REPORT NO. 2010-191
APRIL 2010

SARASOTA 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

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

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

	District No.
Dr. Carol Todd	*1*
Caroline Zucker, Vice Chair to 11-17-08; Chair from 11-18-08	*2*
Frank H. Kovach	*3*
Shirley Brown, Vice Chair from 11-18-08	*4*
Dr. Kathy Kleinlein, Chair to 11-17-08	*5*

Lori White, Superintendent

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

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

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

CELLA – Comprehensive English Language Learning Assessment

ELL – English Language Learner

EP – Educational Plan

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaking

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

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

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EXECUTIVE SUMMARY

Summary of Attestation Examination

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

> **We noted exceptions involving 93 of the 684 students in our ESOL sample; 21 of the 168 students in our ESE Support Levels 4 and 5 sample; and 25 of the 95 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 98 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 4.5815 but have a potential impact on the District's weighted FTE of a negative 38.0555. Noncompliance related to student transportation resulted in 7 findings and a net audit adjustment of a negative 20 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 Sarasota County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative $147,889 (negative 38.0555 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 audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Sarasota County

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

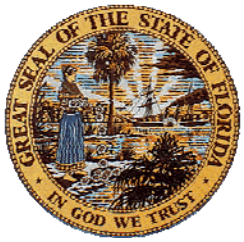
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 59 schools and one District cost center, reported 41,067.33 unweighted FTE, and received approximately $13 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 $6.7 million in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL
STATE OF FLORIDA

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

We have examined management's assertion, included in its representation letter dated August 31, 2009, that the Sarasota 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 material noncompliance involving students reported in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). We noted exceptions involving 93 of the 684 students in our sample for ESOL,[1] 21 of the 168 students in our sample for ESE Support Levels 4 and 5,[2] and 25 of the 95 students in our sample for Career Education 9-12 (OJT).[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 the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Sarasota 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 State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. 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.

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[1]*For ESOL, see SCHEDULE D, Finding Nos. 2, 3, 4, 5, 18, 19, 20, 25, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 43, 44, 45, 46, 47, 48, 50, 51, 52, 55, 56, 57, 70, 71, 72, 73, 74, 80, 81, 82, 83, 84, 87, 88, and 96.*

[2]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 38, 54, 60, 61, 62, 63, 66, 69, 76, 93, 94, 95, 97, and 98.*

[3]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 9, 10, 11, 12, 16, 17, 40, 41, 78, and 79.*

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,[4] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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

Respectfully submitted,

David W. Martin, CPA
April 23, 2010

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[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

Sarasota 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

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	53	100.00%	16,492	100.00%	27,777.6700	100.00%
Sample Size[4]	19	35.85%	209	1.27%	184.3678	0.66%
Students w/Exceptions	-	-	(1)	(0.48%)	-	-
Net Audit Adjustments[5]	-	-	-	-	70.5044	-
2. Basic with ESE Services						
Population[3]	56	100.00%	3,839	100.00%	9,787.4300	100.00%
Sample Size[4]	20	35.71%	179	4.66%	148.7267	1.52%
Students w/Exceptions	-	-	(12)	(6.70%)	-	-
Net Audit Adjustments[5]	-	-	-	-	6.1069	-
3. ESOL						
Population[3]	42	100.00%	1,574	100.00%	1,780.5500	100.00%
Sample Size[4]	17	40.48%	684	43.46%	567.1935	31.85%
Students w/Exceptions	-	-	(93)	(13.60%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(65.3464)	-
4. ESE Support Levels 4 and 5						
Population[3]	21	100.00%	472	100.00%	514.3200	100.00%
Sample Size[4]	11	52.38%	168	35.59%	141.5302	27.52%
Students w/Exceptions	-	-	(21)	(12.50%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(10.9836)	-
5. Career Education 9-12						
Population[3]	11	100.00%	122	100.00%	1,207.3600	100.00%
Sample Size[4]	5	45.45%	95	77.87%	16.9838	1.41%
Students w/Exceptions	-	-	(25)	(26.32%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(4.8628)	-
All Programs						
Population[3]	59	100.00%	22,499	100.00%	41,067.3300	100.00%
Sample Size[4]	20	33.90%	1,335	5.93%	1,058.8020	2.58%
Students w/Exceptions	-	-	(152)	(11.39%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(4.5815)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Sarasota 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

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	59	100.00%	768	100.00%
Sample Size[4]	20	33.90%	241	31.38%
Teachers w/Exceptions	-	-	(22)	(9.13%)

[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 Support Levels 4 and 5 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

Sarasota 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

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	25.3243	1.066	26.9957
102	Basic 4-8	16.1000	1.000	16.1000
103	Basic 9-12	29.0801	1.052	30.5923
111	Grades K-3 with ESE Services	9.2924	1.066	9.9057
112	Grades 4-8 with ESE Services	.5142	1.000	.5142
113	Grades 9-12 with ESE Services	(3.6997)	1.052	(3.8921)
130	ESOL	(65.3464)	1.119	(73.1226)
254	ESE Support Level 4	(10.4836)	3.570	(37.4265)
255	ESE Support Level 5	(.5000)	4.970	(2.4850)
300	Career Education 9-12	(4.8628)	1.077	(5.2372)
Total		(4.5815)		(38.0555)

[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

Sarasota 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

		Audit Adjustments[1]		
No. Program	**#0012**	**#0051**	**#0085**	**Balance Forward**
101 Basic K-3	.2691	.....	.....	.2691
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	2.6500	2.4978	5.1478
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(.8763)	(.0250)	(.9013)
130 ESOL	(.2691)	(2.5750)	(2.9978)	(5.8419)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(1.1327)	(1.0410)	(2.1737)
Total	.0000	(1.9340)	(1.5660)	(3.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0101	#0141	#0181	#0201	Balance Forward
101	.2691	2.6764	.....	.....	16.3650	19.3105
102	.0000	.7594	.7996	.....	3.5000	5.0590
103	5.1478	.....	.....	7.7795	.....	12.9273
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	(.9013)	.....	.....	(2.0233)	.....	(2.9246)
130	(5.8419)	(3.4358)	(.7996)	(5.6129)	(19.8650)	(35.5552)
254	.0000	.....	.....	(.1433)	.....	(.1433)
255	.0000	.....	.....	.....	.....	.0000
300	(2.1737)	.....	.....	(.2465)	.....	(2.4202)
Total	(3.5000)	.0000	.0000	(.2465)	.0000	(3.7465)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0261	#0271	#0291	#0293	Balance Forward
101	19.3105	(.0059)	.4743	.8854	.....	20.6643
102	5.0590	.....	(.5142)	2.7250	.....	7.2698
103	12.9273	.....	.....	.....	2.7900	15.7173
111	.0000	4.7774	.5000	.....	.....	5.2774
112	.0000	.....	.5142	.....	1.0000	1.5142
113	(2.9246)	.....	.....	.....	.2249	(2.6997)
130	(35.5552)	(5.2715)	(.4941)	(3.6104)	.....	(44.9312)
254	(.1433)	.....	(.4802)	.....	(3.5149)	(4.1384)
255	.0000	.....	.....	.....	(.5000)	(.5000)
300	(2.4202)	.....	.....	.....	.....	(2.4202)
Total	(3.7465)	(.5000)	.0000	.0000	.0000	(4.2465)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0391	#0461	#1231	#1251	Balance Forward
101	20.6643	.....	1.0000	.9836	.....	22.6479
102	7.2698	.....	1.0000	2.2562	.....	10.5260
103	15.7173	3.1378	.....	.....	10.2250	29.0801
111	5.2774	.....	.5000	.....	.....	5.7774
112	1.5142	.....	.....	.....	.....	1.5142
113	(2.6997)	.0000	.....	.....	(1.0000)	(3.6997)
130	(44.9312)	.....	(2.0000)	(3.2398)	(9.4250)	(59.5960)
254	(4.1384)	(1.1002)	(.5000)	.....	.2550	(5.4836)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	(2.4202)	(2.0376)	.....	.....	(.4050)	(4.8628)
Total	(4.2465)	.0000	.0000	.0000	(.3500)	(4.5965)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments[1] #1261	#1271	#1311	#1341	Total
101	22.6479	.....	1.6764	.....	1.0000	25.3243
102	10.5260	3.5426	.2750	1.0000	.7564	16.1000
103	29.0801	.....	.....	.....	.....	29.0801
111	5.7774	.....	.0150	.....	3.5000	9.2924
112	1.5142	(1.5000)	.....	.5000	.....	.5142
113	(3.6997)	.....	.....	.....	.....	(3.6997)
130	(59.5960)	(2.0426)	(1.9514)	.....	(1.7564)	(65.3464)
254	(5.4836)	.....	.....	(1.5000)	(3.5000)	(10.4836)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	(4.8628)	.....	.....	.....	.....	(4.8628)
Total	(4.5965)	.0000	.0150	.0000	.0000	(4.5815)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Sarasota 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 44.

Findings		Net Audit Adjustments (Unweighted FTE)
Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.		
Alta Vista Elementary School (#0012)		
1. [Ref. 1270] One teacher in the October 2008 survey was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field until October 21, 2008, after the October survey. We made the following audit adjustment:		
101 Basic K-3	.2691	
130 ESOL	(.2691)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Sarasota High School (#0051)		
2. [Ref. 5101] The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placements for a fifth or sixth year. Assessments were conducted in April 2008; however, the students were due for reevaluation in October 2008 and January 2009, respectively. We made the following audit adjustment:		
103 Basic 9-12	.8750	
130 ESOL	(.8750)	.0000
3. [Ref. 5102] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer, and an ELL Committee was not convened to consider the student's continued ESOL placement. We made the following audit adjustment:		
103 Basic 9-12	.7250	
130 ESOL	(.7250)	.0000
4. [Ref. 5103] The file for one student did not contain evidence that the *ELL Student Plan* for the 2008-09 school year existed in written format prior to the reporting surveys. The *Plan* (which had a plan date of September 12, 2008) was not actually printed for placement in the student's file until September 1, 2009. 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. We also noted that the test results recorded on the *Plan* were not in agreement with the results noted on the actual tests. We made the following audit adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Sarasota High School (#0051) (Continued)		
5. [Ref. 5104] The *ELL Student Plan* for one student did not support the reporting of one Language Arts course in program No. 130 (ESOL). We made the following audit adjustment:		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
6. [Ref. 5105] One ESE OJT student in the October 2008 and February 2009 surveys was reported for more work hours (50 hours or 1.0000 FTE) than were supported by the student's timecards (34.93 hours or .6987 FTE). We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.3013)	(.3013)
7. [Ref. 5106] One ESE student was not in attendance during the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
8. [Ref. 5107] The EP for one part-time Gifted student had expired prior to the reporting survey. We made the following audit adjustment:		
103 Basic 9-12	.0750	
113 Grades 9-12 with ESE Services	(.0750)	.0000
9. [Ref. 5108] One student in our Career Education sample had withdrawn from school prior to the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Sarasota High School (#0051) (Continued)		
10. [Ref. 5109] The timecard for one Career Education OJT student supported less work hours than were reported in program No. 103 (Basic 9-12) (20 versus 25 hours). We also noted that the student's OJT time should have been reported in program No. 300 (Career Education 9-12). We made the following audit adjustment:		
103 Basic 9-12	(.2000)	
300 Career Education 9-12	.1000	(.1000)
11. [Ref. 5110] For three Career Education OJT students, we noted that the timecard for one student was missing and could not be located and the timecards for two other students supported fewer work hours than were reported for those students (18.37 hours verses 30 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.2827)	(.2827)
12. [Ref. 5111] Two Career Education OJT students each had two different timecards for the October 2008 survey and were signed by the students' employers before the end of the respective work periods covered by the timecards; consequently, the students' reported OJT time was not adequately supported. We made the following audit adjustment:		
300 Career Education 9-12	(.2500)	(.2500)
13. [Ref. 5170] One teacher taught Math to classes that included ELL students but had not earned the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Sarasota High School (#0051) (Continued)		
14. [Ref. 5171] One Vocational teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held academic certification in Business Education but taught courses which required certification in work experience-based Health Occupation and Industrial Education. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.7000	
300 Career Education 9-12	(.7000)	.0000
		(1.9340)
Booker High School (#0085)		
15. [Ref. 8573] One non-certified teacher was hired as a long-term substitute and taught courses during the school terms covered by the February 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.		
		.0000
16. [Ref. 8501] The timecards for three Career Education OJT students either were missing and could not be located (two students and 10.05 hours) or showed fewer work hours than were reported (one student and 10 hours versus 14.08 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.2827)	(.2827)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Booker High School (#0085) (Continued)		
17. [Ref. 8502] The timecards for five Career Education OJT students were signed by the students' employers before the end of the respective work periods covered by the timecards; consequently, the students' reported OJT time was not adequately supported. We made the following audit adjustment:		
300 Career Education 9-12	(.7583)	(.7583)
18. [Ref. 8503] One ELL student was placed in ESOL based on English language proficiency assessments that were done *prior to* the student's initial enrollment in the District. Assessments should be conducted as soon as possible *after* a student's enrollment. We made the following audit adjustment:		
103 Basic 9-12	.2852	
130 ESOL	(.2852)	.0000
19. [Ref. 8504] One ELL student in the February 2009 survey was not in attendance during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.1259)	
130 ESOL	(.3741)	(.5000)
20. [Ref. 8505] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. The assessment was conducted in August 2008 but should have been conducted just prior to the student's ESOL placement anniversary in January 2009. We made the following audit adjustment:		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Booker High School (#0085) (Continued)		
21. [Ref. 8506] One ESE student in OJT was reported for more work hours than were supported by the student's timecard for the February 2009 survey (600 minutes versus 675 minutes). We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.0250)	(.0250)
22. [Ref. 8570] One teacher 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 the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.2151	
130 ESOL	(.2151)	.0000
23. [Ref. 8571] One teacher was not properly certified to teach Reading and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.3300	
130 ESOL	(.3300)	.0000
24. [Ref. 8572] The parents of students taught by one teacher out-of-field in Reading were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	1.2934	
130 ESOL	(1.2934)	.0000
		(1.5660)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Brentwood Elementary School (#0101)		
25. [Ref. 10101] The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placement for a fourth year. Assessments were conducted in April 2008 but should have been conducted just prior to the student's ESOL placement anniversary in December 2008 and January 2009, respectively. We also noted that one of the students was placed in ESOL pursuant to the recommendation of an ELL Committee but that Committee did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	(1.5000)	.0000
26. [Ref. 10170] One teacher taught Basic subjects to classes that included ELL students but had earned only 18 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	.2594	
130 ESOL	(.2594)	.0000
27. [Ref. 10171/72] Two teachers taught Primary Language Arts to classes that included ELL students but had not earned the in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. The teachers had earned only 60 and 120 points, respectively, of 180 required points. We made the following audit adjustments:		
Ref. 10171		
101 Basic K-3	.5764	
130 ESOL	(.5764)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Brentwood Elementary School (#0101) (Continued)		
Ref. 10172		
101 Basic K-3	1.1000	
130 ESOL	(1.1000)	.0000
		.0000
McIntosh Middle School (#0141)		
28. [Ref. 14101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the student's *ELL Student Plan* did not support the reporting of the student's Language Arts course in program No. 130 (ESOL). We made the following audit adjustment:		
102 Basic 4-8	.1094	
130 ESOL	(.1094)	.0000
29. [Ref. 14102] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a fourth year. The assessment was conducted in April 2008 but should have been conducted just prior to the student's ESOL placement anniversary in November 2008. We also noted the student's ELL Committee did not appear to have considered at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued placement in ESOL. We made the following audit adjustment:		
102 Basic 4-8	.4192	
130 ESOL	(.4192)	.0000
30. [Ref. 14103] The *ELL Student Plans* for three students did not support the reporting of one of their courses in program No. 130 (ESOL). We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
McIntosh Middle School (#0141) (Continued)		
102 Basic 4-8	.2710	
130 ESOL	(.2710)	.0000
		.0000
Riverview High School (#0181)		
31. [Ref. 18101] The files for two ELL students in the October 2008 survey were missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.6018	
130 ESOL	(.6018)	.0000
32. [Ref. 18102] The files for two students in the October 2008 and February 2009 surveys did not contain an *ELL Student Plan* for the 2008-09 school year. We also noted that the English language proficiency of one of the students was not assessed prior to the student's continued placement in ESOL for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	1.4201	
130 ESOL	(1.4201)	.0000
33. [Ref. 18103] The *ELL Student Plan* for one student did not support the reporting of a Mathematics course in program No. 130 (ESOL). We made the following audit adjustment:		
103 Basic 9-12	.0767	
130 ESOL	(.0767)	.0000
34. [Ref. 18104] Four ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Riverview High School (#0181) (Continued)		
103 Basic 9-12	1.8161	
130 ESOL	(1.8161)	.0000

35. [Ref. 18105] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a fourth year. The assessment was conducted in April 2008 but should have been conducted just prior to the student's ESOL placement anniversary in November 2008. We made the following audit adjustment:

103 Basic 9-12	.2984	
130 ESOL	(.2984)	.0000

36. [Ref. 18106] One student was incorrectly reported in ESOL. The student was FES and a Competent English Reader and Writer, and an ELL Committee was not convened to consider the student's continued ESOL placement. We made the following audit adjustment:

103 Basic 9-12	.6186	
130 ESOL	(.6186)	.0000

37. [Ref. 18107] The parents of one FES student who had returned to the District after an absence of over one year were not notified that their child had been re-entered into ESOL. We also noted that the returning student's language proficiency was not reassessed in accordance with the *District ELL Plan*, and an ELL Committee was not convened to consider the student's ESOL placement. We made the following audit adjustment:

103 Basic 9-12	.7812	
130 ESOL	(.7812)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Riverview High School (#0181) (Continued)		
38. [Ref. 18108] The IEPs and *Matrix of Services* forms for two ESE students in program No. 254 (ESE Support Level 4) did not reflect the ESE services provided by another District school in which they were enrolled, Oak Park School. We also noted that one of the students was not reported in accordance with the student's *Matrix of Services* form that supported program No. 113 (Grades 9-12 with ESE Services) and not program No. 254. (Both students were in our sample for Riverview High School and were nonsample students for Oak Park School where they are cited in finding No. 64 [Ref. 29305].) We made the following audit adjustment:		
103 Basic 9-12	.1433	
254 ESE Support Level 4	(.1433)	.0000
39. [Ref. 18109] We noted the following exceptions involving the IEPs for three ESE students: (a) the IEP for one student was not signed by at least one of the student's General Education and at least one of the student's ESE teachers to indicate their participation in the IEP's development, and (b) the IEPs for two students were not signed by at least one of the students' General Education teachers (the participation of one student's General Education teachers was documented via planning notes that were dated several weeks after the IEP meeting was held). We made the following audit adjustment:		
103 Basic 9-12	1.7984	
113 Grades 9-12 with ESE Services	(1.7984)	.0000
40. [Ref. 18110] Four Career Education OJT students were reported for more work hours (a total of 41.86 hours) than were supported by their timecards (a total of 31.28 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.2116)	(.2116)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Riverview High School (#0181) (Continued)		
41. [Ref. 18111] The timecard for one Career Education OJT student was signed by the student and the student's employer before the end of the work period covered by the timecard; consequently, the students' reported OJT time was not adequately supported. We made the following audit adjustment:		
300 Career Education 9-12	(.0349)	(.0349)
42. [Ref. 18112] The file for one ESE student reported at both Riverview High School and Sarasota County Technical Institute did not contain evidence that at least one of the student's General Education teachers had participated in the development of the student's IEP or evidence that the student's parents had been invited to the IEP meeting. (The student was not part of our student sample for Riverview High School but was in our student sample for Sarasota County Technical Institute where he is cited in finding No. 67 [Ref. 39102].) We made the following audit adjustment:		
103 Basic 9-12	.2249	
113 Grades 9-12 with ESE Services	(.2249)	.0000
		(.2465)
Tuttle Elementary School (#0201)		
43. [Ref. 20101] Seven students were placed in ESOL based on English language proficiency assessments that were done prior to the students' initial enrollment in the District. Assessments should be conducted as soon as possible after a student's enrollment. We made the following audit adjustment:		
101 Basic K-3	6.5000	
130 ESOL	(6.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Tuttle Elementary School (#0201) (Continued)		
44. [Ref. 20102] The file for one ELL student did not contain evidence that the student's parents had been notified in writing of the student's ESOL placement. We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
45. [Ref. 20103] One student was reported incorrectly in program No. 130 (ESOL). The student had been dismissed from ESOL on October 10, 2008, and should have been reported in program No. 101 (Basic K-3). We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
46. [Ref. 20104] We noted the following exceptions involving two ELL students:		
a. The file for one student did not contain evidence that the *ELL Student Plan* for the 2008-09 school year existed in written format prior to the reporting surveys. The *Plan* was dated September 15, 2008, but was not printed until May 8, 2009.		
b. The file for one student did not contain an *ELL Student Plan* for the 2008-09 school year.		
We made the following audit adjustment:		
101 Basic K-3	.8650	
102 Basic 4-8	1.0000	
130 ESOL	(1.8650)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Tuttle Elementary School (#0201) (Continued)		
47. [Ref. 20105] One student's ESOL placement was continued pursuant to the recommendation of an ELL Committee; however, the student was FES and the Committee did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
48. [Ref. 20106] The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placement. Their assessments were conducted in April 2008 but should have been conducted just prior to the students' ESOL placement anniversaries in October 2008 and January 2009, respectively. We made the following audit adjustment:		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
49. [Ref. 20170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 240 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	8.0000	
130 ESOL	(8.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Gocio Elementary School (#0261)		
50. [Ref. 26101] One ELL student was not in attendance during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
101 Basic K-3	(.0059)	
130 ESOL	(.4941)	(.5000)
51. [Ref. 26103] The course schedules for ten ESE students were incorrectly reported in both program No. 130 (ESOL) and program No. 111 (Grades K-3 with ESE Services). (The students were in our ESOL sample.) An ESE student's schedule should be reported entirely in ESE. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	4.7774	
130 ESOL	(4.7774)	.0000
		(.5000)
Gulf Gate Elementary School (#0271)		
52. [Ref. 27101] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a fourth year. The assessment was conducted in April 2008 but should have been conducted just prior to the student's ESOL placement anniversary in November 2008. We made the following audit adjustment:		
101 Basic K-3	.4941	
130 ESOL	(.4941)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Gulf Gate Elementary School (#0271) (Continued)		
53. [Ref. 27102] The course schedule for one ESE student incorrectly included a portion of the student's instructional time in program No. 102 (Basic 4-8). The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:		
102 Basic 4-8	(.5142)	
112 Grades 4-8 with ESE Services	.5142	.0000
54. [Ref. 27103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We also noted that the student's reported course schedule incorrectly listed a portion of the student's instructional time in program No. 101 (Basic K-3). The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:		
101 Basic K-3	(.0198)	
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.4802)	.0000
		.0000
Wilkinson Elementary School (#0291)		
55. [Ref. 29101] The reported course schedules for ten ELL students incorrectly listed only 225 instructional minutes for the students' Reading course. The course had 450 minutes according to the supporting bell schedule. We made the following audit adjustment:		
101 Basic K-3	(1.2000)	
102 Basic 4-8	(.1500)	
130 ESOL	1.3500	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Wilkinson Elementary School (#0291) (Continued)		
56. [Ref. 29102] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement in ESOL for a fourth year. The assessment was conducted in May 2008 but should have been conducted just prior to the student's ESOL placement anniversary in November 2008. We made the following audit adjustment:		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
57. [Ref. 29103] One student's ESOL placement was continued pursuant to the recommendation of an ELL Committee; however, the student was FES and the Committee did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
58. [Ref. 29170/72] The parents of ELL students taught by two teachers out-of-field in ESOL were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 29170		
101 Basic K-3	1.4000	
130 ESOL	(1.4000)	.0000
Ref. 29172		
102 Basic 4-8	1.3750	
130 ESOL	(1.3750)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Wilkinson Elementary School (#0291) (Continued)		
59. [Ref. 29171] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 240 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	.6854	
130 ESOL	(.6854)	.0000
		.0000
Oak Park School (#0293)		
60. [Ref. 29301] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	(1.5000)	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
61. [Ref. 29302] The files for two ESE students did not contain evidence that the students' teachers had participated in the development of their IEPs. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Oak Park School (#0293) (Continued)		
62. [Ref. 29303] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We also noted that the student's IEP had not been revised to reflect the ESE services provided to the student at this School. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
63. [Ref. 29304] We noted the following exceptions for one ESE student: (a) the student's *Matrix of Services* form indicated Level 5 for Domain B but did not specify any individual services in that Domain, and (b) the student's IEP had not been revised to reflect the ESE services provided to the student at this School. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
64. [Ref. 29305] The IEPs and *Matrix of Services* forms for two non-sample ESE students were not revised to reflect the ESE services provided at Oak Park School. We also noted that one of the students was not reported in accordance with the student's *Matrix* form. (These students also attended, and were included in our sample for, Riverview High School where they are cited in finding No. 38 [Ref. 18108].) We made the following audit adjustment:		
103 Basic 9-12	1.1151	
254 ESE Support Level 4	(1.1151)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Oak Park School (#0293) (Continued)		
65. [Ref. 29306] The *Matrix of Services* forms for two non-sample ESE students were not revised to reflect changes in their ESE services. We also noted that the students' IEPs were not signed by at least one of their General Education teachers to evidence the participation of those teachers in the development of the students' IEPs. (The students also attended, and were included in our sample for, Sarasota County Technical Institute where they are cited in finding No. 66 [Ref. 39101].) We made the following audit adjustment:		
103 Basic 9-12	.6749	
113 Grades 9-12 with ESE Services	.2249	
254 ESE Support Level 4	(.8998)	.0000
		.0000
Sarasota County Technical Institute (#0391)		
66. [Ref. 39101] The *Matrix of Services* forms for two non-sample ESE students were not revised to reflect changes in their ESE services. We also noted that the students' IEPs were not signed by at least one of their General Education teachers to evidence the participation of those teachers in the development of the students' IEPs. (The students also attended, but were not included in our sample for, Oak Park School where they are cited in finding No. 65 [Ref. 29306].) We made the following audit adjustment:		
103 Basic 9-12	.8251	
113 Grades 9-12 with ESE Services	.2751	
254 ESE Support Level 4	(1.1002)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Sarasota County Technical Institute (#0391) (Continued)		
67. [Ref. 39102] The file for one ESE student reported at both Riverview High School and Sarasota County Technical Institute did not contain evidence that at least one of the student's General Education teachers had participated in the development of the student's IEP or evidence that the student's parents had been invited to the IEP meeting. (The student was in our student sample for Sarasota County Technical Institute but was not included in our student sample for Riverview High School where he is cited in finding No. 42 [Ref. 18112].) We made the following audit adjustment:		
103 Basic 9-12	.2751	
113 Grades 9-12 with ESE Services	(.2751)	.0000
68. [Ref. 39170/71] Two Vocational teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 39170) held certification in Cosmetology but taught courses which required certification in work experience-based Industrial Education. The other teacher (Ref. 39171) held academic certification in Business Education but taught courses which required certification in work experience-based Business 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:		
Ref. 39170		
103 Basic 9-12	1.6251	
300 Career Education 9-12	(1.6251)	.0000
Ref. 39171		
103 Basic 9-12	.4125	
300 Career Education 9-12	(.4125)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Glenallen Elementary School (#0461)		
69. [Ref. 46101] 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
70. [Ref. 46102] One student, who was FES and a Competent Reader and Writer, was placed in ESOL for a fourth year based on the recommendation of an ELL Committee; however, the Committee did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
71. [Ref. 46103] For one FES student, the ELL Committee recommended the student's placement in ESOL but was not composed of at least three District professionals and did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Toledo Blade Elementary School (#1231)		
72. [Ref. 123101] The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placement for a fourth year. The assessments were conducted in April 2008 but should have been conducted just prior to the students' ESOL placement anniversaries in November 2008 and January 2009, respectively. We made the following audit adjustment:		
102 Basic 4-8	.9918	
130 ESOL	(.9918)	.0000
73. [Ref. 123102] One student was reported incorrectly in ESOL. The student was FES and had been recommended for dismissal from ESOL in 2006. We made the following audit adjustment:		
102 Basic 4-8	.9894	
130 ESOL	(.9894)	.0000
74. [Ref. 123103] The file for one student did not contain an *ELL Student Plan* for the 2008-09 school year. We made the following audit adjustment:		
101 Basic K-3	.9836	
130 ESOL	(.9836)	.0000
75. [Ref. 123170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	.2750	
130 ESOL	(.2750)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
North Port High School (#1251)		
76. [Ref. 125101] The course schedules for one ESE student incorrectly included a portion of the student's instructional time in program No. 103 (Basic 9-12) and program No. 300 (Career Education 9-12). The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:		
103 Basic 9-12	(.2000)	
254 ESE Support Level 4	.2550	
300 Career Education 9-12	(.0550)	.0000
77. [Ref. 125102] The IEP covering the 2008-09 school year for one ESE student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
78. [Ref. 125103] The timecards for three Career Education OJT students were either missing and could not be located (one student) or showed no hours worked during the reporting survey (two students). We made the following audit adjustment:		
300 Career Education 9-12	(.1500)	(.1500)
79. [Ref. 125104] The files for two Career Education OJT students in the February 2009 survey did not contain timecards or other evidence that the students were employed and had only undated documentation related to the students' job search activities. We made the following audit adjustment:		
300 Career Education 9-12	(.2000)	(.2000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
North Port High School (#1251) (Continued)		
80. [Ref. 125105] The *ELL Student Plan* covering the 2008-09 school year for one student was missing and could not be located. We also noted that the student's English language proficiency was not assessed prior to the student's continued placement in ESOL for a sixth year. We made the following audit adjustment:		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
81. [Ref. 125106] One FES student, who was also a Competent English Reader and Writer, was re-entered into ESOL based on the recommendation of an ELL Committee; however, the Committee did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We also noted that the student was beyond the maximum six-year period allowed for State funding of ESOL at the time of the February 2009 survey. We made the following audit adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
82. [Ref. 125107] The parents of one FES student who had returned to the District after an absence of more than six months were not notified that the student had been re-entered into ESOL. We also noted that the student's English language proficiency was not reassessed in accordance with the *District ELL Plan* and an ELL Committee was not convened to consider the student's ESOL placement. We made the following audit adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
North Port High School (#1251) (Continued)			
83. [Ref. 125108] The *ELL Student Plans* for ten students were not printed and placed in the students' files until June 2009; consequently, they existed in electronic format only at the time of the October 2008 and February 2009 surveys. 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. We made the following audit adjustment:			
	103 Basic 9-12	5.7000	
	130 ESOL	(5.7000)	.0000
84. [Ref. 125109] We noted the following exceptions involving four ELL students:			
a. The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a sixth year. The assessment was conducted in April 2008 but should have conducted just prior to the student's ESOL placement anniversary in January 2009.			
b. The ELL Committee for one student did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code.			
c. The *ELL Student Plans* for two students were not printed and placed in the students' files until June 2009; consequently, they existed in electronic format only at the time of the October 2008 and February 2009 surveys. 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.			
We made the following audit adjustment:			

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
North Port High School (#1251) (Continued)		
103 Basic 9-12	1.9250	
130 ESOL	(1.9250)	.0000

85. [Ref. 125170] One teacher taught Social Science to 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. We made the following audit adjustment:

103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000

86. [Ref. 125171] One teacher 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 the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
		(.3500)

Heron Creek Middle School (#1261)

87. [Ref. 126102] The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placements for a fourth or fifth year. The assessments were conducted in April 2008 but should have been conducted just prior to the students' ESOL placement anniversaries in November 2008. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Heron Creek Middle School (#1261) (Continued)		
88. [Ref. 126103] The ELL Committee for one FES student, who was also a Competent English Reader and Writer, did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued placement in ESOL. We made the following audit adjustment:		
102 Basic 4-8	.9168	
130 ESOL	(.9168)	.0000
89. [Ref. 126104] We noted the following exceptions involving two Gifted students: (a) the file for one student did not contain evidence that the student's General Education teacher had participated in the development of the student's EP, and (b) the EP for one student had expired October 10, 2007, and a new EP was not prepared until January 16, 2009. We made the following audit adjustment:		
102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(1.5000)	.0000
90. [Ref. 126170] One teacher 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 only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	.1258	
130 ESOL	(.1258)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Cranberry Elementary School (#1271)		
91. [Ref. 127101] The FTE for one part-time PK Speech student in the February 2009 survey was incorrectly computed based on 60 instructional minutes and a 720-hour school year. The student's FTE should have been computed based on 120 instructional minutes and a 900-hour school year. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.0150	.0150
92. [Ref. 127170/71/72] The parents of the ELL students taught by three out-of-field ESOL teachers during the school term covered by the October 2008 survey were not notified of the teachers' out-of-field status until after that survey (i.e., November 24, 2008, for the teacher cited in Ref. 127170; November 19, 2008, for the teacher cited in Ref. 127171; and December 8, 2008, for the teacher cited in Ref. 127172). We made the following audit adjustments:		
Ref. 127170		
102 Basic 4-8	.2750	
130 ESOL	(.2750)	.0000
Ref. 127171		
101 Basic K-3	.5764	
130 ESOL	(.5764)	.0000
Ref. 127172		
101 Basic K-3	1.1000	
130 ESOL	(1.1000)	.0000
		.0150
Oak Park South (#1311)		
93. [Ref. 131101] The IEP for one ESE student in the October 2008 and February 2009 surveys did not cover the February 2009 survey. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Oak Park South (#1311) (Continued)		
102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000
94. [Ref. 131102] 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	.5000	
254 ESE Support Level 4	(.5000)	.0000
95. [Ref. 131103] The file for one ESE student contained only an unsigned IEP covering the October 2008 reporting survey and a signed copy could not be located. We made the following audit adjustment:		
102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000
Lamarque Elementary School (#1341)		
96. [Ref. 134101] The parents of two ELL student who had returned to the District from another Florida school district after an absence of over one year were not notified that their child had been re-entered into ESOL. We also noted that the returning student's language proficiency was not reassessed in accordance with the District's *ELL Plan* and the language assessments from the other school district were not recorded as part of the testing information on the students' *ELL Student Plan*. We made the following audit adjustment:		
101 Basic K-3	1.0000	
102 Basic 4-8	.7564	
130 ESOL	(1.7564)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
Lamarque Elementary School (#1341) (Continued)		
97. [Ref. 134102] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
98. [Ref. 134103] The *Matrix of Services* forms for three ESE students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000
		.0000
		(4.5815)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in attendance during an 11-day survey window are included with a survey's results; (2) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) students in ESOL are not prematurely assessed for continued ESOL-placement; (4) *ELL Student Plans* are printed and maintained in students' files; (5) students in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (6) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; (7) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (8) ESOL teachers earn their required in-service training points in accordance with their in-service training timelines.

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

Regulatory Citations

Reporting

Section 1011.60, F.S. ..... Minimum Requirements of the Florida Education Finance Program
Section 1011.61, F.S. ..... Definitions
Section 1011.62, F.S. ..... Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. ..... FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. ..... Maintaining Auditable FTE Records
FTE General Instructions 2008-2009

Attendance

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), F.A.C. .....Pupil Attendance Records

Exceptional Education

Section 1003.57, F.S. .....Exceptional Students Instruction

Section 1011.62, F.S. .....Funds for Operation of Schools

Section 1011.62(1)(e), F.S. .....Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. .....Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

Rule 6A-6.03029, F.A.C. .....Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C. .....Course Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. .....General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, F.A.C. .....Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. .....Definitions, ESE Policies and Procedures, and ESE Administrators

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .....Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sarasota 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.

Sarasota 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 Sarasota County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota 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 Sarasota County. For the fiscal year ended June 30, 2009, the District operated 59 schools and one District cost center, reported 41,067.33 unweighted FTE, and received approximately $13 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.

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Sarasota 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

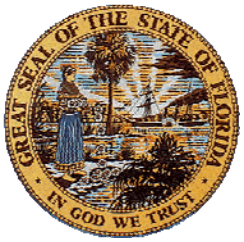
NOTE B - SAMPLING

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:

Sarasota 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)

School Name/Description	Finding Number(s)
1. Alta Vista Elementary School	1
2. Sarasota High School	2 through 14
3. Booker High School	15 through 24
4. Brentwood Elementary School	25 through 27
5. Fruitville Elementary School	NA
6. McIntosh Middle School	28 through 30
7. Riverview High School	31 through 42
8. Tuttle Elementary School	43 through 49
9. Gocio Elementary School	50 and 51
10. Gulf Gate Elementary School	52 through 54
11. Wilkinson Elementary School	55 through 59
12. Oak Park School	60 through 65
13. Sarasota County Technical Institute	66 through 68
14. Glenallen Elementary School	69 through 71
15. Toledo Blade Elementary School	72 through 75
16. North Port High School	76 through 86
17. Heron Creek Middle School	87 through 90
18. Cranberry Elementary School	91 and 92
19. Oak Park South	93 through 95
20. Lamarque Elementary School	96 through 98



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL
STATE OF FLORIDA

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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
SARASOTA COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 31, 2009, that the Sarasota 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 Sarasota 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 deficiencies,[1] is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

Pursuant to Section 11.45(4)(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
April 23, 2010

SCHEDULE F

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

Description	Number of Vehicles	% of Pop.	No. of Students Transported	% of Pop. (Sample)
Population[1]	615	100.00%	33,975	100.00%
Sample[2]	-	-	486	1.43%
Sample Students				
With Exceptions[3]	-	-	15	(3.09%)
Net Audit Adjustments	-	-	(11)	(2.26%)
Non-Sample Students				
With Exceptions[3]	-	-	21	0.06%
Net Audit Adjustments	-	-	(9)	0.03%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(20)	0.06%

[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 33,975 students in the following ridership categories: 1,069 in IDEA (K-12), Weighted; 2 in IDEA (K-12), Unweighted; 37 in IDEA (PK), Weighted; 405 in IDEA (PK), Unweighted; 292 in Teenage Parents and Infants; 71 in Hazardous Walking; 31,747 in Two Miles or More; 18 in Center to Center (IDEA), Unweighted; and 334 in Center to Center (Vocational). The District also reported operating a total of 615 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term or term type, if any, are not included. (See Finding No. 3b.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Sarasota 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 Sarasota 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 60.

Findings			Students Transported Net Audit Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2008 Surveys and the February and June 2009 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.			
1. [Ref. 51] The reported number of buses in operation was overstated by five buses in the October 2008 survey (two regular buses and three intersession buses) and by one bus in the June 2009 survey. We made the following audit adjustments:			
October 2008 Survey			
Number of Buses in Operation	(2)		
Number of Intersession Buses in Operation	(3)		
June 2009 Survey			
Number of Buses in Operation	(1)	(6)	--

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
2. [Ref. 52] We noted that 12 PK students were reported in ridership categories for KG-12 students. We determined that all of the students were eligible for PK categories: 11 for IDEA (PK), Unweighted and 1 for IDEA (PK), Weighted. We made the following audit adjustments:		
July 2008 Survey		
12 Days-in-Term		
IDEA (PK), Unweighted *(Non-Sample Student)*	1	
Two Miles or More *(Non-Sample Student)*	(1)	
October 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)	
IDEA (PK), Weighted *(Non-Sample Student)*	1	
IDEA (PK), Unweighted *(Non-Sample Students)*	4	
Two Miles or More *(Non-Sample Students)*	(4)	
February 2009 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Non-Sample Students)*	3	
Two Miles or More *(Non-Sample Students)*	(3)	
June 2009 Survey		
12 Days-in-Term		
IDEA (PK), Unweighted *(Non-Sample Students)*	3	
Two Miles or More *(Non-Sample Students)*	(3)	0

3. [Ref. 53] We noted the following exceptions involving 15 students:

a. The bus driver's report for one bus (bus No. 0609) with 9 transported students reported in the July 2008 survey was missing and could not be located.

b. The number of days in term for 2 students in the October 2008 survey was incorrectly reported. The students were reported for a 60-day term but were transported for the full 90-day term. (The affected students are not counted as students with exceptions on SCHEDULE F; see footnote 3.)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
We made the following audit adjustments:		
July 2008 Survey		
12 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(9)	
October 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	2	
60 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(2)	(9)

4. [Ref. 54] We noted the following exceptions involving three students reported in IDEA (K-12), Weighted:

a. The IEPs for two students (one in the July 2008 survey and one in the February 2009 survey) did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted that the students were eligible for Two Miles or More.

b. One student in the June 2009 survey was not in membership until after that survey and was not eligible for State transportation funding.

We made the following audit adjustments:

July 2008 Survey	
12 Days-in-Term	
IDEA (K-12), Weighted *(Sample Student)*	(1)
Two Miles or More *(Sample Student)*	1
February 2009 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted *(Sample Student)*	(1)
Two Miles or More *(Sample Student)*	1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		Students Transported Net Audit Adjustments
June 2009 Survey		
12 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	(1)

5. [Ref. 55] Three students were reported incorrectly in Two Miles or More. The students lived less than two miles from school; however, we noted that one of the students was ESE and eligible for IDEA (K-12), Unweighted. The other two students were not eligible for State transportation funding. We made the following audit adjustments:

July 2008 Survey		
12 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	1	
Two Miles or More *(Sample Student)*	(1)	
October 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
June 2009 Survey		
12 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	(2)

6. [Ref. 56] Five students in Center to Center (IDEA), Unweighted in the October 2008 survey were not eligible for State transportation funding. They were transported from school to their OJT locations; however, their IEPs did not authorize that transportation. We made the following audit adjustment:

October 2008 Survey		
90 Days-in-Term		
Center to Center (IDEA), Unweighted *(Sample Students)*	(5)	(5)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings		**Students Transported Net Audit Adjustments**
7. [Ref. 57] Four students were reported incorrectly in Center to Center (Vocational) in February 2009. The students were IDEA students transported to OJT locations; however, only the IEP for one of the students authorized this transportation. Consequently, this student was eligible for Center to Center (IDEA), Unweighted and the remaining three students were not eligible for State transportation funding. We made the following audit adjustment:		
February 2009 Survey		
90 Days-in-Term		
Center to Center (IDEA), Unweighted *(Sample Student)*	1	
Center to Center (Vocational) *(Sample Students)*	(4)	(3)
Net Audit Adjustments		(20)
Summary		
Sample Students w/Exceptions	15	--
Sample Students - Net Audit Adjustments	--	(11)
Non-Sample Students w/Exceptions	21	--
Non-Sample Students - Net Audit Adjustments	--	(9)
Net Audit Adjustments		(20)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Sarasota 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) bus driver reports are maintained to support all reported ridership; (2) total bus counts are verified for accuracy; (3) only eligible ESE students whose IEPs appropriately authorize transportation services are reported in IDEA-Weighted or Unweighted and IDEA Center to Center ridership categories; (4) the distance from home to school for students to be classified as Two Miles or More is verified prior to reporting; and (5) students are reported in ridership categories that are appropriate for their grade levels.

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.

Sarasota 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 Sarasota County

For the fiscal year ended June 30, 2009, the District received approximately $6.7 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2008	66	813
October 2008	253	16,376
February 2009	251	16,194
June 2009	45	592
Total	615	33,975

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

Sarasota 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

SARASOTA COUNTY SCHOOLS

Office of the Superintendent
1960 Landings Blvd., Sarasota, FL 34231
941-927-9000 ▪ fax 941-927-2539
Web site: www.SarasotaCountySchools.net

April 23, 2010

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

Dear Mr. Martin,

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2009 has been reviewed by district staff. Enclosed is our district response to the audit findings and a description of the corrective actions we will implement.

If you have any questions regarding the district response, please contact Barbara Brannen, Manager Data Analysis and Reporting (941-927-9000 extension 31357 or barbara_brannen@sarasota.k12.fl.us). Thank you for your assistance in this process.

Sincerely,

Lori White
Superintendent

SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

DISTRICT RESPONSE
To
FLORIDA EDUCATION FINANCE PROGRAM AUDIT
For
FULL-TIME EQUIVALENT (FTE) STUDENTS
And
STUDENT TRANSPORTATION

For Fiscal Year Ended 6/30/2009

The district responses to the findings and our corresponding action plans are listed on the following pages under these categories:

ESE – All findings related to ESE eligibility and funding issues.

OJT - Findings related to the hours reported for OJT as well as record keeping procedures for employment information and timecards.

ESOL - Findings related to ESOL eligibility and funding issues.

Teacher Certification – Findings related to Board approval and parent notification for teachers who are out of field, and teacher eligibility for approval to teach out of field.

Eligibility - Findings related to student enrollment during the survey week and attendance during the attendance window.

Scheduling - Finding related to courses reported for the student, and the class minutes associated with those courses.

FTE Calculation - Findings related to FTE calculation based on days of service.

Transportation – Findings related to Transportation reporting.

Within each category, we have grouped together those findings that have the same response. The response is followed by a reference to the findings associated with that response.

District Response – ESE

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

  The District recognizes that the IEPs and EPs must be active as of the reporting surveys. The District further recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student.

  Procedures are currently in place to insure that these requirements are met. The district ESE staff and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

  Findings: 8, 38, 54, 60, 62, 63, 64, 65, 66, 69, 77, 89(b), 93, 94, 95, 97, 98

  Reference: 5107, 18108, 27103, 29301, 29303, 29304, 29305, 29306, 39101, 46101, 125102, 126104, 131101, 131102, 131103, 134102, 134103

- **Lack of documentation demonstrating that the general education teacher participated in the development of the IEP.**

  Current district procedures require the participation of the general education teacher in the development of the IEP. The district ESE office will provide additional training to school ESE liaisons on this topic. The district ESE office and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

  Findings: 39, 42, 61, 65, 66, 67, 89(a)

  Reference: 18109, 18112, 29302, 29306, 39101, 39102, 126104

- **Lack of documentation demonstrating that the student's parents were invited to participate in the IEP/EP meeting.**

  Current district procedures require that schools invite parents to participate and document that invitation. The district ESE office will provide additional training to school ESE liaisons on this topic.

  The district ESE office and the State Reports Supervisor will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

  Findings: 42, 67

  Reference: 18112, 39102

- **Schedules for ESE students show a mix of ESE, ESOL, and Basic funding factors.**

  Current district procedures require that ESE liaisons review the funding claimed for all ESE students to insure that the correct funding factors are used. Liaisons are instructed to report all courses for ESE students under ESE funding factors, with the exception of post secondary dual enrollment courses and OJT courses. The district ESE office will provide additional training to school ESE liaisons on this topic.

  The district ESE office and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

  Findings: 51, 53, 54, 76

  Reference: 26103, 27102, 27103, 125101

- **Some ESE students who were receiving services in more than one school did not have IEPs and/or Matrix of Services forms that accurately reflected the services received in each school.**

  The district ESE office will provide additional training to ESE liaisons on this subject.

  Findings: 38, 64, 65, 66

  Reference: 18108, 29305, 29306, 39101

District Response – OJT.

- **Lack of proper documentation to support claims for OJT funding due to missing timecards, inconsistencies between the hours reflected on the timecard and the hours claimed for funding, timecard signatures that are missing or are invalid.**

  The District currently has procedures in place to prevent these errors. The district Director of Career and Technical Education and the Manager of Data Analysis and Reporting will work with the Executive Director of Secondary Schools and with the school principals to review compliance during each survey period.

  Findings: 6, 10, 11, 12, 16, 17, 21, 40, 41, 78, 79

  Reference: 5105, 5109, 5110, 5111, 8501, 8502, 8506, 18110, 18111, 125103, 125104

District Response – ESOL.

- **Lack of proper documentation to support claims for ESOL funding due to missing ELL plans, or ELL Plans that were not updated for the current year.**

  The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.

  Findings: 31, 32, 46(b), 74, 80

  Reference: 18101, 18102, 20104, 123103, 125105

- **Lack of evidence that the ELL Student Plan existed in written format prior to the survey period.**

  We believe that this occurred when Plans were removed from the student file for review, and were not subsequently returned to the student file. When clerical staff discovered the Plan was missing, it was re-printed. The Plans existed prior to the survey, but when they were re-printed, the re-printed document reflected the last date the document was printed rather than the original print date.

  District ESOL staff will provide additional training to liaisons regarding the importance of the original Plan document, and will make it clear that the original document must be returned to the file rather than a re-printed document.

  Findings: 4, 46(a), 83, 84(c)

  Reference: 5103, 20104, 125108, 12510

- **ELL Plan did not support the reporting of courses in program No. 130 (ESOL).**

  Current District procedures specify that the ELL Student Plan must reflect the courses reported for funding in program No. 130.

  District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

  Findings: 5, 28, 30, 33

  Reference: 5104, 14101, 14103, 18103

- **Student who is FES and Competent Reader and Writer was continued in the ESOL program without convening an ELL Committee.**

  Current District procedures specify that if a student is FES and a Competent Reader and Writer, the student may not be continued in the ESOL program unless an ELL Committee is convened, and the Committee identifies at least two of the five criteria specified in State Board of Education Rule 6A-6.09(2)(a)3 prior to recommending the student's continued participation in the ESOL program.

  District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

  Findings: 3, 36

  Reference: 5102, 18106

- **Lack of proper documentation to support that the ELL Committee considered at least two of the five criteria specified in State Board of Education Rule 6A-6.09(2)(a)3 prior to recommending the student's continued participation in the ESOL program.**

  The current District LEP Committee form requires the Committee to clearly indicate, at minimum, which two of the five placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3, Florida Administrative Code, were used to determine that the student is eligible be placed in, or continued in, the ESOL program.

  District staff will review the proper use of the form with all ESOL liaisons, and they will meet with the principal and liaison of each school that had a finding in this area.

  Findings: 25, 29, 47, 57, 70, 71, 81, 84(b), 88

  Reference: 10101, 14102, 20105, 29103, 46102, 46103, 125106, 125109, 126103

- **Lack of parent notification of student's placement in the ESOL program.**

  Procedures currently exist to prevent this error. Procedures will be reviewed with the school that was cited for the error.

  Findings: 44

  Reference: 20102

- **ESOL students returning to the district after withdrawing from the district were not processed properly for re-entry into the ESOL program.**

  The following deficiencies were noted in the findings:

  - Parents were not notified of the student's placement in ESOL.
  - English proficiency was not reassessed in accordance with the District's ELL Plan.
  - An ELL committee was not convened to determine the student's current eligibility for ESOL.

  Additional training will be provided to all ESOL liaisons regarding proper procedures for re-entering students into the ESOL program when they return to the district after an absence.

  Findings: 37, 82, 96

  Reference: 18107, 125107, 134101

- **Students were tested for English proficiency for continuation in the ESOL program for the fourth, fifth, or sixth year in advance of their placement anniversary.**

  The district understands that the testing must occur immediately preceding the student's placement anniversary for a fourth, fifth, or sixth year. The district will provide additional training to all ESOL liaisons regarding this requirement.

  Findings: 2, 20, 25, 29, 35, 48, 52, 56, 72, 84(a), 87

  Reference: 5101, 8505, 10101, 14102, 18105, 20106, 27101, 29102, 123101, 125109, 126102

- **Students were not tested for English proficiency for continuation in the ESOL program for the fourth, fifth, or sixth year.**

  The District has procedures in place to prevent this error. The District ESOL staff will provide additional training to all ESOL liaisons regarding this requirement.

  Findings: 32, 80

  Reference: 18102, 125105

- **Students were claimed for ESOL funding beyond the maximum six-year period allowed for State funding.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 28, 34, 81

Reference: 14101, 18104, 125106

- **One student who had been exited from ESOL was claimed for ESOL funding in program No. 130.**

Procedures currently exist to prevent this error. This was a clerical error that has been reviewed with the school that was cited.

Findings: 45

Reference: 20103

- **Students were placed in the ESOL program based on assessments done prior to the student's enrollment in the district.**

In these cases, students were tested after the parents registered their children in the school, but prior to the student's first day in school. For students who have not previously attended a district school, the auditor defined the enrollment date as the first date the student actually attended school in our district. To eliminate this finding, the District would have to wait until the start of school to test all kindergarten students, as well as any other students who are new to the district.

The schools cited have a very high volume of ESOL students. In one school, the number of incoming kindergarten students who qualify for ESOL in the school is over 50%. It is not possible to wait until the start of the school year to begin testing, and then to complete the testing within 20 days of the student's enrollment (which is another ESOL requirement). In one school, this would require conducting eighty eligibility assessments in the first twenty days of school for kindergarten alone.

Because these assessments involve teachers and ESOL paraprofessionals as well as the ESOL liaisons, removing these staff members from the classroom to complete over eighty assessments in the first twenty days of school would take away from critical instruction time for all students in those classrooms. It would also prevent us from identifying and providing needed ESOL services for new students beginning with the first day of instruction.

The District will contact DOE in an effort to establish a mutually acceptable procedure that will allow us to meet audit requirements without sacrificing services to our students.

Findings: 18, 43

Reference: 8503, 20101

- **One student showed test results on the ELL Student Plan that were not in agreement with the actual test results.**

This was a clerical error that has been reviewed with the school that was cited.

Findings: 4

Reference: 5103

- **One student who had been recommended for dismissal from ESOL was not removed from the program.**

  Procedures currently exist to prevent this error. District ESOL staff will meet with the principal and ESOL liaison of the school cited to review existing procedures.

  Findings: 73

  Reference: 123102

District Response – Teacher Certification

- **There are several areas of concern regarding teacher certification:**
  - **Documentation is not available to show School Board approval for some teachers teaching out-of-field.**
  - **Parent notification of teacher's out-of-field status is not documented.**
  - **Teachers who have previously been approved to teach out-of-field have not subsequently earned the required credits in the subject area and/or ELL points.**

The District is aware that teachers who are teaching out-of-field must have Board approval to teach out-of-field, and that parents of those students must be notified of the teacher's out-of-field status. The District is also aware that these teachers must proceed to earn the required credits. This applies to subject area certification and required ELL points and/or endorsement.

The Human Resource Department is working with Systems and Programming to improve the district's ability to identify teachers who are out-of-field for either subject area or ELL and track compliance with these requirements to improve the district's ability to conduct internal audits of compliance.

Findings: 1, 13, 14, 22, 23, 24, 26, 27, 49, 58, 59, 68, 75, 85, 86, 90, 92

Reference: 1270, 5170, 5171, 8570, 8571, 8572, 10170, 10171, 10172, 20170, 29170, 29172, 29171, 39170, 39171, 123170, 125170, 125171, 126170, 127170, 127171, 127172

District Response - Eligibility

- **Ineligible students were claimed for the survey.**

  Students who were not enrolled during the survey week or who did not meet attendance requirements were claimed for funding in some cases.

  Procedures are currently in place to prevent these errors, and the procedures are working well in most cases. We will be visiting each school that had errors related to eligibility. We will meet with the principal and FTE contact at the school to determine where the procedures are breaking down.

  Findings: 7, 9, 19, 50

  Reference: 5106, 5108, 8504, 26101

District Response - Scheduling

- **The reading course for students at one school reflected the wrong number of minutes for the course.**

  This finding resulted from a clerical error in reporting the course.

  District staff has met with school staff regarding correct coding procedures.

  Findings: 55

  Reference: 29101

- **One part-time student was reported for ESE services for fewer minutes than were supported by the IEP and service records.**

  This finding resulted from a clerical error in reporting the course.

  District staff has met with school staff regarding correct reporting procedures.

  Findings: 91

  Reference: 127101

District Response - FTE Calculation

- **Funding for one part-time student was calculated using a base of 720 hours rather than 900 hours.**

  FTE calculation procedures will be reviewed to ensure that FTE for part-time PK-3 students is calculated using the correct base hours for the school.

  Findings: 91

  Reference: 127101

District Response – Transportation

- **The number of days in survey was incorrectly reported for two students in the October survey.**

  Students were reported for 60 days rather than 90 days.

  This was caused by a clerical error made when manually entering data for these students. The Transportation Department will exercise more care when manually entering records into the survey data.

  Finding: 3(b)

  Reference: 53

- **The number of buses in operation was overstated by five buses in the October survey, and one bus in the June survey.**

  The Transportation Department will develop procedures for reviewing the data reported to insure that bus counts are reported accurately.

  Finding: 1

  Reference: 51

- **Students were reported in the wrong ridership categories.**

  PK students were reported in ridership categories for KG-12 students.

  Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

  Finding: 2

  Reference: 52

- **Students were claimed for weighted transportation funding without adequate documentation of special transportation requirements.**

  Additional training will be provided to district ESE liaisons and district Transportation staff regarding IDEA weighted funding, and the documentation required to support such funding.

  Finding: 4(a)

  Reference: 54

- **One bus driver's report was missing for the July survey.**

  This appears to be an isolated case of clerical error. The District will exercise care in the handling and maintenance of records to support reported ridership.

  Finding: 3(a)

  Reference: 53

- **One student reported for the June survey was not enrolled until after the June survey.**

  The District will review bus attendance procedures with all drivers to eliminate this problem in the future.

  Finding: 4(b)

  Reference: 54

- **IDEA students were transported from school to OJT locations without specific authorization for this service in their IEPs.**

  Additional training will be provided to district ESE liaisons and district Transportation staff regarding IDEA funding and the documentation required to support such funding.

  Finding: 6, 7

  Reference: 56, 57

- **Students were reported incorrectly in Two Miles or More.**

  The District will conduct a more careful review of the 2 miles zones in the future.

  Finding: 5

  Reference: 55