

**CHARLOTTE 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 SUPERINTENDENT

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

	<i>District No.</i>
<i>Lee Swift</i>	1
<i>Alleen Miller</i>	2
<i>Andrea Messina, Vice Chair</i>	3
<i>Sue Sifrit, Chair</i>	4
<i>Barbara Rendell</i>	5

Dr. David E. Gayler, Superintendent

The examination team leader was Patricia A. Ferguson, 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.

Charlotte 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 Speaker

GED – General Educational Development

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

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

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¹ The additional documentation submitted with management’s response has not been reproduced in this report but is available at the offices of the District.

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for material noncompliance involving teachers, ESOL, and Career Education 9-12 (OJT), as discussed below, the Charlotte 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-six of the 130 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 required in-service training points in ESOL strategies.

We noted exceptions involving 67 of the 148 students in our ESOL sample and 51 of the 158 students in our Career Education 9-12 (OJT) sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 50 Findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 17.2695 but have a potential impact on the District's weighted FTE of a negative 30.5740. Noncompliance related to student transportation resulted in 6 Findings and a net audit adjustment of a negative 5 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 Charlotte County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$118,815 (negative 30.5740 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 Charlotte County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Charlotte 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 Charlotte 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 appointed Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 21 schools, reported 16,991.81 unweighted FTE, and received approximately \$5.5 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 five 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 \$3.7 million in State transportation funding.



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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 CHARLOTTE 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 Charlotte 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:

1. Teachers

Twenty-six of the 130 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 required in-service training points in ESOL strategies.¹

2. Students

We noted exceptions involving 67 of the 148 students in our ESOL sample² and 51 of the 158 students in our Career Education 9-12 (OJT) sample.³ These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Charlotte 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 other noncompliance with the aforementioned State requirements in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For teachers, see SCHEDULE D, Finding Nos. 2, 3, 4, 15, 16, 17, 23, 31, 35, 36, 41, 43, 44, 49, and 50.

²For ESOL, see SCHEDULE D, Finding Nos. 8, 10, 11, 20, 21, 27, 29, 30, 33, 47, and 48.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 7, 18, 19, 32, 38, 39, and 40.

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 teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴ 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 17, 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

Charlotte 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 Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	19	100.00%	9,701	100.00%	12,698.1600	100.00%
Sample Size ⁴	11	57.89%	135	1.39%	114.5064	0.90%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	66.3772	-
2. Basic with ESE Services						
Population ³	21	100.00%	2,552	100.00%	3,306.2300	100.00%
Sample Size ⁴	12	57.14%	114	4.47%	96.7796	2.93%
Students w/Exceptions	-	-	(2)	(1.75%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.7850)	-
3. ESOL						
Population ³	14	100.00%	193	100.00%	158.2300	100.00%
Sample Size ⁴	9	64.29%	148	76.68%	112.4436	71.06%
Students w/Exceptions	-	-	(67)	(45.27%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(58.2240)	-
4. ESE Support Levels 4 and 5						
Population ³	19	100.00%	265	100.00%	184.3500	100.00%
Sample Size ⁴	12	63.16%	168	63.40%	107.9879	58.58%
Students w/Exceptions	-	-	(21)	(12.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.9767)	-
5. Career Education 9-12						
Population ³	5	100.00%	311	100.00%	644.8400	100.00%
Sample Size ⁴	4	80.00%	158	50.80%	38.2681	5.93%
Students w/Exceptions	-	-	(51)	(32.28%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(21.6610)	-

All Programs						
Population ³	21	100.00%	13,022	100.00%	16,991.8100	100.00%
Sample Size ⁴	12	57.14%	723	5.55%	469.9856	2.77%
Students w/Exceptions	-	-	(141)	(19.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(17.2695)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Charlotte 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	21	100.00%	356	100.00%
Sample Size ⁴	12	57.14%	130	36.52%
Teachers w/Exceptions	-	-	(26)	(20.00%)

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

Charlotte 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	16.3750	1.066	17.4558
102 Basic 4-8	7.3144	1.000	7.3144
103 Basic 9-12	42.6878	1.052	44.9076
111 Grades K-3 with ESE Services	.1750	1.066	.1866
112 Grades 4-8 with ESE Services	.6350	1.000	.6350
113 Grades 9-12 with ESE Services	(1.5950)	1.052	(1.6779)
130 ESOL	(57.5990)	1.119	(65.1527)
254 ESE Support Level 4	(2.7717)	3.570	(9.8950)
255 ESE Support Level 5	(.2050)	4.970	(1.0189)
300 Career Education 9-12	<u>(21.6610)</u>	1.077	<u>(23.3289)</u>
Total	<u>(17.2695)</u>		<u>(30.5740)</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

Charlotte 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>#0031</u>	<u>#0041</u>	<u>#0042</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	15.9338	.....	.5000	16.4338
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(.7200)	.....	.....	(.7200)
130 ESOL	(16.4772)	.....	.....	(16.4772)
254 ESE Support Level 4	.....	.....	(.5000)	(.5000)
255 ESE Support Level 5	.....	(.0650)	(.5000)	(.5650)
300 Career Education 9-12	<u>(.2666)</u>	.....	.....	<u>(.2666)</u>
Total	<u>(1.5300)</u>	<u>(.0650)</u>	<u>(.5000)</u>	<u>(2.0950)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Charlotte 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 Adjustments¹				Balance Forward
		#0051	#0111	#0131	#0141	
101	.0000	.....	1.0500	.....	12.0000	13.0500
102	.0000	.....	1.6800	.2736	3.5100	5.4636
103	16.4338	6.3558	.....	.....	.....	22.7896
111	.0000	.....	.....	.....	.5000	.5000
112	.0000	.....	.....	.8500	.....	.8500
113	(.7200)	(.2583)	.....	.....	.....	(.9783)
130	(16.4772)	(6.7758)	(2.7300)	(.3336)	(15.5100)	(41.8266)
254	(.5000)	.....	.....	(1.1967)	(.5000)	(2.1967)
255	(.5650)	.....	.....	(.0200)	.....	(.5850)
300	<u>(.2666)</u>	<u>(.8756)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.1422)</u>
Total	<u>(2.0950)</u>	<u>(1.5539)</u>	<u>.0000</u>	<u>(.4267)</u>	<u>.0000</u>	<u>(4.0756)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Charlotte 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 Adjustments¹				Balance Forward
		#0151	#0161	#0191	#0211	
101	13.0500	.....	.....	2.7000	.....	15.7500
102	5.4636	.....	.....	.7200	1.1308	7.3144
103	22.7896	10.8941	9.0041	.....	.....	42.6878
111	.5000	.....	.....	(.3250)	.....	.1750
112	.8500	.....	.....	.....	(.2150)	.6350
113	(.9783)	(.7367)	.1200	.....	.....	(1.5950)
130	(41.8266)	(10.8516)	.....	(3.4200)	(1.5008)	(57.5990)
254	(2.1967)	(.0750)	.....	.....	(.5000)	(2.7717)
255	(.5850)	.....	(.1200)	.....	.5000	(.2050)
300	(1.1422)	(1.0673)	(19.4515)	.....	.....	(21.6610)
Total	(4.0756)	(1.8365)	(10.4474)	(.3250)	(.5850)	(17.2695)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Charlotte 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>Audit Adjustments¹</u>		
	<u>Brought Forward</u>	<u>#0301</u>	<u>Total</u>
101 Basic K-3	15.7500	.6250	16.3750
102 Basic 4-8	7.3144	.....	7.3144
103 Basic 9-12	42.6878	.....	42.6878
111 Grades K-3 with ESE Services	.1750	.....	.1750
112 Grades 4-8 with ESE Services	.6350	.....	.6350
113 Grades 9-12 with ESE Services	(1.5950)	.....	(1.5950)
130 ESOL	(57.5990)	(.6250)	(58.2240)
254 ESE Support Level 4	(2.7717)	.....	(2.7717)
255 ESE Support Level 5	(.2050)	.....	(.2050)
300 Career Education 9-12	<u>(21.6610)</u>	.....	<u>(21.6610)</u>
Total	<u>(17.2695)</u>	<u>.0000</u>	<u>(17.2695)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Charlotte 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 teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Charlotte 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 36.

Management's Response and Electronic ELL Student Plans

During the 2008-09 school year, some of the District's schools used manually prepared ELL Student Plans and some used electronic ELL Student Plans. Generally speaking, the electronic ELL Student Plans existed only in electronic format and were not printed and physically placed in individual student files. Management subsequently submitted to us in response to our draft report printed copies of ELL Student Plans. State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. Although it is not our position to deny acceptance of a record simply because it is an electronic record, we have confirmed the applicability of this particular rule to ELL Student Plans for the 2008-09 school year with the Department of Education and, consequently, have cited the District in this report for exceptions related to deficient or missing ELL Student Plans based on the aforementioned rule, notwithstanding the submission of printed copies of electronic ELL Student Plans with Management's Response. (See Finding Nos. 10, 11, 20, 21, 29, and 47.)

We understand that the Department of Education is currently considering revising State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, to address the use of electronic-only ELL Student Plans. The District may wish to consult with the Department of Education on this matter to preclude repetitive findings similar to the ones presented herein.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

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.

District-Wide: Incorrect Reporting of On-Campus Instruction

1. The District incorrectly reported the on-campus instruction of students who were provided both on-campus instruction and Hospital and Homebound instruction during a survey week. The District used the *scheduled* amount of on-campus instruction rather than the *actual* amount of on-campus instruction provided during the survey week concerned. See Finding Nos. 9, 22, 26, 34, 42, and 46.

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Management's Response – The documentation submitted with Management's Response restated the District's position that the cited students were correctly reported based on their scheduled time for on-campus instruction.

Auditor's Resolution – The FTE General Instructions specify that students served both on-campus and in the Hospital and Homebound program should be “. . . reported as hospital/homebound during survey week for the amount of time served on a one-to-one basis at home or hospital and in the appropriate program for any time the student is in attendance at the school site during that week.” Thus, the on-campus instruction for such students should be reported based on the actual amount of instructional time provided to them. Our Findings stand as presented.

Charlotte High School (#0031)

2. [Ref. 3170] One teacher who taught Basic Subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since these students are adjusted in Finding No. 10 (Ref. 3106), no audit adjustment was made here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Charlotte High School (#0031) (Continued)

3. [Ref. 3171] One teacher was appropriately approved by the School Board to teach Science out-of-field; however, the parents of the student concerned were not notified of the teacher’s out-of-field status. Since the student concerned is adjusted in Finding No. 10 (Ref. 3106), no audit adjustment was made here.

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4. [Ref. 3172] One teacher was not properly certified to teach Science to ELL students and was not approved by the School Board to teach such students out-of-field until February 24, 2009, after the reporting survey. Since the student concerned is adjusted in Finding No. 10 (Ref. 3106), no audit adjustment was made here.

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5. [Ref. 3101] One Basic student was not enrolled in school until after the reporting survey; consequently, the student should not have been reported with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.5000)	(.5000)
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6. [Ref. 3102] One student was reported incorrectly in ESE in the February 2009 survey. The student had been dismissed from ESE prior to that survey. We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

7. [Ref. 3103] The timecards for three Career Education OJT students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.2666)	(.2666)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Charlotte High School (#0031) (Continued)

8. [Ref. 3104] One ELL student was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.1666)	
130 ESOL	(.3334)	(.5000)

9. [Ref. 3105] The on-campus portion of the course schedules for two ESE students, who were provided both on-campus instruction and Hospital and Homebound instruction, was incorrectly reported (see Finding No. 1). We noted the following:

- a. One student was reported for 1,260 minutes or .4200 FTE in program No. 113 (Grades 9-12 with ESE Services) but should have been reported for 600 minutes or .2000 FTE.
- b. One student was reported for 1,330 minutes or .4434 FTE in program No. 103 (Basic 9-12) but should have been reported for 1,200 minutes or .4000 FTE.

We made the following audit adjustment:

103 Basic 9-12	(.0434)	
113 Grades 9-12 with ESE Services	(.2200)	(.2634)

Management's Response – See Finding No. 1.

Auditor's Resolution – See Finding No. 1.

10. [Ref. 3106] We noted the following exceptions regarding the ELL Student Plans for 18 students:

- a. The Plans for 10 students were not reviewed and updated for the 2008-09 school year.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Charlotte High School (#0031) (Continued)

- b. The Plans for 8 students did not specify which courses, if any, would employ ESOL strategies.

We made the following audit adjustment:

103 Basic 9-12	12.2016	
130 ESOL	<u>(12.2016)</u>	.0000

Management's Response – Management submitted printed copies of electronic ELL Student Plans.

Auditor's Resolution – State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. Consequently, we applied our examination procedures to the Plans that were physically present in student files. The files for the cited students contained only Plans that had been manually prepared and did not include the printed copies of the electronic Plans subsequently submitted with Management's Response. Our Finding stands as presented. (See discussion under Management's Response and Electronic ELL Student Plans on page 11.)

- 11. [Ref. 3107] The ELL Student Plans for five students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	3.9422	
130 ESOL	<u>(3.9422)</u>	.0000 <u>(1.5300)</u>

Management's Response - Management submitted copies of electronic ELL Student Plans.

Auditor's Resolution - State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. There were no ELL Student Plans in the cited students' files. Our Finding stands as presented. (See discussion under Management's Response and Electronic ELL Student Plans on page 11.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Peace River Elementary School (#0041)

12. [Ref. 4101] The FTE for two part-time students in Hospital and Homebound was incorrectly reported. The students were provided 300 minutes (.1000 FTE) and 180 minutes (.0600 FTE) of instruction, respectively but were reported for .1250 and .0750 FTE, respectively. We made the following audit adjustment:

255 ESE Support Level 5	(.0650)	(.0650)
		(.0650)

Charlotte Harbor School (#0042)

13. [Ref. 4201] One ESE student in the October 2008 survey 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:

254 ESE Support Level 4	(.5000)	(.5000)
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14. [Ref. 4202] One ESE student was not reported in accordance with the student's Matrix of Services form. We also noted that the student's IEP was not signed by the District's LEA Representative. We made the following audit adjustment:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000
		(.5000)

Management's Response – Management submitted documentation stating that the audit adjustment for this Finding should have reclassified the student to program No. 254 (ESE Support Level 4) [rather than to program No. 103 (Basic 9-12)] because the student's Matrix form supported program No. 254.

Auditor's Resolution – The student's Matrix form did support program No. 254; however, we reclassified the student to program No. 103 (Basic 9-12) because, as noted in our Finding, the student's IEP was not signed by the District's LEA Representative. Our audit adjustment stands as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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**Lemon Bay High School (#0051)**

15. [Ref. 5170] One teacher was appropriately approved by the School Board to teach Math out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. Since these students have been adjusted in either Finding No. 20 (Ref. 5104) or Finding No. 21 (Ref. 5105), we made no audit adjustment here.

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16. [Ref. 5171/73] Two teachers taught Basic Subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. Since the ELL students affected have been adjusted in Finding No. 20 (Ref. 5104), we made no audit adjustments here.

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17. [Ref. 5172] One teacher taught Intensive Language Arts and Reading to classes that included ELL students but was not properly certified and was not approved by the School Board to teach such students 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 in ESOL strategies required by rule and the teacher's in-service training timeline. Since the students concerned have been adjusted in Finding No. 20 (Ref. 5104), we made no audit adjustment here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Lemon Bay High School (#0051) (Continued)

18. [Ref. 5101] We noted the following exceptions involving six Career Education OJT students: (a) the timecards for five students were missing and could not be located; and (b) the timecard for one student supported less work time (8.06 hours) than was reported (16.67 hours). We made the following audit adjustment:

300 Career Education 9-12	<u>(1.0222)</u>	(1.0222)
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Management's Response – Management submitted documentation that included copies of timecards for two of the five students cited for missing timecards and indicated that the remaining two students cited for missing timecards were not in an OJT program.

Auditor's Resolution – We accepted the copies of timecards submitted with Management's Response and have resolved our Finding in the favor of the District for the two students concerned.

300 Career Education 9-12	<u>.5168</u>	.5168
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19. [Ref. 5103] The timecards for three Career Education OJT students indicated that the students worked fewer hours (16.5 hours or .3300 FTE) than was reported (35.01 hours or .7002 FTE). We made the following audit adjustment:

300 Career Education 9-12	<u>(.3702)</u>	(.3702)
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20. [Ref. 5104] The ELL Student Plans for eight students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	5.1422	
130 ESOL	<u>(5.1422)</u>	.0000

Management's Response - Management submitted printed copies of electronic ELL Student Plans.

Auditor's Resolution - State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. There were no ELL Student Plans in the cited students' files. Our Finding stands as presented. (See discussion under Management's Response and Electronic ELL Student Plans on page 11.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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**Lemon Bay High School (#0051)** (Continued)

21. [Ref. 5105] The files for two ELL students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	1.6336	
130 ESOL	<u>(1.6336)</u>	.0000

Management's Response - Management submitted printed copies of electronic ELL Student Plans.

Auditor's Resolution - State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. Since the files were missing for the cited students in our Finding, there were no ELL Student Plans physically present or evidence of parental notification. Our Finding stands as presented. (See discussion under Management's Response and Electronic ELL Student Plans on page 11.)

22. [Ref. 5106] The on-campus portion of the course schedule for one ESE student, who was reported in the October and February 2009 surveys for both on-campus instruction and Hospital and Homebound instruction, was incorrectly reported (see Finding No. 1). We noted the following:

- a. In the October 2008 survey, the student was reported for on-campus instruction of 1,260 minutes (.4200 FTE) in program No. 103 (Basic 9-12) but should have been reported for only 424.8 minutes (.1417 FTE) in program No. 113 (Grades 9-12 with ESE Services).
- b. In the February 2009 survey, the student was reported for on-campus instruction of 1,200 minutes (.4000 FTE) in program No. 113 but was not in attendance at school during that survey period and should not have been reported for any on-campus instruction.

We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)	
Lemon Bay High School (#0051) (Continued)		
103 Basic 9-12	(.4200)	
113 Grades 9-12 with ESE Services	(.2583)	(.6783)
<i>Management's Response – See Finding No. 1.</i>		
<i>Auditor's Resolution – See Finding No. 1.</i>		
		.0000
		(1.5539)
Neil Armstrong Elementary School (#0111)		
23. [Ref. 11170/71/72] <u>Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) the teachers had earned none of the in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines (Ref. 11170/72 – 60 points and Ref. 11171 – 180 points). We made the following audit adjustments:</u>		
<u>Ref. 11170</u>		
102 Basic 4-8	.8400	
130 ESOL	(.8400)	.0000
<u>Ref. 11171</u>		
102 Basic 4-8	.8400	
130 ESOL	(.8400)	.0000
<u>Ref. 11172</u>		
101 Basic K-3	1.0500	
130 ESOL	(1.0500)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Neil Armstrong Elementary School (#0111) (Continued)

Management's Response – Management submitted documentation indicating that the teachers cited were not Primary Language Arts teachers and that Primary Language Arts instruction was provided by other teachers.

Auditor's Resolution – We examined the documentation submitted by management and concluded that the cited teachers taught Math, Science, Social Studies, and/or Writing, were not Primary Language Arts teachers, did not need to be approved to teach out-of-field, and needed only 60 in-service training points. However, the teachers cited had earned none of their required 60 points. Accordingly, our Finding's audit adjustments stand as presented.

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Port Charlotte Middle School (#0131)

24. [Ref. 13101] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

25. [Ref. 13102] One student in the Hospital and Homebound program was reported for more homebound instruction (6 hours) than was provided (5 hours). We made the following audit adjustment:

255 ESE Support Level 5	<u>(.0200)</u>	(.0200)
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26. [Ref. 13103] The on-campus portion of the course schedules for two ESE students, who were reported for both on-campus instruction and Hospital and Homebound instruction, was incorrectly reported (see Finding No. 1). We noted the following:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Port Charlotte Middle School (#0131) (Continued)

- a. In the October 2008 survey, one student was reported for on-campus instruction of 1,140 minutes (.3800 FTE) in program No. 254 (ESE Support Level 4) but should have been reported for only 550 minutes (.1833 FTE). In the February 2009 survey, the student was reported for on-campus instruction of 1,350 minutes (.4500 FTE) in program No. 112 (Grades 4-8 with ESE Services) but should have been reported for only 900 minutes (.3000 FTE).
- b. In the February 2009 survey, one student was reported for on-campus instruction of 1,380 minutes (.4600 FTE) in program No. 102 (Basic 4-8) but should have been reported for only 1,200 minutes (.4000 FTE).

We made the following audit adjustment:

102 Basic 4-8	(.0600)	
112 Grades 4-8 with ESE Services	(.1500)	
254 ESE Support Level 4	(.1967)	(.4067)

Management's Response – See Finding No. 1.

Auditor's Resolution – See Finding No. 1.

27. [Ref. 13104] One student was reported incorrectly in ESOL for a third year of 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:

102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
		(.4267)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**

Meadow Park Elementary School (#0141)

28. [Ref. 14101] One ESE student 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	.5000	
254 ESE Support Level 4	(.5000)	.0000

29. [Ref. 14102] The ELL Student Plans for 12 students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	8.0000	
102 Basic 4-8	2.0400	
130 ESOL	(10.0400)	.0000

Management's Response - Management submitted printed copies of electronic ELL Student Plans.

Auditor's Resolution - State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. There were no ELL Student Plans in the cited students' files. Our Finding stands as presented. (See discussion under Management's Response and Electronic ELL Student Plans on page 11.)

30. [Ref. 14103] Three students were placed in ESOL based on English language proficiency assessments that were done two or three months prior to the students' initial enrollment in the District. Assessments should be conducted as soon as possible after a student's initial enrollment, pursuant to State Board of Education Rule 6A-6.0902(a)1., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	2.0000	
102 Basic 4-8	.8200	
130 ESOL	(2.8200)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Meadow Park Elementary School (#0141) (Continued)

31. [Ref. 14170/71/72/73/74] Five teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status; and (b) four of the teachers had earned none of the in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines (Ref. 14170/73/74 – 300 points and Ref. 14172 – 60 points). We made the following audit adjustments:

<u>Ref. 14170</u>		
101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
<u>Ref. 14171</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 14172</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 14173</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 14174</u>		
102 Basic 4-8	.1500	
130 ESOL	<u>(.1500)</u>	.0000

Management's Response – Management contends that teacher-related exceptions should not result in audit adjustments reclassifying FTE from ESOL to Basic because ESOL funding is determined by a student's eligibility, not a teacher's qualifications.

In specific regard to the above Finding, documentation submitted with Management's Response indicated that the teachers cited in Ref. 14171/72/73 and 74 were not Primary Language Arts teachers and that Primary Language Arts instruction was provided by other teachers. The submitted documentation indicated the District's agreement with Ref. 14170.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Auditor's Resolution – Our longstanding practice of making audit adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education, follows the equally longstanding position of the Department of Education that districts lose weighted funding for teacher-related exceptions.

We examined the documentation submitted with Management's Response and concluded that the cited teachers in Ref. 14171/72/73 and 74 taught Math, Science, and/or Social Studies, were not Primary Language Arts teachers, did not need to be approved by the School Board to teach out-of-field, and needed 60 in-service training points rather than 300. However, the teachers cited in Ref. 14172/73 and 74 had earned none of their required 60 points. Accordingly, we have resolved our Finding in the favor of the District only with regard to the teacher cited in Ref. 14171:

<u>Ref. 14171</u>		
102 Basic 4-8	(.5000)	
130 ESOL	<u>.5000</u>	<u>.0000</u>
		<u>.0000</u>

Port Charlotte High School (#0151)

32. [Ref. 15101] The timecards for eight Career Education OJT students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(1.0498)	(1.0498)
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33. [Ref. 15103] The ELL Student Plans for 15 students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	9.8848	
130 ESOL	(9.8848)	.0000

34. [Ref. 15105] The on-campus portion of the course schedules for four ESE students, who were reported for both on-campus instruction and Hospital and Homebound instruction, was incorrectly reported (see Finding No. 1). We noted the following:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Port Charlotte High School (#0151) (Continued)

- a. One student was reported incorrectly for 900 minutes of on-campus instruction (.3000 FTE), as follows: 600 minutes in program No. 103 (Basic 9-12) and 300 minutes in program No. 300 (Career Education 9-12). The student should have been reported for only 750 minutes (.2500 FTE), as follows: 502.5 minutes in program No. 103 and 247.50 minutes in No. 300.
- b. Two students were reported incorrectly for 1,260 minutes (.4200 FTE) of on-campus instruction in program No. 113 (Grades 9-12 with ESE Services). One student was not in attendance during the reporting survey and should not have been reported for any on-campus instruction and the remaining student should have been reported for only 550 minutes of such instruction (.1834 FTE).
- c. One student was reported for 1,440 minutes (.4800 FTE) of on-campus instruction in program No. 113 (Grades 9-12 with ESE Services) but should have been reported for only 1,200 minutes (.4000 FTE).

We made the following audit adjustment:

103 Basic 9-12	(.0325)	
113 Grades 9-12 with ESE Services	(.7367)	
300 Career Education 9-12	(.0175)	(.7867)

Management's Response – See Finding No. 1.

Auditor's Resolution – See Finding No. 1.

35. [Ref. 15170/72/73] Three teachers who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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>
Port Charlotte High School (#0151) (Continued)			
<u>Ref. 15170</u>			
103 Basic 9-12	.4500		
130 ESOL	(.4500)		.0000
<u>Ref. 15172</u>			
103 Basic 9-12	.1500		
130 ESOL	(.1500)		.0000
<u>Ref. 15173</u>			
103 Basic 9-12	.3668		
130 ESOL	(.3668)		.0000

Management's Response – Management contends that teacher-related exceptions should not result in audit adjustments reclassifying FTE from ESOL to Basic because ESOL funding is determined by a student's eligibility, not a teacher's qualifications.

Auditor's Resolution – Our longstanding practice of making audit adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education, follows the equally longstanding position of the Department of Education that districts lose weighted funding for teacher-related exceptions. Accordingly, our Finding stands as presented.

36. [Ref. 15171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in ESE but taught ESE Reading courses that also required the Reading Endorsement. We also noted the school newsletter used to notify parents of out-of-field teachers did not disclose that this teacher's out-of-field subject area was Reading. We made the following audit adjustment:

103 Basic 9-12	.0750		
254 ESE Support Level 4	(.0750)		.0000

Management's Response – Management submitted documentation indicating the District's position that the teacher was not out-of-field.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Port Charlotte High School (#0151) (Continued)

Auditor's Resolution – We verified the accuracy of our Finding using the Course Code Directory. The teacher taught ESE Reading courses but did not have the required Reading Endorsement and, thus, was out-of-field for Reading. Our Finding stands as presented.

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(1.8365)

Charlotte Technical Center (#0161)

37. [Ref. 16101] The Matrix of Services form for one Hospital and Homebound student reported in program No. 255 (ESE Support Level 5) was incomplete. The Domain services to be provided to the student were not indicated and the Special Consideration points for Hospital and Homebound were not included in the student's score. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.1200	
255 ESE Support Level 5	(.1200)	.0000

Management's Response – Management submitted documentation indicating that the student's Matrix form was deficient but contending that the student was appropriately served in program No. 255.

Auditor's Resolution – Since management indicated the District's agreement with the facts cited in our Finding, that Finding stands as presented.

38. [Ref. 16102] Five Career Education OJT students in the February 2009 survey had withdrawn from school prior to that survey and should not have been included with the survey's results. We also noted that the timecards for the October 2008 survey for three of the five students who were also in that survey were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	(.1417)	
300 Career Education 9-12	(2.7247)	(2.8664)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Charlotte Technical Center (#0161) (Continued)

Management's Response – Management submitted documentation indicating that the students' passed the GED exam in December 2008 but had remained enrolled in school pending the receipt of their scores (which did not arrive until after the February 2009 survey). Consequently, the students were counted in the February 2009 survey although they were shown in the Center's records as having withdrawn from the Center in December 2008.

Auditor's Resolution – Students who have graduated should not be included in a survey's results; consequently, the District should have amended the February 2009 survey to remove the cited students from those results. Our Finding stands as presented.

39. [Ref. 16103] The timecards for 26 Career Education OJT students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(6.5729)	(6.5729)
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40. [Ref. 16104] We noted the following exceptions involving two Career Education OJT students in the October 2008 and February 2009 surveys: (a) the timecards for one student were not signed by the student's supervisor, and (b) the timecards for one student did not list the specific dates and hours worked by the student during the reporting surveys. We made the following audit adjustment:

300 Career Education 9-12	(1.0081)	(1.0081)
---------------------------	----------	----------

Management's Response – Management submitted copies of the two students' timecards.

Auditor's Resolution – The timecards submitted with Management's Response were also provided to us during our examination's field work and taken into account by us at that time. Our Finding stands as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Charlotte Technical Center (#0161) (Continued)

41. [Ref. 16170/71] Two teachers were not properly certified and were not approved by the School Board to teach Career Education classes out-of-field. One teacher held certification in English (Ref. 16170) and one teacher held certification in Elementary Education (Ref. 16171) but both needed certification in Any Vocational Field and the endorsement for Teacher/Coordinator of Cooperative Education. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 16170</u>		
103 Basic 9-12	2.5486	
300 Career Education 9-12	<u>(2.5486)</u>	.0000
<u>Ref. 16171</u>		
103 Basic 9-12	6.5972	
300 Career Education 9-12	<u>(6.5972)</u>	.0000

Management's Response – Documentation submitted with Management's Response indicated District agreement with our Finding. However, management contends that teacher-related exceptions should not result in audit adjustments reclassifying FTE from ESOL to Basic because ESOL funding is determined by a student's eligibility, not a teacher's qualifications.

Auditor's Resolution – Our longstanding practice of making audit adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education, follows the equally longstanding position of the Department of Education that districts lose weighted funding for teacher-related exceptions. Accordingly, our Finding stands as presented.

.0000
(10.4474)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Vineland Elementary School (#0191)

42. [Ref. 19101] The on-campus portion of the course schedule for one ESE student, who was reported for both on-campus instruction and Hospital and Homebound instruction, was incorrectly reported (see Finding No. 1). The student was reported for 1,275 minutes (.4250 FTE) of on-campus instruction in program No. 111 (Grades K-3 with ESE Services) but should have been reported for only 300 minutes (.1000 FTE).

111 Grades K-3 with ESE Services	(.3250)	(.3250)
----------------------------------	---------	---------

Management's Response – See Finding No. 1.

Auditor's Resolution – See Finding No. 1.

43. [Ref. 19170/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status; and (b) one of the teachers (Ref. 19170) had earned none 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 adjustments:

<u>Ref. 19170</u>		
102 Basic 4-8	.7200	
130 ESOL	(.7200)	.0000
 <u>Ref. 19171</u>		
101 Basic K-3	2.7000	
130 ESOL	(2.7000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Vineland Elementary School (#0191) (Continued)

Management's Response – Documentation submitted with Management's Response indicated District agreement with our Finding. However, management contends that teacher-related exceptions should not result in audit adjustments reclassifying FTE from ESOL to Basic because ESOL funding is determined by a student's eligibility, not a teacher's qualifications.

Auditor's Resolution – Our longstanding practice of making audit adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education, follows the equally longstanding position of the Department of Education that districts lose weighted funding for teacher-related exceptions. Accordingly, our Finding stands as presented.

.0000
(.3250)

Murdock Middle School (#0211)

44. [Ref. 21171] One teacher taught Basic Subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since the ELL students concerned have been adjusted in Finding No. 47 (Ref. 21103), we made no audit adjustment here.

.0000

45. [Ref. 21101] The Matrix of Services form for one ESE student was incorrectly scored. The ratings total did not include three Special Consideration points for which the student was eligible. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Murdock Middle School (#0211) (Continued)

46. [Ref. 21102] The on-campus portion of the course schedules for two ESE students, who were reported for both on-campus instruction and Hospital and Homebound instruction, were incorrectly reported (see Finding No. 1). We noted the following:

- a. In the February 2009 survey, one student was reported for 1,410 minutes (.4700 FTE) of on-campus instruction in program No. 102 (Basic 4-8) but should have been reported only for 300 minutes (.1000 FTE).
- b. One student was reported in the October 2008 survey for 1,440 minutes (.4800 FTE) of on-campus instruction and in the February 2009 survey for 1,305 minutes (.4350 FTE) in program No. 112 (Grades 4-8 with ESE Services) but should have been reported for only 1,200 minutes (.4000 FTE) and 900 minutes (.3000 FTE), respectively.

We made the following audit adjustment:

102 Basic 4-8	(.3700)	
112 Grades 4-8 with ESE Services	(.2150)	(.5850)

Management's Response – See Finding No. 1.

Auditor's Resolution – See Finding No. 1.

47. [Ref. 21103] The ELL Student Plan for one student was missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.7506	
130 ESOL	(.7506)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Murdock Middle School (#0211) (Continued)

Management's Response - Management submitted a printed copy of an electronic ELL Student Plan.

Auditor's Resolution - State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. There was no ELL Student Plan in the cited student's file. Our Finding stands as presented. (See discussion under *Management's Response and Electronic ELL Student Plans* on page 11.)

48. [Ref. 21104] The file for one ELL student was missing the following records: an ELL Student Plan, parental notification of ESOL-placement, and evidence of English language assessment tests to support ESOL-placement. We made the following audit adjustment:

102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000

This Finding is listed in Management's Response as a contested Finding; however, the documentation submitted with Management's Response indicates that the District agrees with the Finding. Accordingly, the Finding stands as presented.

49. [Ref. 21170/72] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 21170</u>		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
 <u>Ref. 21172</u>		
102 Basic 4-8	.2498	
130 ESOL	(.2498)	.0000
		<u>(.5850)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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

Murdock Middle School (#0211) (Continued)

Management's Response – Management contends that teacher-related exceptions should not result in audit adjustments reclassifying FTE from ESOL to Basic because ESOL funding is determined by a student's eligibility, not a teacher's qualifications.

Auditor's Resolution – Our longstanding practice of making audit adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education, follows the equally longstanding position of the Department of Education that districts lose weighted funding for teacher-related exceptions. Accordingly, our Finding stands as presented.

Kingsway Elementary School (#0301)

50. [Ref. 30170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teacher's out-of-field status; and (b) the teacher had earned none of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.

We made the following audit adjustment:

101 Basic K-3	.6250	
130 ESOL	(.6250)	.0000

Management's Response – Management contends that teacher-related exceptions should not result in audit adjustments reclassifying FTE from ESOL to Basic because ESOL funding is determined by a student's eligibility, not a teacher's qualifications.

Auditor's Resolution – Our longstanding practice of making audit adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education, follows the equally longstanding position of the Department of Education that districts lose weighted funding for teacher-related exceptions. Accordingly, our Finding stands as presented.

.0000
(17.2695)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Charlotte 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) for students provided both on-campus instruction and Hospital and Homebound instruction, the *actual* amount of on-campus instruction provided during survey week is reported rather than the *scheduled* amount; (2) only students who attended school at least 1 day during an 11-day survey window are included with a survey’s results; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESE and ESOL; (4) *ELL Student Plans* are properly prepared, reviewed, and maintained in the students’ ESOL files; (5) students in OJT are reported in accordance with their timecards and those timecards are properly completed, signed, and retained in readily accessible files; (6) out-of-field teachers are timely approved by the School Board to teach out-of-field; (7) teachers of ELL students earn the appropriate number of in-service training points in ESOL strategies, pursuant to their in-service training timelines; and (8) parents are properly 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 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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Charlotte 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)Attendance (Continued)

FTE General Instructions 2008-2009

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 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)

Charlotte 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.

Charlotte 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 Charlotte County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Charlotte 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 Charlotte County.

For the fiscal year ended June 30, 2009, the District operated 21 schools, reported 16,991.81 unweighted FTE, and received approximately \$5.5 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.

Charlotte 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 2008-09 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.

Charlotte 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 in our sample:

Charlotte 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>
-- Incorrect Reporting of On-Campus Instruction	1
1. Charlotte High School	2 through 11
2. Peace River Elementary School	12
3. Charlotte Harbor School	13 and 14
4. Lemon Bay High School	15 through 22
5. Neil Armstrong Elementary School	23
6. Port Charlotte Middle School	24 through 27
7. Meadow Park Elementary School	28 through 31
8. Port Charlotte High School	32 through 36
9. Charlotte Technical Center	37 through 41
10. Vineland Elementary School	42 and 43
11. Murdock Middle School	44 through 49
12. Kingsway Elementary School	50



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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 CHARLOTTE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2009, that the Charlotte 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

In our opinion, the Charlotte 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 The noncompliance mentioned above, while indicative of certain control deficiencies¹, is not considered indicative of material weaknesses in the District's internal controls related to the 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.

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 17, 2010

SCHEDULE F

Charlotte 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 Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	236	100.00%	16,514	100.00%
Sample ²	-	-	396	2.40%
<u>Sample Students</u>				
With Exceptions ³	-	-	14	(3.54%)
Net Audit Adjustments	-	-	(5)	(1.26%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	3	0.02%
Net Audit Adjustments	-	-	0	0.00%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(5)	0.03%

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 16,514 students in the following ridership categories: 836 in IDEA (K-12), Weighted; 31 in IDEA (K-12), Unweighted; 183 in IDEA (PK), Weighted; 97 in Teenage Parents and Infants; 639 in Hazardous Walking; 14,593 in Two Miles or More; 1 in Center to Center (IDEA), Weighted; 40 in Center to Center (IDEA), Unweighted; and 94 in Center to Center (Vocational). The District also reported operating a total of 236 vehicles (234 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Charlotte 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. The Charlotte 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 51.

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

1. [Ref. 51] Two students were reported incorrectly for State transportation funding, as follows: one was not enrolled in school during the week of the June survey and one was not transported at least one time during the 11-day window of the July survey. We made the following audit adjustments:

July 2008 Survey**18 Days in Term**

IDEA (K-12), Weighted (*Sample Student*) (1)

June 2009 Survey**16 Days in Term**

Two Miles or More (*Sample Student*) (1) (2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

2. [Ref. 52] The IEP's for two students (one in IDEA (PK), Weighted and one in Center-to-Center (IDEA), Unweighted) were missing and could not be located. We made the following audit adjustments:

February 2009 Survey

20 Days in Term

Center to Center (IDEA), Unweighted (*Sample Student*) (1)

June 2009 Survey

9 Days in Term

IDEA (PK), Weighted (*Sample Student*) (1) (2)

3. [Ref. 53] Six students were reported incorrectly in Hazardous Walking. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

October 2008 Survey

90 Days in Term

Hazardous Walking (*Sample Students*) (3)

Two Miles or More (*Sample Students*) 3

February 2009 Survey

90 Days in Term

Hazardous Walking (*Sample Students*) (3)

Two Miles or More (*Sample Students*) 2 0

4. [Ref. 54] We noted the following exceptions involving four students:

- a. The IEP for one student in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the student was eligible for Two Miles or More.
- b. The IEP for one student in the July survey did not authorize transportation services during the summer. We noted that the student was eligible for the Two Miles or More ridership category.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Charlotte 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 EP for one Gifted student did not authorize Center-to-Center transportation for Gifted classes and the student was not otherwise eligible for State transportation funding.
- d. The IEP for one student in IDEA (K-12), Unweighted indicated the student met at least one of the five criteria for IDEA-weighted classification; consequently, the student should have been reported in IDEA (K-12), Weighted.

We made the following audit adjustments:

- a. **February 2009 Survey**
90 Days in Term
 IDEA (K-12), Weighted (*Sample Student*) (1)
 Two Miles or More (*Sample Student*) 1
 - b. **July 2008 Survey**
7 Days in Term
 IDEA (K-12), Weighted (*Sample Student*) (1)
 Two Miles or More (*Sample Student*) 1
 - c. **October 2008 Survey**
13 Days in Term
 Center to Center (IDEA), Unweighted (*Sample Student*) (1)
 - d. **February 2009 Survey**
90 Days in Term
 IDEA (K-12), Weighted (*Sample Student*) 1
 IDEA (K-12), Unweighted (*Sample Student*) (1) (1)
5. [Ref. 55] The number of days in term for two students in IDEA (K-12), Unweighted in the July 2008 survey was reported incorrectly. The students were reported for 25 days but should have been reported for 22 days. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Charlotte 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>July 2008 Survey</u>		
<u>25 Days in Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	(2)	
<u>22 Days in Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	<u>2</u>	0
6. [Ref. 56] <u>Three students were reported incorrectly in IDEA (K-12), Weighted. The students were PK and should have been reported in IDEA (PK), Weighted. We made the following audit adjustment:</u>		
<u>October 2008 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(3)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	<u>3</u>	<u>0</u>
Net Audit Adjustments		<u>(5)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>14</u>	--
Sample Students - Net Audit Adjustments	--	(5)
Non-Sample Students w/Exceptions	<u>3</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>0</u>
Net Audit Adjustments		<u>(5)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Charlotte 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) only students who attended school at least 1 day during the 11-day survey window are included with the survey’s results; (2) transported students are reported in the correct ridership categories for the correct number of days in term; and (3) IEPs are retained in readily accessible files and only eligible ESE students whose IEPs authorized transportation services are reported in IDEA-weighted or unweighted categories.

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.

Charlotte 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 Charlotte County

For the fiscal year ended June 30, 2009, the District received approximately \$3.7 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	17	212
October 2008	102	8,155
February 2009	102	7,939
June 2009	<u>15</u>	<u>208</u>
Total	<u>236</u>	<u>16,514</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

Charlotte 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

David E. Gayler, Ph.D.
Superintendent



School Board

Sue Sifrit, *Chairman*
Andrea Messina, *Vice Chairman*
Alleen Miller
Barbara Rendell
Lee Swift

March 17, 2010

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

Dear Mr. Martin:

We have reviewed the findings in your report on the examination of full-time equivalent (FTE) students and student transportation for Charlotte County Public Schools for the fiscal year ended June 30, 2009 and hereby submit our written response as required by law.

Based on our review of your findings we concur with the following findings numbered in the draft report as: 2, 3, 4, 5, 6, 7, 8, 12, 13, 15, 16, 17, 19, 24, 25, 27, 28, 30, 32, 33, 39, 44 and 45.

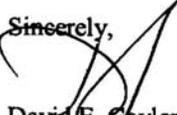
After your staff notified the district level administrator of certain findings, additional efforts were made to obtain the documentation needed to support our claiming of the FTE. We have prepared a volume of documentation that we believe that once your audit staff has reviewed, they will find that adjustments will need to be made to the following findings numbered: 9, 10, 11, 14, 18, 20, 21, 22, 23, 26, 29, 31, 34, 36, 37, 38, 40, 41, 42, 43, 46, 47 and 48.

Finally findings numbered 31, 35, 41, 43, 49 and 50 are the result of a misapplication of the laws and rules. We believe that the reclassification of FTE from ELL based on a) an out-of-field teacher not submitted to the board for approval, b) a parent not notified of such status, or c) teachers not earning in-service training points required in ESOL strategies. The removal from ESOL program membership is clearly in conflict with Section 1011.62(1)(g), Florida Statutes which states that “A school district shall be eligible to report full-time equivalent student membership in the ESOL program in the Florida Education Finance Program provided the following conditions are met: 1. The school district has a plan approved by the Department of Education. 2. The eligible student is identified and assessed as limited English proficient based on assessment criteria. ...”. Based on the Statute it is quite clear that ELL funding is predicated upon the student eligibility. In addition to the Statute, State Board of Education Rule 6A-

6.0902, Requirements for Identification, Assessment and Programmatic Assessment of Limited English Proficient Students, describes the assessment required to determine eligibility and in part states, "Any student identified by the home language survey who also meets one of the standards in subparagraphs (2)(a)1., 2. and 3. of this rule shall be determined to be limited English proficient and shall receive appropriate instructions and funding...". Based on both statute and rule we believe that it is incumbent upon the auditor to remove from program membership only those students whom we improperly classified as eligible for ELL program services, since a school district is entitled to receive appropriate funding for all ELL eligible students.

We appreciate the professional manner in which your staff conducted themselves and believe that their efforts will help us to continue to improve our FTE reporting process.

Sincerely,



David E. Gayler, Ph.D
Superintendent of Schools