to be reported in IDEA (K-12), Unweighted. We made the following audit adjustments:</u>		
<u>July 2008 Survey</u>		
<u>13 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(4)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	3	
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(9)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	4	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
February 2009 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(5)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	<u>2</u>	(9)

6. [Ref. 56] The files for four students in Teenage Parents and Infants did not have documentation to support their reporting. The electronic records for three of the students indicated that they were not enrolled in a Teenage Parent program and the remaining student was not listed on the supporting bus driver's report. We made the following audit adjustments:

October 2008 Survey		
<u>90 Days-in-Term</u>		
Teen Parent (<i>Sample Student</i>)	(1)	

February 2009 Survey		
<u>90 Days-in-Term</u>		
Teen Parent (<i>Sample Students</i>)	<u>(3)</u>	(4)

7. [Ref. 57] Eleven students (nine of whom were in our sample) were reported incorrectly, as follows:

- a. Two students in the July 2008 survey were not enrolled in school during that survey week and should not have been reported for State transportation funding.
- b. The bus drivers' reports for six students (five in the October 2008 survey and one in the February 2009 survey) indicated that the students were not transported.
- c. Three students were not listed on the supporting bus driver's reports.

We made the following audit adjustments:

a. July 2008 Survey		
<u>28 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
b. <u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(4)	
IDEA (PK), Weighted (<i>Sample Students</i>)	(1)	
 <u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	(6)
 c. <u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(2)	(3)
 8. [Ref. 58] <u>One hundred forty-seven students (25 of whom were in our sample) were incorrectly reported in Center to Center (Vocational). We noted the following: (a) 142 of the students were transported to a Gifted educational program at another school center and should have been reported in Center to Center (IDEA), Unweighted; (b) one student was enrolled in the school where the Gifted instruction was provided and should not have been reported for State transportation funding; and (c) the bus drivers' reports for four students indicated that the students were not transported during the reporting surveys. We made the following audit adjustment:</u>		
 <u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted (<i>Sample Students</i>)	20	
Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	122	
Center to Center (Vocational) (<i>Sample Students</i>)	(25)	
Center to Center (Vocational) (<i>Non-Sample Students</i>)	(122)	(5)
 9. [Ref. 59] <u>Due to an isolated data processing error, 28 non-sample students were reported in error. The supporting bus drivers' reports did not list the students as having been transported. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>		Students Transported Net Audit Adjustments
<u>June 2009 Survey</u>		
<u>14 Days-in-Term</u>		
Hazardous Walking (<i>Non-Sample Students</i>)	(17)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(11)</u>	(28)
10. [Ref. 60] <u>Three students were incorrectly reported in Two Miles or More. The students lived less than two miles from school and were eligible for reporting in Hazardous Walking. We made the following audit adjustment:</u>		
<u>June 2009 Survey</u>		
<u>14 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	3	
Two Miles or More (<i>Sample Students</i>)	<u>(3)</u>	<u>0</u>
Net Audit Adjustments		<u>(155)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>153</u>	--
Sample Students - Net Audit Adjustments	--	(98)
Non-Sample Students w/Exceptions	<u>484</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(57)</u>
Net Audit Adjustments		<u>(155)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Escambia County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students, buses-in-operation, and days-in-term are correctly reported; (2) only those students who are enrolled in school during survey and ride a bus at least one time during the 11-day survey window are reported with a survey's results; (3) students are reported in the proper ridership categories and have documentation to support that reporting; (4) the distance from home to school is verified prior to students being reported in Two Miles or More; (5) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA, Weighted ridership categories; and (6) PK students are not reported in Hazardous Walking or ridership categories designated for K-12 students.

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.

Escambia County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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 Escambia County

For the fiscal year ended June 30, 2009, the District received approximately \$10.9 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2008	22	184
October 2008	321	24,015
February 2009	328	24,082
June 2009	<u>49</u>	<u>1,024</u>
Total	<u>720</u>	<u>49,305</u>

3. Statutes and Rules

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

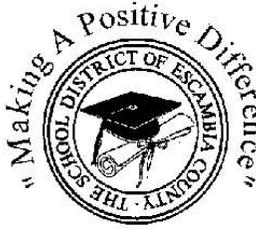
- Chapter 1006, Part I, E., F.S. Transportation of Public K-12 Students
- Section 1011.68, F.S. Funds for Student Transportation
- Chapter 6A-3, F.A.C. Transportation

Escambia County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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, 2009. 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



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

215 WEST GARDEN STREET
PENSACOLA, FL 32502
PHONE 850/432-6121, FAX 850/469-6379
<http://www.escambia.k12.fl.us>
MALCOLM THOMAS, SUPERINTENDENT
March 9, 2010

Mr. David W. Martin, Auditor General
Room 476A, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450
Attn: Joe Williams, Section 241

Dear Mr. Martin:

The Escambia County School District concurs with the findings of the Auditor General as contained in the report on full-time equivalent (FTE) students and student transportation for the fiscal year ended June 30, 2009.

FTE Students

As corrective actions for these findings, the District will: (1) provide an in-service each August to assure teachers have updated information about ESOL procedures, including testing times for students in years three through six and new elements in the student data system to identify six year students and original entry dates; (2) complete a manual for all ESOL teachers for the 2010-11 school year –the manual will contain necessary forms and a checklist for documentation requirements and will be available at schools and on the ESOL website; (3) assign a district teacher on special assignment to check all ESOL folders to assure all procedures are followed; (4) provide all ESE teachers and therapists a refresher course on matrix issues and a technical assistance guide for alignment of IEP and matrix language; (5) hold meetings with appropriate personnel to review importance of current, accurate plans and documentation of attendance for Hospital/Homebound and District Extended Program; (6) hold reviews with individual CTE/OJT Coordinators to include process of CTE/OJT student time cards in relationship to FTE accountability; and (7) conduct pre-school meeting with all CTE/OJT Coordinators to review the process of accountability of CTE/OJT time cards.

Student Transportation

The District's Transportation Department will (1) institute a more dynamic audit routine to ensure that category reporting errors are detected and corrected prior to submission; (2) review software applications in ascertaining two mile eligibility of students; and (3) revamp the on-board student documentation procedures to make survey reporting less cumbersome and less prone to errors.

We appreciate the opportunity to respond to the findings. After reviewing the response, please advise me if you require any further clarification or action on our part.

Sincerely,

Malcolm Thomas
Superintendent

Affirmative action/equal opportunity employer