

**BROWARD COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2009



BOARD MEMBERS AND SUPERINTENDENT

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

	<u>District No.</u>
<i>Eleanor Sobel to 11-04-08 (1)</i>	1
<i>Ann Murray from 11-18-08 (1)</i>	1
<i>Beverly Ann Gallagher</i>	2
<i>Maureen S. Dimmen, Vice Chair to 11-17-08, Chair from 11-18-08</i>	3
<i>Stephanie A. Kraft, Esq.</i>	4
<i>Benjamin J. Williams</i>	5
<i>Phyllis C. Hope</i>	6
<i>Robert D. Parks, Ed. D.</i>	7
<i>Jennifer Gottlieb, Vice Chair from 11-18-08</i>	<i>At-Large</i>
<i>Robin Bartleman, Chair from 11-17-08</i>	<i>At-Large</i>

James F. Notter, Superintendent

Note: (1) Position remained vacant from 11-05-08 to 11-17-08.

The examination team leader was Christopher E. Tynes, 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.

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

ELL – English Language Learner

EP – Educational Plan

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaker

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

LEA – Local Educational Authority

OJT – On-the-Job Training

PK – Prekindergarten

Broward County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
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**Management submitted additional documentation with its response. That documentation has not been reproduced in this report but is available at the offices of the District.*

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and 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), and student transportation, the Broward 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.

- Of the 775 teachers in our sample, 136 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies.
- We noted exceptions involving 808 of the 2,786 students in our ESOL sample, 194 of the 885 students in our ESE Support Levels 4 and 5 sample, and 58 of the 338 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.
- Of the 748 transported students in our sample, 194 had exceptions involving their reported ridership category or eligibility for State transportation funding.

Noncompliance related to FTE resulted in 315 findings. The resulting audit adjustments to the District's reported, Unweighted FTE totaled to a negative 962.5581 FTE but have a potential impact on the District's weighted FTE of a negative 1,470.7387 FTE. Noncompliance related to student transportation resulted in 18 findings and a net audit adjustment of a negative 202 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 Broward County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$5,715,496 (negative 1,470.7387 times \$3,886.14).

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

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

School District of Broward County

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

The governing body of the District is the District School Board, which is composed of seven 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 295 schools, reported 255,057.88 Unweighted FTE, and received approximately \$435 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 programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. 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 \$34 million in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534
FAX: 850-488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have examined management's assertion, included in its representation letter dated July 21, 2009, that the Broward County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 775 teachers in our sample, 136 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies.¹

2. Students

We noted exceptions involving 808 of the 2,786 students in our ESOL sample,² 194 of the 885 students in our ESE Support Levels 4 and 5 sample,³ and 58 of the 338 students in our Career Education 9-12 (OJT) sample.⁴ These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

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

¹For Teachers, see SCHEDULE D, Finding Nos. 8, 13, 14, 15, 23, 24, 27, 28, 35, 36, 39, 44, 45, 56, 62, 63, 75, 76, 77, 78, 79, 80, 89, 90, 97, 98, 99, 105, 106, 107, 108, 122, 123, 124, 125, 131, 135, 143, 144, 152, 153, 154, 155, 162, 163, 166, 167, 168, 186, 187, 188, 189, 190, 191, 197, 198, 210, 211, 215, 216, 217, 222, 230, 239, 240, 245, 253, 258, 259, 265, 266, 277, 278, 287, 288, 289, 297, 298, 299, 300, 304, 305, 306, 307, 309, 310, 311, 312, and 313.

²For ESOL, see SCHEDULE D, Finding Nos. 3, 4, 5, 6, 7, 9, 10, 11, 12, 17, 18, 19, 20, 21, 29, 30, 31, 32, 33, 37, 38, 40, 41, 42, 46, 47, 48, 49, 57, 58, 59, 60, 61, 64, 69, 70, 71, 72, 81, 82, 83, 84, 85, 91, 92, 93, 96, 101, 102, 104, 114, 115, 116, 121, 133, 136, 137, 138, 139, 140, 141, 149, 158, 159, 164, 165, 169, 170, 171, 172, 173, 181, 182, 183, 184, 185, 192, 193, 194, 195, 199, 200, 204, 205, 206, 212, 218, 220, 221, 223, 224, 225, 226, 227, 232, 233, 234, 235, 241, 242, 243, 244, 246, 247, 248, 254, 255, 256, 260, 261, 262, 264, 267, 268, 269, 273, 274, 275, 276, 279, 280, 281, 282, 283, 290, 291, 292, 293, 301, 302, 303, and 314.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 22, 25, 26, 43, 50, 51, 52, 53, 54, 55, 65, 73, 86, 87, 88, 94, 103, 110, 111, 112, 113, 126, 127, 128, 129, 130, 134, 142, 147, 150, 157, 174, 175, 178, 179, 180, 196, 201, 202, 207, 213, 214, 219, 228, 229, 236, 249, 250, 251, 252, 257, 270, 271, 272, 284, 294, 295, and 308.

⁴For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 29, 34, 66, 67, 74, 91, 95, 117, 118, 119, 120, 147, 151, 160, 161, 208, 209, 237, 238, 263, 285, 286, and 296.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to those of a material nature 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.

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.⁵ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁵ 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.

⁵ *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.

Additional Matter

The District contracted with five independent residential and day treatment centers for the provision of services to students having behavioral, mental health, and substance abuse problems. The District served 193 such students in these facilities using the Hospital and Homebound classification and program No. 255 (ESE Support Level 5). We believe it would have been more appropriate for the students to have been classified by the District as Dropout Prevention students, pursuant to Section 1003.53, Florida Statutes, and reported under an appropriate Basic education program, as was the standard classification and reporting procedure used when Dropout Prevention was a separate and distinct FEFP program. (See Finding No. 315.)

Respectfully submitted,



David W. Martin, CPA

July 26, 2010

SCHEDULE A

Broward 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

Description¹	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE²	% of Pop. (Sample)
1. Basic						
Population ³	279	100.00%	57,146	100.00%	186,451.5600	100.00%
Sample Size ⁴	40	14.34%	489	0.86%	383.1764	0.21%
Students w/Exceptions	-	-	(15)	(3.07%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	11.3329	-
2. Basic with ESE Services						
Population ³	289	100.00%	9,857	100.00%	40,460.2700	100.00%
Sample Size ⁴	43	14.88%	387	3.93%	357.3500	0.88%
Students w/Exceptions	-	-	(22)	(5.68%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	3.5601	-
3. ESOL						
Population ³	265	100.00%	6,935	100.00%	18,545.0200	100.00%
Sample Size ⁴	39	14.72%	2,786	40.17%	2,286.2441	12.33%
Students w/Exceptions	-	-	(808)	(29.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(757.4201)	-
4. ESE Support Levels 4 and 5						
Population ³	200	100.00%	1,594	100.00%	2,981.4600	100.00%
Sample Size ⁴	41	20.50%	885	55.52%	779.6565	26.15%
Students w/Exceptions	-	-	(194)	(21.92%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(130.2806)	-
5. Career Education 9-12						
Population ³	49	100.00%	629	100.00%	6,619.5700	100.00%
Sample Size ⁴	14	28.57%	338	53.74%	36.3955	0.55%
Students w/Exceptions	-	-	(58)	(17.16%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(89.7504)	-

All Programs						
Population ³	295	100.00%	76,161	100.00%	255,057.8800	100.00%
Sample Size ⁴	46	15.59%	4,885	6.41%	3,842.8225	1.51%
Students w/Exceptions	-	-	(1,097)	(22.46%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(962.5581)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Broward 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

Description¹	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
<u>Teachers</u>				
Population ³	295	100.00%	3,051	100.00%
Sample Size ⁴	46	15.59%	775	25.40%
Teachers w/Exceptions	-	-	(136)	(17.55%)

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

Broward County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	173.3078	1.066	184.7461
102 Basic 4-8	191.2843	1.000	191.2843
103 Basic 9-12	(353.2592)	1.052	(371.6287)
111 Grades K-3 with ESE Services	39.0000	1.066	41.5740
112 Grades 4-8 with ESE Services	9.5000	1.000	9.5000
113 Grades 9-12 with ESE Services	(44.9399)	1.052	(47.2768)
130 ESOL	(757.4201)	1.119	(847.5531)
254 ESE Support Level 4	(80.5509)	3.570	(287.5667)
255 ESE Support Level 5	(49.7297)	4.970	(247.1566)
300 Career Education 9-12	(89.7504)	1.077	(96.6612)
Total	<u>(962.5581)</u>		<u>(1,470.7387)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

<u>No. Program</u>	<u>District - Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0031</u>	<u>#0041</u>	
101 Basic K-3	.0500	9.9600	11.6500	21.6600
102 Basic 4-8	.....	2.7600	2.5500	5.3100
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.0500)	(12.7200)	(14.2000)	(26.9700)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0131</u>	<u>#0171</u>	<u>#0422</u>	<u>#0452</u>	
101	21.6600	1.3500	.....	.0400	.....	23.0500
102	5.3100	.....	.....	.0900	.9334	6.3334
103	.0000	.....	5.9864	.....	31.5168	37.5032
111	.0000	.....	.....	.5000	.....	.5000
112	.0000	.....	.....	1.0000	.....	1.0000
113	.0000	.....	1.5000	.5000	(1.0000)	1.0000
130	(26.9700)	(1.3500)	(5.3364)	.....	(37.2502)	(70.9066)
254	.0000	.....	(1.6500)	14.9250	.....	13.2750
255	.0000	.....	(.5000)	(17.3550)	.....	(17.8550)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.5000)</u>	<u>(1.5000)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3000)</u>	<u>(7.3000)</u>	<u>(7.6000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0531</u>	<u>#0761</u>	<u>#0841</u>	<u>#0871</u>	
101	23.0500	2.3740	35.9900	10.0848	.....	71.4988
102	6.3334	1.8244	12.2200	3.6672	.....	24.0450
103	37.5032	.....	.....	.....	.5000	38.0032
111	.5000	.....	1.5000	.....	.....	2.0000
112	1.0000	.....	.....	.....	.....	1.0000
113	1.0000	.....	.....	.....	.....	1.0000
130	(70.9066)	(4.1984)	(48.2100)	(13.7520)	.....	(137.0670)
254	13.2750	.....	(1.5000)	.....	.4800	12.2550
255	(17.8550)	.....	.....	.....	(1.9800)	(19.8350)
300	<u>(1.5000)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.5000)</u>
Total	<u>(7.6000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0000)</u>	<u>(8.6000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0991</u>	<u>#1021</u>	<u>#1131</u>	<u>#1151</u>	
101	71.4988	.....	.....	23.9200	.....	95.4188
102	24.0450	1.0000	.....	1.4800	.....	26.5250
103	38.0032	.5000	1.5000	.....	59.4341	99.4373
111	2.0000	.....	.....	.....	.....	2.0000
112	1.0000	.....	.....	.....	.....	1.0000
113	1.0000	.....	.....	.....	1.0000	2.0000
130	(137.0670)	.....	.....	(25.4000)	(59.4341)	(221.9011)
254	12.2550	2.0000	(.2000)	.....	(1.0000)	13.0550
255	(19.8350)	(3.5000)	(1.8000)	.....	.....	(25.1350)
300	<u>(1.5000)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0666)</u>	<u>(1.5666)</u>
Total	<u>(8.6000)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.0666)</u>	<u>(9.1666)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1241</u>	<u>#1451</u>	<u>#1711</u>	<u>#1741</u>	
101	95.4188	.....	.....	.....	.....	95.4188
102	26.5250	.....	.....	.....	.....	26.5250
103	99.4373	50.0000	49.8206	10.1750	34.4506	243.8835
111	2.0000	.....	.....	.....	.....	2.0000
112	1.0000	.....	.....	.....	.....	1.0000
113	2.0000	1.5000	2.5000	5.0000	1.5000	12.5000
130	(221.9011)	(35.3250)	(48.7205)	(7.4000)	(35.8858)	(349.2324)
254	13.0550	(2.0000)	(2.5000)	(6.5000)	(1.5000)	.5550
255	(25.1350)	.....	(.5867)	.....	.....	(25.7217)
300	(1.5666)	(14.7250)	(.5134)	(3.4750)	(.0648)	(20.3448)
Total	(9.1666)	(.5500)	.0000	(2.2000)	(1.5000)	(13.4166)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1751</u>	<u>#1752</u>	<u>#1781</u>	<u>#1891</u>	
101	95.4188	.....	.....	7.7100	.....	103.1288
102	26.5250	.....	.5000	2.6100	28.3000	57.9350
103	243.8835	16.3350	.0500	.....	.....	260.2685
111	2.0000	.....	.....	1.0000	.....	3.0000
112	1.0000	.....	.5000	(1.0000)	.....	.5000
113	12.5000	2.0000	1.7601	.....	.....	16.2601
130	(349.2324)	(14.8350)	.....	(9.3200)	(28.8000)	(402.1874)
254	.5550	(2.7390)	.5000	(1.0000)	1.0000	(1.6840)
255	(25.7217)	(.7610)	(4.3101)	.....	(1.0000)	(31.7928)
300	<u>(20.3448)</u>	<u>(.5320)</u>	.....	.....	.....	<u>(20.8768)</u>
Total	<u>(13.4166)</u>	<u>(.5320)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(15.4486)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1901</u>	<u>#1931</u>	<u>#1971</u>	<u>#2011</u>	
101	103.1288	.....	.....	11.0200	25.2900	139.4388
102	57.9350	.....	.....	3.6800	12.8500	74.4650
103	260.2685	15.1400	8.2704	.....	.....	283.6789
111	3.0000	.....	.....	.....	3.5000	6.5000
112	.5000	.....	.....	.....	1.0000	1.5000
113	16.2601	13.5000	11.5000	.....	.....	41.2601
130	(402.1874)	(3.3650)	(6.2704)	(14.7000)	(38.1400)	(464.6628)
254	(1.6840)	(15.0000)	(10.0000)	.....	(4.5000)	(31.1840)
255	(31.7928)	(.5000)	(3.5000)	.....	.....	(35.7928)
300	(20.8768)	(10.9750)	(.1398)	.....	.....	(31.9916)
Total	(15.4486)	(1.2000)	(.1398)	.0000	.0000	(16.7884)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2351</u>	<u>#2531</u>	<u>#2621</u>	<u>#2751</u>	
101	139.4388	.....	6.4176	2.8512	.....	148.7076
102	74.4650	.....	3.8052	.9504	.....	79.2206
103	283.6789	55.9413	.....	.....	17.5054	357.1256
111	6.5000	.....	.5000	3.0000	.....	10.0000
112	1.5000	.....	.....	1.0000	.....	2.5000
113	41.2601	10.0000	.....	.....	.5000	51.7601
130	(464.6628)	(23.7734)	(10.7228)	(3.8016)	(16.5054)	(519.4660)
254	(31.1840)	(7.8669)	(.5000)	(4.0000)	(1.5000)	(45.0509)
255	(35.7928)	(5.4369)	.....	.....	.....	(41.2297)
300	(31.9916)	(30.0848)	.....	.....	(.6990)	(62.7754)
Total	<u>(16.7884)</u>	<u>(1.2207)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.6990)</u>	<u>(19.2081)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3101</u>	<u>#3121</u>	<u>#3151</u>	<u>#3391</u>	
101	148.7076	.....	5.9900	.....	.....	154.6976
102	79.2206	62.9576	.....	14.6131	.....	156.7913
103	357.1256	.....	.....	.....	7.7500	364.8756
111	10.0000	.....	1.0000	.....	.....	11.0000
112	2.5000	3.0000	.....	2.0000	.....	7.5000
113	51.7601	.....	.....	.....	.5000	52.2601
130	(519.4660)	(62.9576)	(5.9900)	(14.1131)	(8.4250)	(610.9517)
254	(45.0509)	(1.5000)	(1.0000)	(2.5000)	(.5000)	(50.5509)
255	(41.2297)	(1.5000)	.....	.....	.....	(42.7297)
300	<u>(62.7754)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3750)</u>	<u>(63.1504)</u>
Total	<u>(19.2081)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0500)</u>	<u>(20.2581)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3461</u>	<u>#3481</u>	<u>#3491</u>	<u>#3541</u>	
101	154.6976	5.3902	6.7700	3.7000	.....	170.5578
102	156.7913	.2000	5.5200	3.6600	.....	166.1713
103	364.8756	.....	.....	.....	9.5000	374.3756
111	11.0000	.....	12.5000	2.0000	.....	25.5000
112	7.5000	.....	2.0000	.....	.....	9.5000
113	52.2601	.....	.....	.....	.....	52.2601
130	(610.9517)	(5.5902)	(12.2900)	(7.3600)	(9.5000)	(645.6919)
254	(50.5509)	.....	(10.0000)	(2.0000)	.....	(62.5509)
255	(42.7297)	.....	(4.5000)	.....	.....	(47.2297)
300	<u>(63.1504)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2000)</u>	<u>(63.3504)</u>
Total	<u>(20.2581)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>	<u>(20.4581)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3581</u>	<u>#3622</u>	<u>#3623</u>	<u>#3731</u>	
101	170.5578	2.7500	.....	.....	.....	173.3078
102	166.1713	1.3500	23.7630	.....	.....	191.2843
103	374.3756	.....	.....	20.3500	19.9500	414.6756
111	25.5000	4.5000	.....	.....	.....	30.0000
112	9.5000	.....	.....	.....	.....	9.5000
113	52.2601	.....	.....	1.5000	5.0000	58.7601
130	(645.6919)	(3.6000)	(24.2630)	(20.3500)	(19.9500)	(713.8549)
254	(62.5509)	(4.5000)	.....	(1.5000)	(5.0000)	(73.5509)
255	(47.2297)	(.5000)	.....	.....	.....	(47.7297)
300	<u>(63.3504)</u>	<u>.....</u>	<u>.....</u>	<u>(.5500)</u>	<u>(.2500)</u>	<u>(64.1504)</u>
Total	<u>(20.4581)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.5500)</u>	<u>(.2500)</u>	<u>(21.7581)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>			<u>Total</u>
		<u>#3861</u>	<u>#5521</u>	<u>#6501</u>	
101	173.3078	.....	.....	.....	173.3078
102	191.2843	.....	.....	.....	191.2843
103	414.6756	16.3652	.....	(784.3000)	(353.2592)
111	30.0000	.....	9.0000	.....	39.0000
112	9.5000	.....	.....	.....	9.5000
113	58.7601	.....	.....	(103.7000)	(44.9399)
130	(713.8549)	(16.3652)	.....	(27.2000)	(757.4201)
254	(73.5509)	.....	(7.0000)	.....	(80.5509)
255	(47.7297)	.....	(2.0000)	.....	(49.7297)
300	(64.1504)	.....	.....	(25.6000)	(89.7504)
Total	(21.7581)	.0000	.0000	(940.8000)	(962.5581)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Broward 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 125.

Findings

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

District-Wide
ELL Student Plans

1. [Ref. --] Our examination procedures disclosed that many of the District's schools did not consistently review and update their ELL Student Plans for the 2008-09 school year. We were advised by District management that various schools incorrectly considered ELL Student Plans to be valid for a 12-month period of time. An ELL Student Plan is a school-year specific record and is valid only for the particular school year concerned. For specific exceptions and audit adjustments, see Finding Nos. 4, 11, 20, 29, 30, 31, 32, 37, 40, 47, 48, 60, 64, 70, 71, 81, 82, 83, 85, 92, 102, 114, 133, 136, 141, 149, 158, 164, 169, 181, 182, 185, 193, 194, 200, 204, 212, 223, 233, 243, 246, 247, 254, 273, 282, 290, 293, 302, and 314.

**Net Audit
 Adjustments
 (Unweighted FTE)**

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

District-Wide (Continued)
Ineligible ESOL Courses

2. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District's schools incorrectly reported one Basic subject area course in ESOL that was ineligible for such reporting. The course was taught at one school during the school term covered by the October 2008 survey. We made the following audit adjustment:

101 Basic K-3	.0500	
130 ESOL	(.0500)	.0000
		<u>.0000</u>

Oakland Park Elementary School (#0031)

3. [Ref. 3101] Five FES students were incorrectly placed in ESOL without a supporting placement recommendation having been made by an ELL Committee. Four of the five students did not have an ELL Committee convened to consider their ESOL placements and the ELL Committee had recommended that the remaining student be exited from ESOL. We made the following audit adjustment:

101 Basic K-3	3.6800	
130 ESOL	(3.6800)	.0000

4. [Ref. 3102] The ELL Student Plans for five students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of two of these students, who were in a fourth or sixth year of ESOL placement during the 2008-09 school year, was assessed prematurely in April and May 2008. The assessments should have been conducted just prior to the start of the student's fourth or sixth year of ESOL placement, respectively, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Oakland Park Elementary School (#0031)</u> (Continued)		
101 Basic K-3	.9200	
102 Basic 4-8	2.7600	
130 ESOL	(3.6800)	.0000
5. [Ref. 3103] <u>The English language proficiency of one ELL student due to begin a fourth year of ESOL placement during the 2008-09 school year was assessed prematurely in March 2008. The assessment should have been conducted just prior to the start of the student’s fourth year of ESOL placement, as determined by the student’s ESOL anniversary date. We made the following audit adjustment:</u>		
101 Basic K-3	.9200	
130 ESOL	(.9200)	.0000
6. [Ref. 3104] <u>The files for two ELL students were missing and could not be located; consequently, the students’ ESOL reporting was not adequately supported. We made the following audit adjustment:</u>		
101 Basic K-3	1.3800	
130 ESOL	(1.3800)	.0000
7. [Ref. 3105] <u>The file for one ELL student did not contain evidence that the student’s parents had been notified of the student’s ESOL placement. We made the following audit adjustment:</u>		
101 Basic K-3	.4600	
130 ESOL	(.4600)	.0000
8. [Ref. 3170] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Oakland Park Elementary School (#0031)</u> (Continued)		
101 Basic K-3	2.6000	
130 ESOL	<u>(2.6000)</u>	<u>.0000</u>
		<u>.0000</u>
<u>North Side Elementary School (#0041)</u>		
9. [Ref. 4101] <u>The files for two ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We made the following audit adjustment:</u>		
101 Basic K-3	1.8000	
130 ESOL	<u>(1.8000)</u>	.0000
10. [Ref. 4102] <u>The files for two ELL students were missing and could not be located; consequently, the students' ESOL reporting was not adequately supported. We made the following audit adjustment:</u>		
102 Basic 4-8	1.3500	
130 ESOL	<u>(1.3500)</u>	.0000
11. [Ref. 4103] <u>The ELL Student Plans for four students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that two of the students were FES and had been placed in ESOL without an ELL Committee being convened to consider that placement. Additionally, the file for one of the students did not contain evidence that the student's parents had been notified of the student's ESOL placement. We made the following audit adjustment:</u>		
101 Basic K-3	3.0500	
130 ESOL	<u>(3.0500)</u>	.0000
12. [Ref. 4104] <u>Two FES students were placed in ESOL without an ELL Committee being convened to consider those placements. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
North Side Elementary School (#0041) (Continued)		
101 Basic K-3	1.8000	
130 ESOL	(1.8000)	.0000
13. [Ref. 4170] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	3.6000	
130 ESOL	(3.6000)	.0000
14. [Ref. 4171] <u>One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach out-of-field. We also noted that: (a) 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, and (b) the parents of the ELL students concerned were not notified of the teacher’s out-of-field status in ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	1.2000	
130 ESOL	(1.2000)	.0000
15. [Ref. 4172] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field but the parental notification letter did not identify the teacher’s out-of-field subject area and, consequently, did not adequately disclose the teacher’s out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	1.4000	
130 ESOL	(1.4000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Hallandale Elementary School (#0131)

16. [Ref. 13170] One noncertificated teacher was hired as a long-term substitute and taught five courses during the February 2009 survey period. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

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17. [Ref. 13101] Two FES students were placed in ESOL without an ELL Committee being convened to consider those placements. We made the following audit adjustment:

101 Basic K-3	1.3500	
130 ESOL	<u>(1.3500)</u>	<u>.0000</u>
		<u>.0000</u>

South Broward High School (#0171)

18. [Ref. 17101] The English language proficiency of four ELL students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was assessed prematurely in April 2008. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

103 Basic 9-12	1.8336	
130 ESOL	<u>(1.8336)</u>	.0000

19. [Ref. 17102] Two FES students were placed in ESOL without an ELL Committee being convened to consider those placements. We also noted that the English language proficiency of one of these students, who was in a sixth year of ESOL placement during the 2008-09 school year, had not been assessed since 2006. (Continued on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)	
South Broward High School (#0171) (Continued)		
<u>An assessment should have been conducted just prior to the start of the student's fourth, fifth, and sixth years of ESOL placement, as determined by the student's ESOL anniversary date. We made the following audit adjustment:</u>		
103 Basic 9-12	1.6680	
130 ESOL	<u>(1.6680)</u>	.0000
20. [Ref. 17103] <u>The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:</u>		
103 Basic 9-12	.4170	
130 ESOL	<u>(.4170)</u>	.0000
21. [Ref. 17104] <u>We noted the following exceptions involving parental notification for two ELL students: the file for one of the students did not contain evidence that the student's parents had been notified of the student's ESOL placement and the parents of the other student were not notified of the student's ESOL placement until several months after the reporting survey. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1676	
130 ESOL	<u>(1.1676)</u>	.0000
22. [Ref. 17105] <u>Three ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

South Broward High School (#0171) (Continued)

23. [Ref. 17170/73] Two teachers taught English to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One of the teachers (Ref. 17170) had earned none of 60 required points and the other (Ref. 17173) had earned only 180 of 240 required points. Additionally, the parents of the ELL students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 17170</u>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000
<u>Ref. 17173</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000

24. [Ref. 17171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE but taught a course that required certification in Reading or the Reading Endorsement. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.6500	
254 ESE Support Level 4	<u>(.6500)</u>	<u>.0000</u>
		<u>.0000</u>

Sunset School (#0422)

25. [Ref. 42201] One ESE student was absent during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Whiddon Rodgers Education Center (#0452)

28. [Ref. 45274] One teacher taught Language Arts to a class that included ELL students but was not properly certified and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teacher’s out-of-field status. Since these students have been adjusted in Finding No. 33 (Ref. 45206), we made no audit adjustment here.

.0000

29. [Ref. 45201] Eleven students should not have been reported for FEFP funding. Eight of the students were not in attendance at least one day during an 11-day survey window and the remaining three students were not enrolled in school during the survey week concerned. (One of the students was in our Basic sample, one in our Basic ESE sample, one in our OJT sample, and eight in our ESOL sample.) We noted that the ELL Student Plans for seven of the eight students in our ESOL sample were not reviewed and updated for the 2008-09 school year (see Finding No. 1) and the timecard for the student in our OJT sample was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	(.8000)	
113 Grades 9-12 with ESE Services	(1.0000)	
130 ESOL	(4.2000)	
300 Career Education 9-12	(.8000)	(6.8000)

30. [Ref. 45202] The ELL Student Plans for 12 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted additional exceptions involving 3 of these 12 students:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Whiddon Rodgers Education Center (#0452) (Continued)

- a. The files for 2 students did not contain evidence that the students' parents had been notified of the students' ESOL placements.
- b. The English language proficiency of 1 student due to begin a fourth year of ESOL placement during the 2008-09 school year was assessed prematurely in March 2008. The assessment should have been conducted in January 2009 just prior to the start of the student's fourth year of ESOL placement, as determined by the student's ESOL anniversary date.

We made the following audit adjustment:

103 Basic 9-12	7.8000	
130 ESOL	<u>(7.8000)</u>	.0000

31. [Ref. 45203] The files for five ELL students did not indicate that the students' parents had been notified of the students' ESOL placements. We also noted that the ELL Student Plans for four of the five students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

103 Basic 9-12	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000

32. [Ref. 45204] The ELL Student Plans for 20 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

103 Basic 9-12	17.3000	
130 ESOL	<u>(17.3000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Whiddon Rodgers Education Center (#0452)</u> (Continued)	
33. [Ref. 45206] <u>The files for three ELL students were missing and could not be located; consequently, the students' ESOL reporting was not adequately supported. We made the following audit adjustment:</u>	
102 Basic 4-8	.9334
103 Basic 9-12	1.0000
130 ESOL	<u>(1.9334)</u>
	.0000
34. [Ref. 45207] <u>The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	<u>(.5000)</u>
	(.5000)
35. [Ref. 45271] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Drama, English, and Speech but taught courses that required certification in TV Production. 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:</u>	
103 Basic 9-12	.2000
300 Career Education 9-12	<u>(.2000)</u>
	.0000
36. [Ref. 45272] <u>One teacher taught Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
103 Basic 9-12	2.0168
130 ESOL	<u>(2.0168)</u>
	.0000
	<u>(7.3000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Miramar Elementary School (#0531)

37. [Ref. 53101] The ELL Student Plans for two students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

101 Basic K-3	.4748	
102 Basic 4-8	.4748	
130 ESOL	(.9496)	.0000

38. [Ref. 53102] We noted the following exceptions involving three FES students in ESOL: one student was placed in ESOL without an ELL Committee being convened to consider those placements and the remaining two students had ELL Committees that did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We noted that one of these two students was also a Competent English Reader and Writer. We made the following audit adjustment:

101 Basic K-3	1.8992	
102 Basic 4-8	.9496	
130 ESOL	(2.8488)	.0000

39. [Ref. 53170] One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Meadowbrook Elementary School (#0761)**

40. [Ref. 76101] The ELL Student Plans for 34 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the files for 21 of these students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We made the following audit adjustment:

101 Basic K-3	21.7400	
102 Basic 4-8	6.5800	
130 ESOL	<u>(28.3200)</u>	.0000

41. [Ref. 76102] We noted the following exceptions involving 20 students in ESOL:

- a. The files for 15 students did not contain evidence that the students' parents had been notified of the students' ESOL placements.
- b. Four students were FES and were placed in ESOL without an ELL Committee being convened to consider those placements. We also noted that the parents of one of the students had not been notified of the student's ESOL placement.
- c. The English language proficiency of 1 ELL student due to begin a fifth year of ESOL placement during the 2008-09 school year was most recently assessed in November 2007. The assessment should have been conducted during the 2008-09 school year just prior to the start of the student's fifth year of ESOL placement, as determined by the student's ESOL anniversary date.

We made the following audit adjustment:

101 Basic K-3	11.3200	
102 Basic 4-8	5.6400	
130 ESOL	<u>(16.9600)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Meadowbrook Elementary School (#0761) (Continued)

42. [Ref. 76103] The file for one ELL student was missing and could not be located; consequently, the student’s ESOL reporting was not adequately supported. We made the following audit adjustment:

101 Basic K-3	.9400	
130 ESOL	<u>(.9400)</u>	.0000

43. [Ref. 76104] Two ESE students were not reported in accordance with the students’ Matrix of Services forms. We made the following audit adjustment:

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

44. [Ref. 76170] One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the ELL students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

101 Basic K-3	1.2600	
130 ESOL	<u>(1.2600)</u>	.0000

45. [Ref. 76171] One teacher taught a computer course to a class 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:

101 Basic K-3	.7300	
130 ESOL	<u>(.7300)</u>	<u>.0000</u>

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**McNab Elementary School (#0841)**

46. [Ref. 84101] The English language proficiency of one FES student, who was placed in ESOL on October 29, 2008, was not assessed until January 15, 2009. The assessment should have occurred within 20 days of the student's ESOL placement. We also noted that the ELL Committee that recommended the student's placement was not composed of at least three District personnel. We made the following audit adjustments:

101 Basic K-3	.4584	
130 ESOL	(.4584)	.0000

47. [Ref. 84102] We noted the following exceptions involving 13 FES students in ESOL:

- a. Eight students were placed in ESOL without an ELL Committee being convened to consider those placements.
- b. Five students had ELL Committees that did not include at least three District personnel and there was no evidence that the students' parents had been invited to attend those ELL Committee meetings. We also noted that the ELL Committee for one of these five students did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, and the ELL Student Plan for another of the five students was not reviewed and updated for the 2008-09 school year (see Finding No. 1).

We made the following audit adjustment:

101 Basic K-3	7.7928	
102 Basic 4-8	1.8336	
130 ESOL	(9.6264)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

McNab Elementary School (#0841) (Continued)

48. [Ref. 84103] The ELL Student Plans for five students in ESOL were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that one of the students was FES, had not been assessed for proficiency in reading and writing, and was placed in ESOL without an ELL Committee being convened to consider that placement. We made the following audit adjustment:

101 Basic K-3	.9168	
102 Basic 4-8	1.8336	
130 ESOL	<u>(2.7504)</u>	.0000

49. [Ref. 84104] One student was incorrectly reported in ESOL. The student had been dismissed from ESOL on October 16, 2008, and should have been reported in program No. 101 (Basic K-3). We made the following adjustment:

101 Basic K-3	.9168	
130 ESOL	<u>(.9168)</u>	.0000
		<u>.0000</u>

Bright Horizons (#0871)

50. [Ref. 87101] Two ESE students were absent from school during the 11-day window of the February 2009 survey and should not have been included with that survey's results. We made the following audit adjustment:

255 ESE Support Level 5	<u>(1.0000)</u>	(1.0000)
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51. [Ref. 87102] The Matrix of Services form for one ESE student was not reviewed and updated or a new Matrix form prepared when the student's new IEP was prepared. We made the following audit adjustment:

103 Basic 9-12	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bright Horizons (#0871) (Continued)

52. [Ref. 87103] One ESE student's FTE was incorrectly reported entirely in program No. 255 (ESE Support Level 5). The student was provided both on-campus instruction and Hospital and Homebound instruction; however, only the student's Hospital and Homebound instruction was eligible for funding in program No. 255. The student's on-campus instruction should have been reported in program No. 254 (ESE Support Level 4). We made the following audit adjustment:

254 ESE Support Level 4	.4800	
255 ESE Support Level 5	(.4800)	.0000
		<u>(1.0000)</u>

Wingate Oaks Center (#0991)

53. [Ref. 99101] Two 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	2.0000	
255 ESE Support Level 5	(2.0000)	.0000

54. [Ref. 99102] The Matrix of Services forms for three ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:

102 Basic 4-8	1.0000	
103 Basic 9-12	.5000	
255 ESE Support Level 5	(1.5000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

The Quest Center (#1021)

55. [Ref. 102101] One ESE student was absent from school during the 11-day window of the February 2009 survey and should not have been included with that survey’s results. We also noted that the student’s file did not contain an IEP and Matrix of Services form covering the October 2008 survey. We made the following audit adjustment:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(1.0000)	(.5000)

56. [Ref. 102172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE-6 but taught a course that also required the Reading Endorsement. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	(.2000)	
255 ESE Support Level 5	(.8000)	.0000
		(.5000)

Palmview Elementary School (#1131)

57. [Ref. 113101] The file for one ELL student did not contain evidence that the student’s parents had been notified of the student’s ESOL placement. We made the following audit adjustment:

101 Basic K-3	.4800	
130 ESOL	(.4800)	.0000

58. [Ref. 113102] The file for one ELL student was missing and could not be located; consequently, the student’s ESOL reporting was not adequately supported. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Palmview Elementary School (#1131)</u> (Continued)			
101 Basic K-3	.4800		
130 ESOL	(.4800)		.0000
59. [Ref. 113103] <u>One FES student was placed in ESOL without an ELL Committee being convened to consider that placement. We made the following audit adjustment:</u>			
101 Basic K-3	.4600		
130 ESOL	(.4600)		.0000
60. [Ref. 113104] <u>The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:</u>			
101 Basic K-3	.9600		
130 ESOL	(.9600)		.0000
61. [Ref. 113105] <u>The English language proficiency of two ELL students due to begin a sixth year of ESOL placement during the 2008-09 school year was assessed prematurely (in April 2008 for one student and October 2007 for the second student). The assessments should have been conducted during the 2008-09 school year just prior to the start of the students' sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:</u>			
102 Basic 4-8	.9400		
130 ESOL	(.9400)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Palmview Elementary School (#1131) (Continued)

62. [Ref. 113170/73/74] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students taught by one of the teachers (Ref. 113174) were not notified of the teacher’s out-of-field status, and (b) two of the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers’ in-service training timelines. (One teacher [Ref. 113170] had earned only 18 of 300 required points and the other (Ref. 113174) had earned only 18 of 180 required points.) We made the following audit adjustments:

<u>Ref. 113170</u>		
101 Basic K-3	7.8200	
130 ESOL	<u>(7.8200)</u>	.0000
<u>Ref. 113173</u>		
101 Basic K-3	.3600	
130 ESOL	<u>(.3600)</u>	.0000
<u>Ref. 113174</u>		
101 Basic K-3	10.1200	
130 ESOL	<u>(10.1200)</u>	.0000

63. [Ref. 113171/72] Two teachers were appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teachers’ out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Palmview Elementary School (#1131)</u> (Continued)		
<u>Ref. 113171</u>		
101 Basic K-3	3.2400	
130 ESOL	<u>(3.2400)</u>	.0000
<u>Ref. 113172</u>		
102 Basic 4-8	.5400	
130 ESOL	<u>(.5400)</u>	<u>.0000</u>
		<u>.0000</u>

Coral Springs High School (#1151)

64. [Ref. 115101/02] The ELL Student Plans for 70 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of 6 of the students, who were due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year, was assessed prematurely in the winter and spring of the 2007-08 school year. The assessments should have been conducted during the 2008-09 school year just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustments:

<u>Ref. 115101</u>		
103 Basic 9-12	46.6340	
130 ESOL	<u>(46.6340)</u>	.0000
<u>Ref. 115102</u>		
103 Basic 9-12	12.8001	
130 ESOL	<u>(12.8001)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Coral Springs High School (#1151) (Continued)

65. [Ref. 115103] The Matrix of Services forms for two ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

66. [Ref. 115104] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.0333)	(.0333)
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67. [Ref. 115105] The reported work time for one Career Education 9-12 (OJT) student was overstated. The student's timecard showed zero work hours but the student was reported for 1.665 hours. We made the following audit adjustment:

300 Career Education 9-12	(.0333)	(.0333)
		(.0666)

Northeast High School (#1241)

68. [Ref. 124101] The EP for one Gifted student in the February 2009 survey expired prior to that survey and a new EP was not prepared. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Northeast High School (#1241)** (Continued)

69. [Ref. 124102] Two students were reported incorrectly in ESOL in the October 2008 survey. The students had been dismissed from ESOL on September 2, 2008, and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:

103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

70. [Ref. 124103] The ELL Student Plans for 29 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of 7 of these 29 students, who were due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year, was assessed prematurely in April 2008 and October 2008. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

103 Basic 9-12	22.4000	
130 ESOL	(22.4000)	.0000

71. [Ref. 124104] One ELL student was absent from school during the 11-day window of the February 2009 survey and should not have been included with that survey's results. We also noted that the ELL Student Plan for this student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

103 Basic 9-12	.4500	
130 ESOL	(.9500)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Northeast High School (#1241) (Continued)

72. [Ref. 124105] The files for eight ELL students were missing and could not be located; consequently, the students' ESOL reporting was not adequately supported. We made the following audit adjustment:

103 Basic 9-12	6.2000	
130 ESOL	<u>(6.2000)</u>	.0000

73. [Ref. 124106] Two ESE students were not reported in accordance with their Matrix of Services forms. We also noted that the Matrix form for one of the students was not reviewed and updated or a new Matrix form prepared when the student's new IEP was prepared. We made the following audit adjustment:

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

74. [Ref. 124107] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.0500)</u>	(.0500)
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75. [Ref. 124170/75] Two teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that the letter used to notify parents of the teachers' out-of-field status did not identify the teachers' out-of-field subject area. We made the following audit adjustments:

<u>Ref. 124170</u>		
103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000

<u>Ref. 124175</u>		
103 Basic 9-12	1.6500	
130 ESOL	<u>(1.6500)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Northeast High School (#1241)</u> (Continued)		
76. [Ref. 124171] <u>One teacher in the October 2008 survey did not hold a Florida teaching certificate at the time of that survey. The teacher had a temporary certificate that expired June 30, 2007. A second temporary certificate was not issued until November 12, 2008. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.2250	
130 ESOL	(.2250)	.0000
77. [Ref. 124172/77] <u>Two teachers taught Basic subject areas 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 teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 124172</u>		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
<u>Ref. 124177</u>		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
78. [Ref. 124173/74] <u>Two teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teachers' out-of-field status for Reading and ESOL. We made the following audit adjustments:</u>		
<u>Ref. 124173</u>		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Northeast High School (#1241)</u> (Continued)	
<u>Ref. 124174</u>	
103 Basic 9-12	.6000
130 ESOL	(.6000)
	.0000

79. [Ref. 124176] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in English but taught courses that required certification in TV Production. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	14.6750	
300 Career Education 9-12	(14.6750)	
		.0000
		(.5500)

Plantation High School (#1451)

80. [Ref. 145176] One teacher taught Reading to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teacher’s out-of-field status, and (b) the teacher had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. Since the ELL students concerned have been adjusted in Finding No. 83 (Ref. 145103), we made no audit adjustment here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Plantation High School (#1451) (Continued)

81. [Ref. 145101] The ELL Student Plans for 25 ELL students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of 5 of these 25 students, who were due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year, was either not assessed or was assessed prematurely during the 2007-08 school year. The assessments should have been conducted during the 2008-09 school year just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

103 Basic 9-12	18.8975	
130 ESOL	<u>(18.8975)</u>	.0000

82. [Ref. 145102] Five FES students were placed in ESOL without an ELL Committee being convened to consider those placements. We noted that three of the five students were also Competent English Readers and Writers and the remaining two students had not been assessed for proficiency in reading and writing. We also noted that one of the students was exited from ESOL on March 7, 2008, and the ELL Student Plans for three of the students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

103 Basic 9-12	2.9820	
130 ESOL	<u>(2.9820)</u>	.0000

83. [Ref. 145103] The ELL Student Plans for 27 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Plantation High School (#1451)</u> (Continued)		
103 Basic 9-12	21.6459	
130 ESOL	<u>(21.6459)</u>	.0000
84. [Ref. 145104] <u>The files for two ELL students did not contain a Home Language Survey or documentation of the students' instructional schedules and programs for the 2008-09 school year. We also noted that the parents of one of the students were not notified of the student's ESOL placement until after the reporting survey and the file for the other student did not contain evidence of parental notification. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
85. [Ref. 145105] <u>The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:</u>		
103 Basic 9-12	.8568	
130 ESOL	<u>(.8568)</u>	.0000
86. [Ref. 145106] <u>The file for one ESE student did not contain evidence that the student's ESE teacher had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
87. [Ref. 145107] <u>A Matrix of Services form for one ESE student was not reviewed and updated or a new Matrix form prepared when the student's new IEP was prepared. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Plantation High School (#1451)</u> (Continued)		
88. [Ref. 145108] <u>Three ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000
89. [Ref. 145170/71/72/73] <u>Four teachers taught English or Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) three teachers (Ref. 145170/71/73) had earned none of the 120 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 145170</u>		
103 Basic 9-12	.1700	
130 ESOL	<u>(.1700)</u>	.0000\
<u>Ref. 145171</u>		
103 Basic 9-12	.2433	
130 ESOL	<u>(.2433)</u>	.0000
<u>Ref. 145172</u>		
103 Basic 9-12	.4496	
130 ESOL	<u>(.4496)</u>	.0000
<u>Ref. 145173</u>		
103 Basic 9-12	1.9754	
130 ESOL	<u>(1.9754)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Plantation High School (#1451) (Continued)

90. [Ref. 145175/77] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 145175) held certification in Family and Consumer Science but taught a course that required certification in Industrial Education and one teacher (Ref. 145177) held certification in Varying Exceptionalities but taught a course that required certification in Any Vocational Field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 145175</u>		
103 Basic 9-12	.5134	
300 Career Education 9-12	<u>(.5134)</u>	.0000
<u>Ref. 145177</u>		
103 Basic 9-12	.0867	
255 ESE Support Level 5	<u>(.0867)</u>	.0000
		<u>.0000</u>

Deerfield Beach High School (#1711)

91. [Ref. 171101] One student was not enrolled in school during the week of the February 2009 survey and one student was absent during the 11-day window of that same survey; consequently, neither student should have been included with the survey's results. We also noted that the timecard for one of the students, who was in Career Education 9-12 (OJT), was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	(.1500)	
130 ESOL	(.5000)	
300 Career Education 9-12	<u>(.1500)</u>	.8000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Deerfield Beach High School (#1711)</u> (Continued)		
92. [Ref. 171102] <u>The ELL Student Plans for two students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:</u>		
103 Basic 9-12	.9000	
130 ESOL	<u>(.9000)</u>	.0000
93. [Ref. 171103] <u>The English language proficiency of four ELL students due to begin a fifth year of ESOL placement during the 2008-09 school year was assessed prematurely in October 2008. The assessments should have been conducted just prior to the start of the students' fifth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:</u>		
103 Basic 9-12	1.9500	
130 ESOL	<u>(1.9500)</u>	.0000
94. [Ref. 171104] <u>The Matrix of Services forms for seven ESE students were not reviewed and updated or a new Matrix form prepared when the students' new IEPs were prepared. We also noted that two of these students were not reported in accordance with their Matrix forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	5.0000	
254 ESE Support Level 4	<u>(5.0000)</u>	.0000
95. [Ref. 171105] <u>The timecards for 18 Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(1.4000)</u>	(1.4000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Deerfield Beach High School (#1711) (Continued)

96. [Ref. 171106] The files for three ELL students were missing and could not be located; consequently, the students' ESOL reporting was not adequately supported. We made the following audit adjustment:

103 Basic 9-12	1.8500	
130 ESOL	(1.8500)	.0000

97. [Ref. 171170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 171170) held certification in Biology but taught a course that required certification in Earth and Space Science and one teacher (Ref. 171171) held certification in ESE but taught a course that required certification in Agriculture. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 171170</u>		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
 <u>Ref. 171171</u>		
103 Basic 9-12	3.4250	
254 ESE Support Level 4	(1.5000)	
300 Career Education 9-12	(1.9250)	.0000

98. [Ref. 171172/73] Two teachers taught English to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 171172) had earned none of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Deerfield Beach High School (#1711)</u> (Continued)		
<u>Ref. 171172</u>		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
 <u>Ref. 171173</u>		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
99. [Ref. 171174] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the teacher had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. 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:</u>		
103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000
		<u>(2.2000)</u>

Boyd H. Anderson High School (#1741)

100. [Ref. 174173/77/78/79/80] Five noncertificated individuals were hired as long-term substitute teachers for the 2008-09 school year. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

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101. [Ref. 174101] Three students (two in our Basic sample and one in our ESOL sample) were not in membership and attendance during the October 2008 or February 2009 surveys and should not have been included with those surveys' results. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
Boyd H. Anderson High School (#1741) (Continued)	
103 Basic 9-12	(1.0000)
130 ESOL	(.4352)
300 Career Education 9-12	(.0648)
	(1.5000)
102. [Ref. 174102/03] <u>The ELL Student Plans for 38 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustments:</u>	
<u>Ref. 174102</u>	
103 Basic 9-12	19.8980
130 ESOL	(19.8980)
	.0000
<u>Ref. 174103</u>	
103 Basic 9-12	8.8267
130 ESOL	(8.8267)
	.0000
103. [Ref. 174104] <u>Two ESE students were not reported in accordance with their Matrix of Services form. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	(1.5000)
	.0000
104. [Ref. 174105] <u>The English language proficiency of one ELL student due to begin a sixth year of ESOL placement during the 2008-09 school year was assessed prematurely in April 2008. The assessments should have been conducted in January 2009 just prior to the start of the student's sixth year of ESOL placement, as determined by the student's ESOL anniversary date. We made the following audit adjustment:</u>	
103 Basic 9-12	.4352
130 ESOL	(.4352)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Boyd H. Anderson High School (#1741) (Continued)

105. [Ref. 174170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in English and Music, respectively, but taught courses that required certification in Reading or the Reading Endorsement. We also noted that the teachers' classes included ELL students but the teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. Additionally, the parents of the ELL students concerned were not notified of the teachers' out-of-field status in Reading and ESOL and one of the teachers (Ref. 174171) had earned none of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 174170</u>		
103 Basic 9-12	1.0438	
130 ESOL	(1.0438)	.0000
<u>Ref. 174171</u>		
103 Basic 9-12	1.1145	
130 ESOL	(1.1145)	.0000

106. [Ref. 174172/76/81/83] Four teachers taught Reading or English to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) three of the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (Two of the teachers [Ref. 174172/76] had earned none of 300 required points and one teacher [Ref. 174181] had earned only 60 of 300 required points.) We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Boyd H. Anderson High School (#1741)</u> (Continued)		
<u>Ref. 174172</u>		
103 Basic 9-12	1.5059	
130 ESOL	<u>(1.5059)</u>	.0000
<u>Ref. 174176</u>		
103 Basic 9-12	.5236	
130 ESOL	<u>(.5236)</u>	.0000
<u>Ref. 174181</u>		
103 Basic 9-12	.5304	
130 ESOL	<u>(.5304)</u>	.0000
<u>Ref. 174183</u>		
103 Basic 9-12	.1734	
130 ESOL	<u>(.1734)</u>	.0000
107. [Ref. 174182] <u>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:</u>		
103 Basic 9-12	1.3991	
130 ESOL	<u>(1.3991)</u>	<u>.0000</u>
		<u>(1.5000)</u>

Miramar High School (#1751)

108. [Ref. 175172] One teacher taught Biology to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. Since the ELL students concerned have been adjusted in Finding No. 114 (Ref. 175107), we made no audit adjustment here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Miramar High School (#1751)</u> (Continued)	
109. [Ref. 175101] <u>The files for two ESE students did not contain IEPs covering the reporting surveys. We made the following audit adjustment:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>
	.0000
110. [Ref. 175102] <u>The file for one ESE student did not contain a <i>Matrix of Services</i> form covering the October 2008 survey. We also noted that the student's IEP expired prior to the February 2009 survey and a new IEP and <i>Matrix</i> form were not prepared until June 3, 2009. We made the following audit adjustment:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
111. [Ref. 175103/05] <u>Two ESE students were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>	
<u>Ref. 175103</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
<u>Ref. 175105</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Miramar High School (#1751) (Continued)

112. [Ref. 175104] We noted the following exceptions involving the *Matrix of Services* forms covering the October 2008 and February 2009 surveys for one ESE student who was reported in program No. 255 (ESE Support Level 5): (a) the *Matrix* form covering the October 2008 survey reflected services provided to the student at another District school and did not include the services provided at Miramar High School, and (b) the *Matrix* form covering the February 2009 survey supported program No. 254 (ESE Support Level 4) rather than program No. 255. We made the following audit adjustment:

254 ESE Support Level 4	.7610	
255 ESE Support Level 5	(.7610)	.0000

113. [Ref. 175106] A *Matrix of Services* form for one ESE student was not reviewed and updated or a new *Matrix* form prepared when the student's new IEP was prepared. We made the following audit adjustment:

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

114. [Ref. 175107] The *ELL Student Plans* for 15 ELL students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of 4 of these 15 students, who were due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was either not assessed or was assessed prematurely during the 2007-08 school year. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

103 Basic 9-12	10.5749	
130 ESOL	(10.5749)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)	
Miramar High School (#1751) (Continued)		
115. [Ref. 175108] <u>The parental notification letters for two ELL students in the October 2008 and February 2009 surveys were not dated. The file for one of the students did contain other evidence of parental notification but only for the February 2009 survey. We made the following audit adjustment:</u>		
103 Basic 9-12	1.3670	
130 ESOL	(1.3670)	.0000
116. [Ref. 175109] <u>One student was reported incorrectly in ESOL. The student had been dismissed from ESOL prior to the reporting survey and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:</u>		
103 Basic 9-12	.1734	
130 ESOL	(.1734)	.0000
117. [Ref. 175110] <u>One Career Education 9-12 (OJT) student was reported incorrectly for work time. The student's timecard indicated that the student did not work during the survey week. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0665)	(.0665)
118. [Ref. 175111] <u>Two Career Education 9-12 (OJT) students were not employed during survey week and documentation of the students' job search efforts was either undated or indicated that employment contacts were made prior to the survey week concerned. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1330)	(.1330)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Miramar High School (#1751) (Continued)

119. [Ref. 175112] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.0665)	(.0665)
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120. [Ref. 175113] The timecards for three Career Education 9-12 (OJT) students were signed by the students' employers either before the reporting survey week concerned or before the end of the time period covered by the timecard; consequently, the timecards were not properly approved by those employers. We made the following audit adjustment:

300 Career Education 9-12	(.2660)	(.2660)
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121. [Ref. 175114] The English language proficiency of one ELL student due to begin a fifth year of ESOL placement was assessed prematurely in March 2008. The assessment should have been conducted in January 2009 just prior to the start of the student's fifth year of ESOL placement, as determined by the student's ESOL anniversary date. We made the following audit adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

122. [Ref. 175170/74] Two teachers taught Basic subject areas to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 175170</u>		
103 Basic 9-12	.7803	
130 ESOL	(.7803)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)	
Miramar High School (#1751) (Continued)		
<u>Ref. 175174</u>		
103 Basic 9-12	.6936	
130 ESOL	(.6936)	.0000
123. [Ref. 175171] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field but had earned none 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:</u>		
103 Basic 9-12	.3266	
130 ESOL	(.3266)	.0000
124. [Ref. 175173/75] <u>Two teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 175173] had earned 60 of 120 required points and the other [Ref. 175175] had earned none of 300 required points.) We made the following audit adjustments:</u>		
<u>Ref. 175173</u>		
103 Basic 9-12	.2660	
130 ESOL	(.2660)	.0000
<u>Ref. 175175</u>		
103 Basic 9-12	.0867	
130 ESOL	(.0867)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Miramar High School (#1751) (Continued)

125. [Ref. 175176] We noted the following exceptions involving one out-of-field teacher in Reading and ESOL in the October 2008 and February 2009 surveys: (a) the teacher's out-of-field status for Reading was not approved by the School Board until February 3, 2009, and (b) the School Board did not approve the teacher to teach out-of-field in ESOL. We also noted that the parents of the students taught by this out-of-field teacher were notified only of the teacher's out-of-field status in Reading (on February 4, 2009). They were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:

103 Basic 9-12	.0665	
130 ESOL	(.0665)	.0000
		(.5320)

Whispering Pines School (#1752)

126. [Ref. 175201] The files for three ESE students did not contain a *Matrix of Services* form covering the February 2009 survey. We also noted that the file for one of these students did not contain a valid IEP. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(1.5000)	.0000

127. [Ref. 175202] Three ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)**

Whispering Pines School (#1752) (Continued)

128. [Ref. 175203] Two ESE students were absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We noted that the attendance records for one of these students indicated that the student had withdrawn from school prior to the reporting survey. We made the following audit adjustment:

255 ESE Support Level 5	(1.0000)	(1.0000)
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129. [Ref. 175204] The Matrix of Services form for one ESE student was not reviewed and updated or a new Matrix form prepared when the student's new IEP was prepared. We made the following audit adjustment:

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

130. [Ref. 175205] The Matrix of Services form for one ESE student, who was enrolled both in Whispering Pines and in another District school, reflected only the ESE services provided at Whispering Pines. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.2601	
255 ESE Support Level 5	(.2601)	.0000

131. [Ref. 175271] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education but taught a course that required certification in ESE. 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	.0500	
255 ESE Support Level 5	(.0500)	.0000

(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Cypress Elementary School (#1781)</u>		
132. [Ref. 178101] <u>The file for one ESE student did not contain an IEP covering the reporting surveys. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000
133. [Ref. 178102] <u>The <i>ELL Student Plans</i> for 11 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the file for one of these students did not contain evidence that the student's parents had been notified of the student's ESOL placement. We made the following audit adjustment:</u>		
101 Basic K-3	6.1100	
102 Basic 4-8	1.6100	
130 ESOL	<u>(7.7200)</u>	.0000
134. [Ref. 178103] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
135. [Ref. 178170] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	1.6000	
130 ESOL	<u>(1.6000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Seminole Middle School (#1891)

136. [Ref. 189101/02] The ELL Student Plans for 21 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustments:

<u>Ref. 189101</u>		
102 Basic 4-8	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

<u>Ref. 189102</u>		
102 Basic 4-8	15.0000	
130 ESOL	<u>(15.0000)</u>	.0000

137. [Ref. 189103] The files for four ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We noted that the ELL folder for one student was signed by the student's parent but the signature was not dated. We made the following audit adjustment:

102 Basic 4-8	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000

138. [Ref. 189104] Two students were reported incorrectly in ESOL. The students were FES and had not been assessed for proficiency in reading and writing. One student did not have an ELL Committee convened to consider the student's ESOL placement. The other student was placed based on the recommendation of an ELL Committee but the Committee did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Seminole Middle School (#1891) (Continued)

We also noted that the file for one student did not contain evidence that the student’s parents had been notified of the student’s ESOL placement. We made the following audit adjustment:

102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

139. [Ref. 189105] The file for one ELL student was missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.3000	
130 ESOL	<u>(.3000)</u>	.0000

140. [Ref. 189106] The English language proficiency of three ELL students due to begin a fourth year of ESOL placement during the 2008-09 school year was not assessed on a timely basis. The assessments were due in November 2008 (one student) and January 2009 (two students) but were not conducted until April 2009. The assessments should have been conducted just prior to the start of the student’s fourth year of ESOL placement as determined by the student’s ESOL anniversary dates. We made the following audit adjustment:

102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

141. [Ref. 189107] One ELL student had withdrawn from school prior to the October 2008 survey and should not have been included with that survey’s results. We also noted that the student’s ELL Student Plan had not been reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

130 ESOL	<u>(.5000)</u>	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Seminole Middle School (#1891)</u> (Continued)		
142. [Ref. 189108] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
143. [Ref. 189170/71] <u>Two teachers taught Language Arts or Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 189170) had earned none of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:</u>		
<u>Ref. 189170</u>		
102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
<u>Ref. 189171</u>		
102 Basic 4-8	.9000	
130 ESOL	<u>(.9000)</u>	.0000
144. [Ref. 189172] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field but had earned only 60 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. 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:</u>		
102 Basic 4-8	1.1000	
130 ESOL	<u>(1.1000)</u>	<u>.0000</u> <u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Piper High School (#1901)

145. [Ref. 190171/72/77] Three teachers were hired as long-term substitutes and taught courses during the 2008-09 school year. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

.0000

146. [Ref. 190101] One ESE student was absent from school during the 11-day window of the February 2009 survey and should not have been included with that survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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147. [Ref. 190102] We noted the following exceptions involving five students (one Career Education 9-12 (OJT) student and four ESE students):

- a. The OJT student was not in membership and attendance during the February 2009 survey and should not have been reported with the survey's results.
- b. The files for two ESE students did not contain IEPs or Matrix of Services forms covering the October 2008 or February 2009 surveys.
- c. The files for two ESE students did not contain Matrix of Services forms covering the October 2008 or February 2009 surveys.

We made the following audit adjustment:

103 Basic 9-12	(.1500)	
300 Career Education 9-12	(.3500)	(.5000)
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Piper High School (#1901)</u> (Continued)		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
148. [Ref. 190103] <u>The IEP for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
149. [Ref. 190104] <u>The <i>ELL Student Plans</i> for two students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of one of these students due to begin a fourth year of ESOL placement during the 2008-09 school year was assessed prematurely in April 2008. The assessments should have been conducted just prior to the student's fourth year of ESOL placement, as determined by the student's ESOL anniversary date. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5000	
130 ESOL	(1.5000)	.0000
150. [Ref. 190105] <u>We noted the following exceptions involving the <i>Matrix of Services</i> forms for 15 ESE students: (a) the files for 12 students did not contain the IEPs and <i>Matrix</i> forms necessary to support the students' ESE reporting, and (b) the <i>Matrix</i> forms for 3 students were not reviewed and updated when the students' IEPs were prepared. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	11.5000	
254 ESE Support Level 4	(11.0000)	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Piper High School (#1901) (Continued)

151. [Ref. 190106] One Career Education 9-12 (OJT) student was reported incorrectly for OJT work time. The student’s timecard indicated that the student was not employed during the survey week and there was no documentation that the student was otherwise engaged in a job search. We made the following audit adjustment:

300 Career Education 9-12	(.2000)	(.2000)
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152. [Ref. 190173] One teacher taught Math 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	.5000	
130 ESOL	(.5000)	.0000

153. [Ref. 190174] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in General Science Level C and Elementary Education but taught courses that required certification in Science Level 1 and Health. 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	10.7250	
130 ESOL	(.3000)	
300 Career Education 9-12	(10.4250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Piper High School (#1901)** (Continued)

154. [Ref. 190175/78] Two teachers taught Reading and English, respectively, to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that the parental notification letters did not identify the teachers' out-of-field subject areas; consequently, the letters did not adequately disclose the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 190175</u>		
103 Basic 9-12	.3150	
130 ESOL	<u>(.3150)</u>	.0000
<u>Ref. 190178</u>		
103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000

155. [Ref. 190176] One Reading teacher was not properly certified and was not approved by the School Board to teach Reading out-of-field. The teacher held certification in English but taught a course that required certification in Reading and ESOL (the teacher's out-of-field status in ESOL was appropriately approved by the School Board). We also noted that the parental notification letters did not identify the teacher's out-of-field subject areas; consequently, the letters did not adequately disclose the teacher's out-of-field status in Reading or ESOL. We made the following audit adjustment:

103 Basic 9-12	.6000	
130 ESOL	<u>(.6000)</u>	<u>.0000</u>
		 <u>(1.2000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Cooper City High School (#1931)

156. [Ref. 193101] Two students were reported incorrectly in program No. 113 (Grades 9-12 with ESE Services). The IEP for one student had expired prior to the reporting survey concerned and the other student had been dismissed from the Gifted program during the previous school year. We made the following audit adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	<u>(1.5000)</u>	.0000

157. [Ref. 193102] The Matrix of Services forms for 15 ESE students were either missing and could not be located or were not reviewed and updated when the students' IEPs were revised. We also noted that the IEP for one student in the February 2009 survey had expired prior to that survey. We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	13.0000	
254 ESE Support Level 4	(10.0000)	
255 ESE Support Level 5	<u>(3.5000)</u>	.0000

158. [Ref. 193103] The ELL Student Plans for six students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of two ELL students due to begin a fourth and fifth year of ESOL placement during the 2008-09 school year was assessed prematurely during the 2007-08 school year. The assessments should have been conducted just prior to the start of the students' fourth and fifth year of ESOL placement during the 2008-09 school year, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

103 Basic 9-12	4.5636	
130 ESOL	<u>(4.5636)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Cooper City High School (#1931)</u> (Continued)		
159. [Ref. 193104] <u>The file for one ELL student was missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	.9034	
130 ESOL	(.9034)	.0000
160. [Ref. 193105] <u>Two Career Education 9-12 (OJT) students were reported incorrectly for OJT work time. According to their timecards, the students did not work during the week of the reporting survey. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0932)	(.0932)
161. [Ref. 193106] <u>The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0466)	(.0466)
162. [Ref. 193170] <u>One teacher taught Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) the teacher had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.6534	
130 ESOL	(.6534)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Cooper City High School (#1931) (Continued)

163. [Ref. 193171] One teacher taught 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	.1500	
130 ESOL	(.1500)	.0000
		(.1398)

James S. Hunt Elementary School (#1971)

164. [Ref. 197101] The ELL Student Plans for 15 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that one of the students was FES and had been placed in ESOL without an ELL Committee being convened to consider that placement. We made the following audit adjustment:

101 Basic K-3	7.8200	
102 Basic 4-8	2.7600	
130 ESOL	(10.5800)	.0000

165. [Ref. 197102] The English language proficiency of one ELL student due to begin a fifth year of ESOL placement during the 2008-09 school year was most recently assessed in 2006. The assessment should have been conducted just prior to the start of the student’s fifth year of ESOL placement during the 2008-09 school year, as determined by the student’s ESOL anniversary date. We made the following audit adjustment:

102 Basic 4-8	.9200	
130 ESOL	(.9200)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

James S. Hunt Elementary School (#1971) (Continued)

166. [Ref. 197170] One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

101 Basic K-3	.9000	
130 ESOL	<u>(.9000)</u>	.0000

167. [Ref. 197171] One teacher taught Reading to classes that included ELL students but was not properly certified to teach Reading or ELL students and was not approved by the School Board to teach Reading or ELL 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 in Reading and ESOL, and (b) the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We made the following audit adjustment:

101 Basic K-3	1.1000	
130 ESOL	<u>(1.1000)</u>	.0000

168. [Ref. 197172] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

101 Basic K-3	1.2000	
130 ESOL	<u>(1.2000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Coral Cove Elementary School (#2011)

169. [Ref. 201101] The ELL Student Plans for 36 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted the following additional exceptions involving 12 of these students:

- a. One student was reported incorrectly in ESOL. The student was FES and an ELL Committee had not been convened to consider the student's ESOL placement.
- b. The files for ten students did not contain evidence that the students' parents had been notified of the students' ESOL placements.
- c. The English language proficiency of one student due to begin a fifth year of ESOL placement during the 2008-09 school year had not been assessed by the District since May 2007. The assessment for the student's fifth year placement should have been conducted just prior to the start of that fifth year, as determined by the student's ESOL anniversary date.

We made the following audit adjustment:

101 Basic K-3	21.6100	
102 Basic 4-8	10.1000	
130 ESOL	<u>(31.7100)</u>	.0000

170. [Ref. 201102] The files for three ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We made the following audit adjustment:

101 Basic K-3	1.8400	
102 Basic 4-8	.9200	
130 ESOL	<u>(2.7600)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Coral Cove Elementary School (#2011)</u> (Continued)	
171. [Ref. 201103] <u>The files for two ELL students were missing and could not be located; consequently, the students' ESOL reporting was not adequately supported. We made the following audit adjustment:</u>	
101 Basic K-3	.9200
102 Basic 4-8	.9100
130 ESOL	<u>(1.8300)</u>
	.0000
172. [Ref. 201104] <u>One ELL student was reported incorrectly in ESOL. The student was FES and an ELL Committee had not been convened to consider the student's ESOL placement. We made the following audit adjustment:</u>	
101 Basic K-3	.9200
130 ESOL	<u>(.9200)</u>
	.0000
173. [Ref. 201105] <u>One student was reported incorrectly in ESOL. The student had been exited from ESOL on September 24, 2008, and should have been reported in program No. 102 (Basic 4-8). We made the following audit adjustment:</u>	
102 Basic 4-8	.9200
130 ESOL	<u>(.9200)</u>
	.0000
174. [Ref. 201106] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
175. [Ref. 201107] <u>The <i>Matrix of Services</i> forms for five ESE students were not reviewed and updated or new <i>Matrix</i> forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Coral Cove Elementary School (#2011)</u> (Continued)		
111 Grades K-3 with ESE Services	3.5000	
254 ESE Support Level 4	(3.5000)	.0000
		.0000

South Plantation High School (#2351)

176. [Ref. 235101] The EP for one Gifted student was not signed by any of the members of the student’s EP-development team. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

177. [Ref. 235102] The file for one Gifted student did not contain an EP covering the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

178. [Ref. 235103] The Matrix of Services forms for 12 ESE students reported in programs No. 254 (ESE Support Level 4) and No. 255 (ESE Support Level 5) were not reviewed and updated or new Matrix forms prepared when the students’ new IEPs were prepared. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	9.5000	
254 ESE Support Level 4	(5.5000)	
255 ESE Support Level 5	(4.0000)	.0000

179. [Ref. 235104] Three ESE students were not reported in accordance with the students’ Matrix of Services forms. We also noted that the Matrix form for one of the students was not reviewed and updated or a new Matrix form completed when the student’s new IEP was prepared. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>South Plantation High School (#2351)</u> (Continued)	
113 Grades 9-12 with ESE Services	2.5000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	(1.0000)
	.0000
180. [Ref. 235105] <u>Three ESE students were not in membership and attendance during the reporting surveys and should not have been included with the surveys' results. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.7838)
255 ESE Support Level 5	(.4369)
	(1.2207)
181. [Ref. 235106] <u>The ELL Student Plans for 13 ELL students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of 2 of the 13 students, who were due to begin a fourth year of ESOL placement during the 2008-09 school year, was assessed prematurely during the 2007-08 school year. The assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement during the 2008-09 school year, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:</u>	
103 Basic 9-12	7.5862
130 ESOL	(7.5862)
	.0000
182. [Ref. 235107] <u>Three students were incorrectly reported in ESOL. The students were FES, had not been assessed for proficiency in reading and writing, and did not have an ELL Committee convened to consider their ESOL placements. We also noted that two of these students had been dismissed from the ESOL shortly after the October 2008 survey. Additionally, the ELL Student Plans for the three students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>South Plantation High School (#2351)</u> (Continued)		
103 Basic 9-12	1.8008	
130 ESOL	<u>(1.8008)</u>	.0000
<p>183. [Ref. 235108] <u>The English language proficiency of four ELL students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was assessed prematurely during the 2007-08 school year. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement in the 2008-09 school year, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:</u></p>		
103 Basic 9-12	1.8008	
130 ESOL	<u>(1.8008)</u>	.0000
<p>184. [Ref. 235109] <u>The files for two ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We made the following audit adjustment:</u></p>		
103 Basic 9-12	1.2174	
130 ESOL	<u>(1.2174)</u>	.0000
<p>185. [Ref. 235110] <u>The ELL Student Plans for two students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of one of the students, who was due to begin a fourth year of ESOL placement during the 2008-09 school year, was assessed prematurely in March 2008. The assessment should have been conducted just prior to the start of the student's fourth year of ESOL placement in October 2008, as determined by the student's ESOL anniversary date. We made the following audit adjustment:</u></p>		
103 Basic 9-12	1.4336	
130 ESOL	<u>(1.4336)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**South Plantation High School (#2351)** (Continued)

186. [Ref. 235170] One teacher taught Reading to classes that included ELL students. The 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, at the time of the February 2009 survey, the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Additionally, 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	1.2002	
130 ESOL	(1.2002)	.0000

187. [Ref. 235171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Horticulture but taught courses which required certification in Agriculture. 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	30.0848	
300 Career Education 9-12	(30.0848)	.0000

188. [Ref. 235172/75/78] Three teachers taught Math 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 teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 235172</u>		
103 Basic 9-12	1.9514	
130 ESOL	(1.9514)	.0000

<u>Ref. 235175</u>		
103 Basic 9-12	2.2336	
130 ESOL	(2.2336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
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South Plantation High School (#2351) (Continued)

<u>Ref. 235178</u>		
103 Basic 9-12	1.2676	
130 ESOL	<u>(1.2676)</u>	<u>.0000</u>

189. [Ref. 235173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Hearing Impaired but taught a course that required certification in Reading or the Reading Endorsement. (The Reading Endorsement was added to the teacher’s certificate on November 12, 2008, approximately one month after the October 2008 survey; consequently, it was not effective for that survey.) We also noted that the teacher’s classes included ELL students but the teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. Additionally, we noted that: (a) the parents of the ELL students concerned were not notified of the teacher’s out-of-field status in Reading and ESOL, and (b) the teacher had earned none of the 300 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.6143	
130 ESOL	(.5312)	
254 ESE Support Level 4	<u>(.0831)</u>	<u>.0000</u>

190. [Ref. 235174/76] Two teachers were appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teachers’ out-of-field status. We made the following audit adjustments:

<u>Ref. 235174</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>South Plantation High School (#2351)</u> (Continued)			
<u>Ref. 235176</u>			
103 Basic 9-12	1.8000		
130 ESOL	(1.8000)		.0000
191. [Ref. 235177] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the teacher had not earned the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. (The teacher had earned only 120 points by the October 2008 survey and 180 points by the February 2009 survey.) 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:</u>			
103 Basic 9-12	.7838		
130 ESOL	(.7838)		.0000
			<u>(1.2207)</u>
<u>Horizon Elementary School (#2531)</u>			
192. [Ref. 253101] <u>One ELL student had withdrawn from school prior to the February 2009 survey and should not have been included with that survey's results. We made the following audit adjustment:</u>			
101 Basic K-3	(.0248)		
130 ESOL	(.4752)		(.5000)
193. [Ref. 253102] <u>The ELL Student Plans for two students were not reviewed and updated for the 2008-09 school year until after the October 2008 survey. (See Finding No. 1.) We made the following audit adjustment:</u>			
102 Basic 4-8	.9420		
130 ESOL	(.9420)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Horizon Elementary School (#2531) (Continued)

194. [Ref. 253103] The ELL Student Plans for three students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

101 Basic K-3	.9420	
102 Basic 4-8	1.9176	
130 ESOL	<u>(2.8596)</u>	.0000

195. [Ref. 253104] The English language proficiency of three students due to begin a fourth year of ESOL placement during the 2008-09 school year was assessed prematurely in March and April 2008. The assessments should have been conducted just prior to the students' fourth year of ESOL placement during the 2008-09 school year, as determined by the students' ESOL anniversary dates. We noted that one of the students was FES and was placed in ESOL without an ELL Committee being convened to consider that placement. We made the following audit adjustment:

101 Basic K-3	1.4004	
102 Basic 4-8	.4752	
130 ESOL	<u>(1.8756)</u>	.0000

196. [Ref. 253105] The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:

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

197. [Ref. 253170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Horizon Elementary School (#2531)</u> (Continued)			
101 Basic K-3		2.0000	
130 ESOL		(2.0000)	.0000
198. [Ref. 253171] <u>One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. We made the following audit adjustment:</u>			
101 Basic K-3		2.1000	
102 Basic 4-8		.4704	
130 ESOL		(2.5704)	.0000
			(.5000)
<u>Tamarac Elementary School (#2621)</u>			
199. [Ref. 262102] <u>Four ELL student were reported incorrectly in ESOL. The students were FES (and one was also a Competent English Reader and Writer) but were placed in ESOL without an ELL Committee being convened to consider that placement. We also noted that the file for one of these students did not contain evidence that the student's parents had been notified of the student's ESOL placement. We made the following audit adjustment:</u>			
101 Basic K-3		2.3760	
102 Basic 4-8		.9504	
130 ESOL		(3.3264)	.0000
200. [Ref. 262103] <u>The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:</u>			
101 Basic K-3		.4752	
130 ESOL		(.4752)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Tamarac Elementary School (#2621) (Continued)

201. [Ref. 262104] The Matrix of Services forms for four ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:

111 Grades K-3 with ESE Services	3.0000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(4.0000)</u>	.0000
		<u>.0000</u>

J. P. Taravella High School (#2751)

202. [Ref. 275101] The Matrix of Services form for one ESE student was not reviewed and updated or a new Matrix form completed when the student's new IEP was prepared. We made the following audit adjustment:

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

203. [Ref. 275102] The EP for one Gifted ESE student expired on September 8, 2008, and a new EP was not prepared. We made the following audit adjustment:

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

204. [Ref. 275103] The ELL Student Plans for 18 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency for one of these ELL students due to begin a fifth year of ESOL placement during the 2008-09 school year was assessed prematurely in April 2008. The assessment should have been conducted just prior to the student's fifth year of ESOL placement during the 2008-09 school year, as determined by the student's ESOL anniversary date. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>J. P. Taravella High School (#2751)</u> (Continued)			
103 Basic 9-12	11.9418		
130 ESOL	<u>(11.9418)</u>		.0000
205. [Ref. 275104] <u>The English language proficiency of one ELL student due to begin a fourth year of ESOL placement during the 2008-09 school year was assessed prematurely in April 2008. The assessment should have been conducted in January 2009 just prior to the student's fourth year of ESOL placement, as determined by the student's ESOL anniversary date. We made the following audit adjustment:</u>			
103 Basic 9-12	.4301		
130 ESOL	<u>(.4301)</u>		.0000
206. [Ref. 275105] <u>The files for two ELL students did not contain evidence that the students' parents had been notified of the students' placement in the ESOL program. We made the following audit adjustment:</u>			
103 Basic 9-12	.9284		
130 ESOL	<u>(.9284)</u>		.0000
207. [Ref. 275106] <u>The Matrix of Services forms for two ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs' were prepared. We made the following audit adjustment:</u>			
113 Grades 9-12 with ESE Services	1.0000		
254 ESE Support Level 4	<u>(1.0000)</u>		.0000
208. [Ref. 275107] <u>The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>			
300 Career Education 9-12	<u>(.6291)</u>		(.6291)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

J. P. Taravella High School (#2751) (Continued)

209. [Ref. 275108] One Career Education 9-12 (OJT) student was reported incorrectly for OJT work time. The student's timecard indicated that the student was not employed during the week of the reporting survey and there was no documentation that the student was otherwise engaged in a job search. We made the following audit adjustment:

300 Career Education 9-12	(.0699)	(.0699)
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210. [Ref. 275170] One teacher taught Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the teacher had earned none of the in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline, and (b) 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	1.4099	
130 ESOL	(1.4099)	.0000

211. [Ref. 275171/72] Two teachers taught Basic subject areas 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 teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 275171</u>		
103 Basic 9-12	.6035	
130 ESOL	(.6035)	.0000
 <u>Ref. 275172</u>		
103 Basic 9-12	1.1917	
130 ESOL	(1.1917)	.0000
		(.6990)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lyons Creek Middle School (#3101)

212. [Ref. 310101] The reported course schedules for 119 students (50 of whom were in our ESOL sample) incorrectly listed 60 minutes per class period. The correct number was 47 minutes per class period as reflected on the school's 2008-09 bell schedule. We also noted one or more of the following additional exceptions involving the 50 students included in our sample:

- File missing and could not be located.
- *ELL Student Plan* not reviewed and updated for the 2008-09 school year (see Finding No. 1).
- English language proficiency assessment to support ESOL placement beyond the initial three-year base period either not conducted or conducted prematurely.
- Student was FES and a Competent English Reader and Writer and was reported in ESOL without an ELL Committee being convened to consider that placement.
- No evidence of parental notification.
- Student beyond the maximum six-year period allowed for State funding of ESOL.

We made the following audit adjustment:

102 Basic 4-8	60.5272	
130 ESOL	<u>(60.5272)</u>	.0000

213. [Ref. 310102] 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	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lyons Creek Middle School (#3101) (Continued)

214. [Ref. 310103] The Matrix of Services forms for four ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	2.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.5000)	.0000

215. [Ref. 310172] One teacher's Florida teaching certificate was expired and a new certificate was not issued until April 10, 2009. We made the following audit adjustment:

102 Basic 4-8	.1568	
130 ESOL	(.1568)	.0000

216. [Ref. 310173] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustment:

102 Basic 4-8	2.1952	
130 ESOL	(2.1952)	.0000

217. [Ref. 310176] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education-K but taught courses that required certification in Reading or the Reading Endorsement. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.0784	
130 ESOL	(.0784)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
 Florida Education Finance Program (FEFP)
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FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Quiet Waters Elementary School (#3121)</u>		
218. [Ref. 312101] <u>One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student's ESOL placement. We made the following audit adjustment:</u>		
101 Basic K-3	.9400	
130 ESOL	(.9400)	.0000
219. [Ref. 312102] <u>The Matrix of Services form for one ESE student was not reviewed and updated or a new Matrix form prepared when the student's new IEP was prepared. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
220. [Ref. 312103] <u>Two students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider their ESOL placement. We made the following audit adjustment:</u>		
101 Basic K-3	1.4300	
130 ESOL	(1.4300)	.0000
221. [Ref. 312104] <u>The English language proficiency of three ELL students due to begin a fourth year of ESOL placement during the 2008-09 school year was assessed prematurely during the 2007-08 school year. The assessments should have been conducted just prior to the students' fourth year of ESOL placement during the 2008-09 school year, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:</u>		
101 Basic K-3	2.8200	
130 ESOL	(2.8200)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Quiet Waters Elementary School (#3121) (Continued)

222. [Ref. 312170] One teacher in the October 2008 and February 2009 surveys was appropriately approved by the School Board to teach ELL students out-of-field; however, the teacher had not earned the 300 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. (The teacher had earned only 60 points by the October 2008 survey and 120 points by the February 2009 survey.) We made the following audit adjustment:

101 Basic K-3	.8000	
130 ESOL	<u>(.8000)</u>	<u>.0000</u>
		<u>.0000</u>

Tequesta Trace Middle School (#3151)

223. [Ref. 315101] The ELL Student Plans for 13 students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that the English language proficiency of four of these ELL students, who were due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year, was assessed prematurely in April or May 2008. The assessments should have been conducted just prior to the start of the students’ fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year, as determined by the students’ ESOL anniversary dates. Additionally, 1 of the 13 students 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 ESOL placement. We made the following audit adjustment:

102 Basic 4-8	8.4779	
130 ESOL	<u>(8.4779)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Tequesta Trace Middle School (#3151)** (Continued)

224. [Ref. 315102] Two FES students were reported incorrectly in ESOL. The ELL Committee for one of the students, who was also a Competent English Reader and Writer, did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. The second student's proficiency in reading and writing was not assessed and an ELL Committee was not convened to consider the student's ESOL placement. We made the following audit adjustment:

102 Basic 4-8	1.6921	
130 ESOL	(1.6921)	.0000

225. [Ref. 315103] The English language proficiency of one ELL student due to begin a sixth year of ESOL placement during the 2008-09 school year was assessed prematurely in April or May 2008. The assessments should have been conducted just prior to the start of the student's sixth year of ESOL placement in November 2008, as determined by the student's ESOL anniversary date. We made the following audit adjustment:

102 Basic 4-8	.4585	
130 ESOL	(.4585)	.0000

226. [Ref. 315104] One ELL student was beyond the maximum six-year period allowed for State funding for ESOL. We made the following audit adjustment:

102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000

227. [Ref. 315106] The file for one ELL student did not contain evidence that the student's parents had been notified of the student's ESOL placement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Tequesta Trace Middle School (#3151)</u> (Continued)		
102 Basic 4-8	.5502	
130 ESOL	(.5502)	.0000
228. [Ref. 315107] <u>The file for one ESE student did not contain an IEP or Matrix of Services form covering the reporting survey. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000
229. [Ref. 315108] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We also noted that the file for one of these ESE students did not contain a Matrix of Services form covering the October 2008 survey. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
230. [Ref. 315170/72/73/74] <u>Four teachers taught Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were either not approved by the School Board to teach such students out-of-field (Ref. 315172/73) or were not approved until February 2, 2009 (Ref. 315170/74). With regard to two of the teachers (Ref. 315172/74), we also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) the teachers had not earned the 300 in-service training points required by rule and the teachers' in-service training timelines. (One teacher [Ref. 315172] had earned no points and the other [Ref. 315174] had earned only 180 points.) We made the following audit adjustments:</u>		
<u>Ref. 315170</u>		
102 Basic 4-8	.0917	
130 ESOL	(.0917)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)
<u>Tequesta Trace Middle School (#3151)</u> (Continued)		
Ref. 315172		
102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000
Ref. 315173		
102 Basic 4-8	.9170	
130 ESOL	(.9170)	.0000
Ref. 315174		
102 Basic 4-8	1.1921	
130 ESOL	(1.1921)	<u>.0000</u> <u>.0000</u>
<u>Charles W. Flanagan High School (#3391)</u>		
231. [Ref. 339172/75] <u>Two noncertificated teachers were hired as long-term substitutes and taught one course during the 2008-09 school year. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.</u>		.0000
232. [Ref. 339101] <u>The English language proficiency of eight ELL students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was assessed prematurely in April, May, or October 2008. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:</u>		
103 Basic 9-12	3.7000	
130 ESOL	(3.7000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Charles W. Flanagan High School (#3391) (Continued)

233. [Ref. 339102] The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year until after the reporting surveys (see Finding No. 1). We also noted that the parents of this student were not notified of the student’s ESOL placement until February 26, 2009, also after the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

234. [Ref. 339103] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	1.8000	
130 ESOL	(1.8000)	.0000

235. [Ref. 339104] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student’s ESOL placement. We made the following audit adjustment:

103 Basic 9-12	.2250	
130 ESOL	(.2250)	.0000

236. [Ref. 339105] The Matrix of Services form for one ESE student was not reviewed and updated or a new Matrix form prepared when the student’s new IEP was prepared. We made the following audit adjustment:

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

237. [Ref. 339106] Two Career Education 9-12 (OJT) students had withdrawn from school prior to the October 2008 survey or February 2009 survey and should not have been included with the survey’s results. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Charles W. Flanagan High School (#3391)</u> (Continued)		
103 Basic 9-12	(.3750)	
130 ESOL	(.3000)	
300 Career Education 9-12	(.3250)	(1.0000)
238. [Ref. 339108] <u>One Career Education 9-12 (OJT) student was reported incorrectly for OJT work time. The student's timecard indicated that the student was not employed during survey week. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0500)	(.0500)
239. [Ref. 339170/71/73/74] <u>Four teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 339170] had earned none of 60 required points; one teacher [Ref. 339171] had earned only 78 of 120 required points; and two teachers [Ref. 339173/74] had earned only 180 and 60, respectively, of 300 required points.) We made the following audit adjustments:</u>		
<u>Ref. 339170</u>		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
<u>Ref. 339171</u>		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
<u>Ref. 339173</u>		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
<u>Charles W. Flanagan High School (#3391)</u> (Continued)	
Ref. 339174	
103 Basic 9-12	.4500
130 ESOL	(.4500)
	.0000

240. [Ref. 339176] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in English but taught courses which required certification in Reading or the Reading Endorsement. We made the following audit adjustment:

103 Basic 9-12	.3500	
130 ESOL	(.3500)	
		.0000
		(1.0500)

Eagle Point Elementary School (#3461)

241. [Ref. 346102] We noted the following exceptions involving four FES students in ESOL: (a) ELL Committees were convened and recommended the ESOL placement of three of the four students; however, the Committees did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, and (b) an ELL Committee was not convened to consider the ESOL placement of the fourth student. We made the following audit adjustment:

101 Basic K-3	2.3810	
130 ESOL	(2.3810)	
		.0000

242. [Ref. 346103] The English language proficiency of one ELL student due to begin a fifth year of ESOL placement during the 2008-09 school year was assessed prematurely in May 2008. The assessment should have been conducted in December 2008, just prior to the start of the student's fifth year of ESOL placement, as determined by the student's ESOL anniversary date. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Eagle Point Elementary School (#3461)</u> (Continued)		
101 Basic K-3	.4762	
130 ESOL	(.4762)	.0000
243. [Ref. 346104] <u>The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No.1). We made the following audit adjustment:</u>		
101 Basic K-3	.4762	
130 ESOL	(.4762)	.0000
244. [Ref. 346105] <u>The file for one student in ESOL did not contain sufficient documentation to support the student's ESOL reporting. The student's registration information indicated that the student answered "no" to all three ESOL-related questions on the Home Language Survey. We made the following audit adjustment:</u>		
101 Basic K-3	.4568	
130 ESOL	(.4568)	.0000
245. [Ref. 346170/71] <u>Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that one teacher (Ref. 346171) 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 adjustments:</u>		
<u>Ref. 346170</u>		
101 Basic K-3	1.6000	
130 ESOL	(1.6000)	.0000
<u>Ref. 346171</u>		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Tradewinds Elementary School (#3481)

246. [Ref. 348101] The ELL Student Plans for eight ELL students were not reviewed and updated for the 2008-2009 school year (see Finding No. 1). We also noted that the English language proficiency of one of the students, who was due to begin a fourth year of ESOL placement during the 2008-09 school year, was assessed prematurely in May 2008. The assessment should have been conducted in January 2009, just prior to the start of the student’s fourth year of ESOL placement, as determined by the student’s ESOL anniversary date. We made the following audit adjustment:

101 Basic K-3	1.8400	
102 Basic 4-8	4.1400	
130 ESOL	(5.9800)	.0000

247. [Ref. 348102] Five students were reported incorrectly in ESOL. The students were FES and an ELL Committee was convened and recommended the ESOL placement of only one of those students; however, this ELL Committee did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted that the ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

101 Basic K-3	4.1300	
130 ESOL	(4.1300)	.0000

248. [Ref. 348103] We noted the following exceptions involving two students who were placed in ESOL based on ELL Committee recommendations: (a) the students’ files did not contain evidence that the students’ parents had been invited to the ELL Committee meetings or notified of the students’ ESOL placements, and (b) the ELL Committee for one of the students did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Tradewinds Elementary School (#3481)</u> (Continued)		
102 Basic 4-8	1.3800	
130 ESOL	(1.3800)	.0000
249. [Ref. 348104] <u>The Matrix of Services forms for five ESE students were incorrectly scored. The ratings totals included three Special Consideration points for which the students were not eligible. We also noted that the Matrix forms for two of the students were not reviewed and updated or a new Matrix form prepared when the students' new IEPs were prepared. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	4.0000	
254 ESE Support Level 4	(4.0000)	.0000
250. [Ref. 348105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
251. [Ref. 348106] <u>The Matrix of Services forms for 11 ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	7.5000	
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(6.5000)	
255 ESE Support Level 5	(3.0000)	.0000
252. [Ref. 348107] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Tradewinds Elementary School (#3481) (Continued)

253. [Ref. 348170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the teacher had earned only 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline, and (b) the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

101 Basic K-3	.8000	
130 ESOL	(.8000)	<u>.0000</u>
		<u>.0000</u>

Silver Palms Elementary School (#3491)

254. [Ref. 349101] The ELL Student Plans for three students in ESOL were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

101 Basic K-3	.4600	
102 Basic 4-8	1.8400	
130 ESOL	(2.3000)	.0000

255. [Ref. 349102] Three students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider the students’ ESOL placements. We made the following audit adjustment:

101 Basic K-3	1.8400	
102 Basic 4-8	.4600	
130 ESOL	(2.3000)	.0000

256. [Ref. 349104] The file for one ELL student was missing and could not be located; consequently, the student’s ESOL reporting was not adequately supported. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Silver Palms Elementary School (#3491)</u> (Continued)		
102 Basic 4-8	.4600	
130 ESOL	(.4600)	.0000
257. [Ref. 349105] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
258. [Ref. 349170] <u>One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	1.4000	
130 ESOL	(1.4000)	.0000
259. [Ref. 349172] <u>One teacher was not certified during the school terms covered by the October 2008 and February 2009 surveys. The teacher's Florida teaching certificate expired prior to the 2008-09 school year and a new certificate was not issued until May 19, 2009. We made the following audit adjustment:</u>		
102 Basic 4-8	.9000	
130 ESOL	(.9000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Monarch High School (#3541)

260. [Ref. 354101] The English language proficiency of one ELL student due to begin a sixth year of ESOL placement during the 2008-09 school year was assessed prematurely in May and October 2008. The assessment should have been conducted in February 2009 just prior to the start of the student’s sixth year of ESOL placement, as determined by the student’s ESOL anniversary date. We made the following audit adjustment:

103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

261. [Ref. 354102] Two students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers and an ELL Committee was not convened to consider the students’ ESOL placements. We made the following audit adjustment:

103 Basic 9-12	1.5500	
130 ESOL	(1.5500)	.0000

262. [Ref. 354103] Two ELL students were beyond the maximum six-year period allowed for State funding for ESOL. We made the following audit adjustment:

103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000

263. [Ref. 354104] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.2000)	(.2000)
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264. [Ref. 354105] The file for one ELL student was missing and could not be located; consequently, the student’s ESOL reporting was not adequately supported. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)
Monarch High School (#3541) (Continued)		
103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000
265. [Ref. 354170/71] <u>Two teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 354170] had earned only 60 of 240 required points and the other teacher [Ref. 354171] had earned only 120 of 300 required points.) We made the following audit adjustments:</u>		
<u>Ref. 354170</u>		
103 Basic 9-12	1.6500	
130 ESOL	(1.6500)	.0000
<u>Ref. 354171</u>		
103 Basic 9-12	2.4500	
130 ESOL	(2.4500)	.0000
266. [Ref. 354173/74/75] <u>Three teachers in the October 2008 survey were appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were either not notified of the teachers' out-of-field status (Ref. 354173) or were notified late (in November 2008) (Ref. 354174/75). We made the following audit adjustments:</u>		
<u>Ref. 354173</u>		
103 Basic 9-12	.8500	
130 ESOL	(.8500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)	
Monarch High School (#3541) (Continued)		
Ref. 354174		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
Ref. 354175		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
		(.2000)

Silver Shores Elementary School (#3581)

267. [Ref. 358101] We noted exceptions involving three FES students in ESOL. Two of the students had been dismissed from ESOL and should have been reported in Basic education. The third student was placed based on the recommendation of an ELL Committee; however, this Committee did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	.9000	
102 Basic 4-8	.9000	
130 ESOL	(1.8000)	.0000

268. [Ref. 358102] We noted the following exceptions involving two students in ESOL. One student's original file was missing and the student's replacement file contained no documentation related to the 2008-09 school year. The other student was FES and an ELL Committee was not convened to consider the student's ESOL placement. We also noted that this student's file did not contain a Home Language Survey. We made the following audit adjustment:

101 Basic K-3	1.3500	
130 ESOL	(1.3500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Silver Shores Elementary School (#3581)** (Continued)

269. [Ref. 358103] The file for one ELL student did not contain documentation supporting the student's ESOL placement for a fourth year. The student's English language proficiency should have been assessed just prior to the start of the student's fourth year of ESOL placement in August 2008, as determined by the student's ESOL anniversary date. We made the following audit adjustment:

102 Basic 4-8	.4500	
130 ESOL	(.4500)	.0000

270. [Ref. 358104] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We also noted that the file for one of the students did not contain evidence that the District's LEA Representative had participated in the development of the student's IEP. We made the following audit adjustment:

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

271. [Ref. 358105/06] The Matrix of Services forms for four ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustments:

<u>Ref. 358105</u>		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

<u>Ref. 358106</u>		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Silver Shores Elementary School (#3581) (Continued)

272. [Ref. 358107] The Matrix of Services form for one ESE student was incorrectly scored. The ratings total included three Special Consideration points for which the student was not eligible. We made the following audit adjustment:

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

Falcon Cove Middle School (#3622)

273. [Ref. 362201] The ELL Student Plans for 26 students in ESOL were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that: (a) nine of the students were FES and Competent English Readers and Writers and an ELL Committee was not convened to consider their ESOL placements, and (b) the English language proficiency of two of the students, who were due to begin a fourth or fifth year of ESOL placement during the 2008-09 school year, was assessed prematurely in February and April 2008. The assessments should have been conducted just prior to the start of the students' fourth or fifth year of ESOL placement in December 2008 and January 2009, respectively, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

102 Basic 4-8	16.5446	
130 ESOL	(16.5446)	.0000

274. [Ref. 362202] Five students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writer and an ELL Committee was not convened to consider the students' ESOL placements. We made the following audit adjustment:

102 Basic 4-8	4.5360	
130 ESOL	(4.5360)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Falcon Cove Middle School (#3622)</u> (Continued)		
275. [Ref. 362203] <u>One ELL student had withdrawn from school prior to the October 2008 survey and should not have been included with that survey's results. We made the following audit adjustment:</u>		
102 Basic 4-8	(.0580)	
130 ESOL	(.4420)	(.5000)
276. [Ref. 362205] <u>The file for one ELL student was missing and could not be located; consequently, the student's ESOL reporting was not adequately supported. We made the following audit adjustment:</u>		
102 Basic 4-8	.4420	
130 ESOL	(.4420)	.0000
277. [Ref. 362270/71] <u>Two teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (The teachers had earned only 60 of 120 and 240 required points, respectively.) We made the following audit adjustments:</u>		
<u>Ref. 362270</u>		
102 Basic 4-8	.5304	
130 ESOL	(.5304)	.0000
<u>Ref. 362271</u>		
102 Basic 4-8	1.5912	
130 ESOL	(1.5912)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Falcon Cove Middle School (#3622) (Continued)

278. [Ref. 362275] One teacher taught 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:

102 Basic 4-8	.1768	
130 ESOL	<u>(.1768)</u>	<u>.0000</u> <u>(.5000)</u>

Cypress Bay High School (#3623)

279. [Ref. 362301] We noted the following exception involving six students in ESOL who were FES and Competent English Readers and Writers. An ELL Committee was not convened to consider the ESOL placement of four of the students and the ELL Committee that was convened for the remaining two students did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

103 Basic 9-12	3.1500	
130 ESOL	<u>(3.1500)</u>	.0000

280. [Ref. 362302] The English language proficiency of five students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was assessed prematurely in April and May 2008. The assessments should have been conducted just prior to the start of the students’ fourth, fifth, and sixth year of ESOL placement, as determined by the students’ ESOL anniversary dates. We made the following audit adjustment:

103 Basic 9-12	1.8000	
130 ESOL	<u>(1.8000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward 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)	
Cypress Bay High School (#3623) (Continued)		
281. [Ref. 362303] <u>The files for two ELL students did not contain evidence that the students' parents had been notified of the student's ESOL placements. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
282. [Ref. 362304] <u>The ELL Student Plans for two students in ESOL were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that one of these students was FES, had not been assessed for proficiency in reading and writing, and did not have an ELL Committee convened to consider the student's ESOL placement. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
283. [Ref. 362305] <u>One ELL student was beyond the maximum six-year period allowed for State funding for ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.9000	
130 ESOL	<u>(.9000)</u>	.0000
284. [Ref. 362306] <u>The Matrix of Services forms for three ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000
285. [Ref. 362307] <u>The work time for two Career Education 9-12 (OJT) students was incorrectly reported as 2.5 hours. The students' timecards supported zero hours. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
Cypress Bay High School (#3623) (Continued)		
300 Career Education 9-12	(.1000)	(.1000)
286. [Ref. 362308] <u>The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.4500)	(.4500)
287. [Ref. 362370/71] <u>Two teachers were appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 362370</u>		
103 Basic 9-12	2.6000	
130 ESOL	(2.6000)	.0000
<u>Ref. 362371</u>		
103 Basic 9-12	1.9500	
130 ESOL	(1.9500)	.0000
288. [Ref. 362372/73/77] <u>Three teachers taught Reading or English to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers' out-of-field status, and (b) two of the teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 362373] had earned only 60 of 300 required points and one teacher [Ref. 362377] had earned only 120 of 180 required points.) We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Cypress Bay High School (#3623)</u> (Continued)		
<u>Ref. 362372</u>		
103 Basic 9-12	.6500	
130 ESOL	<u>(.6500)</u>	.0000
<u>Ref. 362373</u>		
103 Basic 9-12	1.6500	
130 ESOL	<u>(1.6500)</u>	.0000
<u>Ref. 362377</u>		
103 Basic 9-12	2.5500	
130 ESOL	<u>(2.5500)</u>	.0000
289. [Ref. 362374/75] <u>Two teachers taught Math 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 teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 362374</u>		
103 Basic 9-12	1.3500	
130 ESOL	<u>(1.3500)</u>	.0000
<u>Ref. 362375</u>		
103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	<u>.0000</u> <u>(.5500)</u>

Everglades High School (#3731)

290. [Ref. 373101] The ELL Student Plans for nine students in ESOL were not reviewed and updated for the 2008-09 school year (see Finding No. 1). We also noted that three of the students were FES (two also being Competent English Readers and Writers) and an ELL Committee was not convened to consider the students' ESOL placements. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
Everglades High School (#3731) (Continued)	
103 Basic 9-12	3.9000
130 ESOL	<u>(3.9000)</u>
	.0000
<p>291. [Ref. 373102] <u>Two students were reported incorrectly in ESOL. The students had been dismissed from ESOL prior to the reporting survey concerned and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:</u></p>	
103 Basic 9-12	.9500
130 ESOL	<u>(.9500)</u>
	.0000
<p>292. [Ref. 373103] <u>Thirteen students were reported incorrectly in ESOL. All were FES and 12 of the 13 were placed in ESOL without an ELL Committee being convened to consider those placements. The remaining student was placed pursuant to the recommendation of an ELL Committee; however, that Committee did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted that one of the students was exited from ESOL on February 6, 2009, prior to the February 2009 survey. We made the following audit adjustment:</u></p>	
103 Basic 9-12	9.5000
130 ESOL	<u>(9.5000)</u>
	.0000
<p>293. [Ref. 373104] <u>The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:</u></p>	
103 Basic 9-12	.9500
130 ESOL	<u>(.9500)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Everglades High School (#3731)</u> (Continued)		
294. [Ref. 373105] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000
295. [Ref. 373106] <u>The Matrix of Services forms for four ESE students were not reviewed and updated or new Matrix forms prepared when the students' new IEPs were prepared. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	3.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000
296. [Ref. 373107] <u>Two Career Education 9-12 (OJT) students were reported for OJT time in the October 2008 and February 2009 surveys based solely on job search time incurred from August through November 2008 and from November 2008 through February 2009, respectively. Job search time is allowable only if it is of limited and reasonable duration. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.2500)</u>	(.2500)
297. [Ref. 373170] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in English but taught courses that required certification in Reading or the Reading Endorsement. We also noted that the letter used to notify parents of the teacher's out-of-field status was only dated October 2008 (i.e., no day of the month was specified); consequently, we could not determine whether the notification was made prior to the October 2008 survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.9000	
130 ESOL	<u>(.9000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Everglades High School (#3731) (Continued)

298. [Ref. 373171] The newsletter used to notify parents of one teacher’s out-of-field status in Reading and ESOL was only dated October 2008 (i.e., no day of the month was specified); consequently, we could not determine whether the notification was made prior to the October 2008 survey. We made the following audit adjustment:

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

299. [Ref. 373172] One teacher taught Social Studies 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	2.6250	
130 ESOL	(2.6250)	.0000

300. [Ref. 373173] One teacher taught Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the letter used to notify parents of the teacher’s out-field status in ESOL was only dated October 2008 (i.e., no day of the month was specified); consequently, we could not determine whether the notification was made prior to the October 2008 survey. We made the following audit adjustment:

103 Basic 9-12	.7750	
130 ESOL	(.7750)	.0000
		(.2500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Coral Glades High School (#3861)**

301. [Ref. 386101] The English language proficiency of three ELL students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was assessed prematurely in April or October 2008. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement, as determined by the students' ESOL anniversary dates. We made the following audit adjustment:

103 Basic 9-12	1.1170	
130 ESOL	<u>(1.1170)</u>	.0000

302. [Ref. 386102] The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year (see Finding No. 1). We made the following audit adjustment:

103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

303. [Ref. 386103] The ELL Committee for one FES student in ESOL did not consider at least two of the ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

103 Basic 9-12	.8672	
130 ESOL	<u>(.8672)</u>	.0000

304. [Ref. 386170] One teacher in the October 2008 survey taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field until February 2, 2009. 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:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Coral Glades High School (#3861)</u> (Continued)		
103 Basic 9-12	9.6296	
130 ESOL	(9.6296)	.0000
<p>305. [Ref. 386172] <u>One teacher was appropriately approved by the School Board to teach ELL students out-of-field; however, the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.6336	
130 ESOL	(.6336)	.0000
<p>306. [Ref. 386174/75] <u>Two teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers’ out-of-field status, and (b) one of the teachers (Ref. 386174) had earned only 60 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 adjustments:</u></p>		
<u>Ref. 386174</u>		
103 Basic 9-12	.9498	
130 ESOL	(.9498)	.0000
<u>Ref. 386175</u>		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
<p>307. [Ref. 386176/77] <u>Two teachers taught Basic subject areas to classes that included ELL students but the teachers had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers’ in-service training timelines. We made the following audit adjustments:</u></p>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Coral Glades High School (#3861)</u> (Continued)	
<u>Ref. 386176</u>	
103 Basic 9-12	1.1672
130 ESOL	<u>(1.1672)</u>
	.0000
<u>Ref. 386177</u>	
103 Basic 9-12	.3336
130 ESOL	<u>(.3336)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Baudhuin Oral School - Nova University (#5521)</u>	
308. [Ref. 552101] <u>Three ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>	
254 ESE Support Level 4	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
309. [Ref. 552171] <u>One teacher did not complete the General Knowledge requirements within 12 calendar months of the teacher's date of hire, pursuant to Section 1012.56(2)(g), Florida Statutes, and State Board of Education Rule 6A-4.0021, Florida Administrative Code. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	9.0000
254 ESE Support Level 4	<u>(7.5000)</u>
255 ESE Support Level 5	<u>(1.5000)</u>
	.0000
<i>Management's Response – Management contends that the teacher did not need to complete the General Knowledge requirements because she was hired by Nova Southeastern University and not by a Florida public school.</i>	
<i>Auditor's Resolution – Management is correct that the teacher was hired by Nova Southeastern University to teach at Baudhuin Oral School. Baudhuin and the students it serves are reported by the District to the Department of Education for State funding under FEFP (the funding mechanism for public schools in Florida). Therefore, our Finding stands as presented.</i>	
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Drop Back In (#6501)**

310. [Ref. 650170/72/73/74/77] Five teachers taught Basic subject areas to classes that included ELL students but the teachers had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. Since the ELL students concerned have been adjusted in Finding No. 314 (Ref. 650101), we made no audit adjustments here.

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311. [Ref. 650171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education but taught courses that required certification in Reading. Additionally, the teacher's classes included ELL students; however, although requested, the District did not provide documentation to substantiate an in-service training timeline in ESOL strategies. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Since the ELL students concerned have been adjusted in Finding No. 314 (Ref. 650101), we made no audit adjustment here.

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312. [Ref. 650175/78] Two teachers did not hold Florida teaching certificates covering the 2008-09 school year. Since the ELL students concerned have been adjusted in Finding No. 314 (Ref. 650101), we made no audit adjustments here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Drop Back In (#6501)** (Continued)

313. [Ref. 650179] The District was unable to establish the identity of one teacher reported as teacher of record for one course during the 2008-09 school year; consequently, we were unable to determine the qualification of this assigned teacher's status. Since the ELL students concerned have been adjusted in Finding No. 314 (Ref. 650101), we made no audit adjustment here.

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314. [Ref. 650101] The original source records necessary to support student attendance for the 2008-09 school year (i.e., student sign-in sheets) were missing and could not be located; consequently, the attendance of students reported in the October 2008 and February 2009 surveys (12 of whom were in our Basic sample, 10 in our Basic ESE sample, and 24 in our ESOL sample) and the FTE reported for those students were not adequately supported. We also noted the following additional exceptions involving 13 of the 24 students who were in our ESOL sample:

- a. The ELL Student Plans for four students were not reviewed and updated for the 2008-09 school year (see Finding No. 1). One of these four students was FES and a Competent English Reader and Writer and was incorrectly placed in ESOL without an ELL Committee being convened to consider that placement.
- b. The files for two ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements.
- c. The files for three ELL students were missing and could not be located.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
(Unweighted FTE)**

Findings

Drop Back In (#6501) (Continued)

- d. The English language proficiency of one student due to begin a fifth year of ESOL placement during the 2008-09 school year was last assessed by the District in April 2007. An assessment should have been completed just prior to the student’s fifth year of ESOL placement, as determined by the student’s ESOL anniversary dates.
- e. Three students were FES (one was also a Competent English Reader and Writer) were incorrectly placed in ESOL without an ELL Committee being convened to consider that placement.

We made the following audit adjustment:

103 Basic 9-12	(784.3000)	
113 Grades 9-12 with ESE Services	(103.7000)	
130 ESOL	(27.2000)	
300 Career Education 9-12	<u>(25.6000)</u>	(940.8000)

Management’s Response – Management contends that student attendance for the 2008-09 school year is adequately supported by Excel spreadsheets that were updated on a daily basis by teachers and other School officials.

Auditor’s Resolution – The best evidence of student attendance for the 2008-09 school year is the original source records created at the time each student arrived at his or her Drop Back In center for daily instruction (i.e., the student sign-in sheets). The Excel spreadsheets referred to by management are a secondary record of student attendance, the accuracy of which can only be determined by comparison to the original source records. Our Finding stands as presented.

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(940.8000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Hospital and Homebound**

315. [Ref. --] The District contracted with five independent residential and day treatment centers for the provision of services to students having behavioral, mental health, and substance abuse problems. The District placed 193 such students in these facilities, classified them as Hospital and Homebound, and reported the students for approximately 96 unweighted FTE in program No. 255 (ESE Support Level 5) (equal to approximately 479 weighted FTE). We do not question the District's decision to serve these 193 students in the contracted facilities as it is well established in law that the provision of services to students having behavioral, mental health, and substance abuse problems is the District's responsibility. However, we believe it would have been more appropriate for the students to have been classified by the District as Dropout Prevention students, pursuant to Section 1003.53, Florida Statutes, and reported under an appropriate Basic education program, as was the standard classification and reporting procedure used when Dropout Prevention was a separate and distinct FEFP program. We noted the following concerns with the District's use of Hospital and Homebound for the classification and reporting of these students:

- a. Although the students were placed in the facilities based on the recommendation of a licensed psychiatrist, it was not evident the students substantially met the general provisions of State Board of Education Rule 6A-6.03020(1), Florida Administrative Code, regarding the students' medical conditions and instruction to be provided at home or in a hospital. The Rule states that "A homebound or hospitalized student is a student who has a medically diagnosed physical or psychiatric condition which is acute or catastrophic in nature, or a chronic illness, or a repeated intermittent illness due to a persisting medical problem and which confines the student to home or hospital, and restricts activities for an extended period of time."

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Hospital and Homebound** (Continued)

- b. Hospital and Homebound instruction is generally expected to consist of one-on-one individualized instruction between a teacher and a student at home or in a hospital. These students were provided group instruction in classroom settings that were outside the students' homes and in facilities that were not hospitals.

We understand that the Department of Education is not entirely opposed to the use of the Hospital and Homebound classification for students in facilities like those described above and will be convening a team to review and clarify when such use is specifically appropriate. Accordingly, we made no audit adjustment related to the aforementioned discussion.

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(962.5581)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in attendance and membership during a particular survey are reported for FEFP funding; (2) students are reported in the proper funding categories and have the required documentation to support that reporting for the school year concerned, particularly with regard to students in ESOL and ESE; (3) only eligible courses are reported for funding in ESOL; (4) FES students are placed or retained in ESOL based on the placement recommendations of ELL Committees which have considered at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code; (5) timecards for students in Career Education 9-12 (OJT) are properly completed and retained in readily accessible files; (6) teachers are properly certified or, if out-of-field, have School Board approval to teach out-of-field; (7) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the reporting survey concerned; (8) teachers complete all required in-service training requirements on a timely basis; and (9) the Hospital and Homebound classification of students served in independent residential and day treatment centers for behavioral, mental health, and substance abuse problems is specifically approved by the Department of Education prior to those students being classified and reported in that category.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)Attendance

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

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. ESE 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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Broward 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)

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

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.

Broward 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 Broward County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward 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 Broward County. For the fiscal year ended June 30, 2009, the District operated 295 schools, reported 255,057.88 Unweighted FTE, and received approximately \$435 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.

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-09 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Broward 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:

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

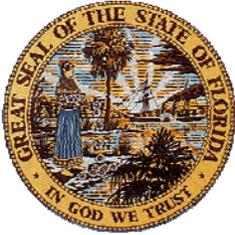
NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide: ELL Student Plans	1
District-Wide: Ineligible ESOL Courses	2
1. Oakland Park Elementary School	3 through 8
2. North Side Elementary School	9 through 15
3. Hallandale Elementary School	16 and 17
4. South Broward High School	18 through 24
5. Sunset School	25 through 27
6. Whiddon Rodgers Education Center	28 through 36
7. Miramar Elementary School	37 through 39
8. Meadowbrook Elementary School	40 through 45
9. McNab Elementary School	46 through 49
10. Bright Horizons	50 through 52
11. Wingate Oaks Center	53 and 54
12. The Quest Center	55 and 56
13. Palmview Elementary School	57 through 63
14. Coral Springs High School	64 through 67
15. Northeast High School	68 through 79
16. Plantation High School	80 through 90
17. Deerfield Beach High School	91 through 99
18. Boyd H. Anderson High School	100 through 107
19. Miramar High School	108 through 125
20. Whispering Pines School	126 through 131
21. Cypress Elementary School	132 through 135
22. Seminole Middle School	136 through 144
23. Piper High School	145 through 155
24. Cooper City High School	156 through 163
25. James S. Hunt Elementary School	164 through 168
26. Coral Cove Elementary School	169 through 175
27. South Plantation High School	176 through 191
28. Horizon Elementary School	192 through 198
29. Tamarac Elementary School	199 through 201
30. J. P. Taravella High School	202 through 211
31. Lyons Creek Middle School	212 through 217
32. Quiet Waters Elementary School	218 through 222
33. Tequesta Trace Middle School	223 through 230
34. Cross Creek School	NA
35. Charles W. Flanagan High School	231 through 240
36. Eagle Point Elementary School	241 through 245
37. Tradewinds Elementary School	246 through 253
38. Silver Palms Elementary School	254 through 259
39. Monarch High School	260 through 266
40. Silver Shores Elementary School	267 through 272
41. Falcon Cove Middle School	273 through 278
42. Cypress Bay High School	279 through 289
43. Everglades High School	290 through 300
44. Coral Glades High School	301 through 307

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

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
45. Baudhuin Oral School - Nova University	308 and 309
46. Drop Back In	310 through 314
47. Hospital and Homebound	315



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534
FAX: 850-488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT BROWARD COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 21, 2009, that the Broward County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data, as follows: 194 of the 748 transported students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5 through 18.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Broward 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 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 G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

Pursuant to Section 11.45(4)(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
July 26, 2010

SCHEDULE F

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

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	3,280	100.00%	161,764	100.00%
Sample ²	-	-	748	0.46%
<u>Sample Students</u>				
With Exceptions ³	-	-	194	(25.94%)
Net Audit Adjustments	-	-	(115)	(15.37%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	171	.11%
Net Audit Adjustments	-	-	(87)	.05%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(202)	.12%

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 161,764 students in the following ridership categories: 5,996 in IDEA (K-12), Weighted; 1,220 in IDEA (K-12), Unweighted; 2,790 in IDEA (PK), Weighted; 140 in IDEA (PK), Unweighted; 734 in Teenage Parents and Infants; 2,612 in Hazardous Walking; 148,114 in Two Miles or More; 1 in Center to Center (IDEA), Unweighted; and 157 in Center to Center (Vocational and Dual Enrollment). The District also reported operating a total of 3,280 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term in Finding Nos. 2, 3, and 4 are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving the classification and reporting of transported students, the Broward 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 150.

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

1. [Ref. 51/52/54/56/57/59/60] The number of days-in-term for all but 2 of the 4,258 students in the July 2008 survey was incorrectly reported due to an isolated data processing error. All 4,258 students were reported for a 15-day term but only 2 of those students actually had a 15-day term. The other 4,256 students should have been reported for varying numbers of days-in-term ranging from 3 to 33 days. We adjusted these 4,256 students to the correct number of days-in-term as supported by the District's summer instructional schedules and also cited 114 of these students for additional exceptions that were disclosed by our detailed examination procedures (see Finding Nos. 2 [4,142 students], 5 [86 students], 7 [2 students], 9 [20 students], 10 [1 student], 12 [1 student], and 13 [4 students].

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
2. [Ref. 51] <u>The number of days-in-term for 4,256 students in the July 2008 survey was incorrectly reported. (See Finding No. 1.) We made the following audit adjustment to correct the days-in-term for 4,142 of those students:</u>	
<u>July 2008 Survey</u>	
<u>15 Days-in-Term</u>	
IDEA (K-12), Weighted	(626)
IDEA (K-12), Unweighted	(30)
IDEA (PK), Weighted	(243)
Hazardous Walking	(3)
Two Miles or More	<u>(3,240)</u>
	(4,142)
 <u>33 Days-in-Term</u>	
IDEA (K-12), Weighted	34
IDEA (K-12), Unweighted	3
IDEA (PK), Weighted	20
Hazardous Walking	2
Two Miles or More	235
 <u>30 Days-in-Term</u>	
IDEA (K-12), Weighted	4
Two Miles or More	25
 <u>23 Days-in-Term</u>	
IDEA (K-12), Weighted	57
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	10
Two Miles or More	42
 <u>18 Days-in-Term</u>	
IDEA (K-12), Weighted	460
IDEA (K-12), Unweighted	11
IDEA (PK), Weighted	169
Two Miles or More	263
 <u>11 Days-in-Term</u>	
IDEA (K-12), Weighted	24
IDEA (K-12), Unweighted	9
IDEA (PK), Weighted	17
Two Miles or More	670

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>July 2008 Survey</u> (Continued)		
<u>3 Days-in-Term</u>		
IDEA (K-12), Weighted	47	
IDEA (K-12), Unweighted	6	
IDEA (PK), Weighted	27	
Hazardous Walking	1	
Two Miles or More	<u>2,005</u>	4,142
3. [Ref. 68] <u>The number of days-in-term for the February 2009 survey was incorrectly reported for four students. The students were reported for 90 days-in-term; however, the District's calendar supported only a 36-day term. We made the following audit adjustment:</u>		
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment)	(4)	
<u>36 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment)	<u>4</u>	0
4. [Ref. 69] <u>The number of days-in-term for 68 students was reported incorrectly for the June 2009 survey. The students were reported for 49 days-in-term but should have been reported for only 17 days-in-term. We made the following audit adjustment:</u>		
<u>June 2009 Survey</u>		
<u>49 Days-in-Term</u>		
Two Miles or More	(68)	
<u>17 Days-in-Term</u>		
Two Miles or More	<u>68</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

5. [Ref. 52] Eighty-six PK students (two in our sample) were reported incorrectly in a K-12 ridership category in the July 2008 survey [i.e., IDEA (K-12), Weighted]. They should have been reported in the appropriate PK category: 38 in IDEA (PK), Weighted and 48 in IDEA (PK), Unweighted. We also noted that the number of days-in-term for all of these PK students was incorrectly reported (see Finding No. 1). We made the following audit adjustment:

July 2008 Survey

15 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	<u>(84)</u>	(86)

33 Days-in-Term

IDEA (PK), Weighted (<i>Non-Sample Student</i>)	1
IDEA (PK), Unweighted (<i>Sample Student</i>)	1
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	9

23 Days-in-Term

IDEA (PK), Weighted (<i>Non-Sample Students</i>)	4
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	2

18 Days-in-Term

IDEA (PK), Weighted (<i>Non-Sample Students</i>)	20
IDEA (PK), Unweighted (<i>Sample Student</i>)	1
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	22

13 Days-in-Term

IDEA (PK), Weighted (<i>Non-Sample Student</i>)	1
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11 Days-in-Term

IDEA (PK), Weighted (<i>Non-Sample Students</i>)	6
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	6

3 Days-in-Term

IDEA (PK), Weighted (<i>Non-Sample Students</i>)	6	
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	<u>7</u>	86

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

6. [Ref. 53] The reported ridership of 22 sample students on public buses was not adequately supported. None of the students had been issued the bus pass necessary to ride on public buses. We also noted that two of the students were reported in Two Miles or More but lived less than two miles from school and the number of days-in-term for two students was reported incorrectly in the June 2009 survey. We made the following audit adjustments:

October 2008 Survey90 Days-in-Term

Two Miles or More (*Sample Students*) (6)

February 2009 Survey90 Days-in-Term

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

Two Miles or More (*Sample Students*) (13)

June 2009 Survey49 Days-in-Term

Two Miles or More (*Sample Students*) (2) (22)

7. [Ref. 54] Eighteen students in our sample were not transported during the reporting survey concerned and should not have been reported for State transportation funding. We also noted that: (a) one of the students, who was reported in IDEA (K-12), Weighted, did not meet at least one of the five criteria required for IDEA Weighted classification, and (b) the number of days-in-term for two of the students was reported incorrectly in the July 2008 survey (see Finding No. 1). We made the following audit adjustments:

July 2008 Survey15 Days-in-Term

IDEA (PK), Unweighted (*Sample Student*) (1)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<u>October 2008 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(3)
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)
IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)
Teenage Parents and Infants (<i>Sample Student</i>)	(1)
Hazardous Walking (<i>Sample Students</i>)	(2)
Two Miles or More (<i>Sample Students</i>)	(2)
<u>February 2009 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)
IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)
Hazardous Walking (<i>Sample Student</i>)	(1)
Two Miles or More (<i>Sample Student</i>)	(1)
Center to Center (Vocational and Dual Enrollment) (<i>Sample Student</i>)	(1) (18)
8. [Ref. 55] <u>Three students in our sample were not listed on the reported bus drivers' reports as having been transported during the reporting survey concerned; consequently, they should not have been reported for State transportation funding. We made the following audit adjustments:</u>	
<u>October 2008 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)
<u>February 2009 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More (<i>Sample Student</i>)	(1)
Center to Center (IDEA), Unweighted (<i>Sample Student</i>)	(1) (3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings

**Students
 Transported
 Net Audit
 Adjustments**

9. [Ref. 56] Seventy-four sample students in IDEA (K-12), Weighted, did not meet at least one of the five eligibility criteria required for classification in an IDEA weighted ridership category. However, all of these students were eligible to be reported in other ridership categories as follows: 24 in Two Miles or More; 13 in IDEA (K-12), Unweighted; and 37 in IDEA (PK), Unweighted. We also noted that the number of days-in-term for 20 of these students was reported incorrectly in the July 2008 survey (see Finding No. 1). We made the following audit adjustments:

July 2008 Survey**15 Days-in-Term**IDEA (K-12), Weighted (*Sample Students*) (14)IDEA (PK), Weighted (*Sample Students*) (6)**October 2008 Survey****90 Days-in-Term**IDEA (K-12), Weighted (*Sample Students*) (8)IDEA (PK), Weighted (*Sample Students*) (6)**February 2009 Survey****90 Days-in-Term**IDEA (K-12), Weighted (*Sample Students*) (7)IDEA (PK), Weighted (*Sample Students*) (14)**June 2009 Survey****6 Days-in-Term**IDEA (K-12), Weighted (*Sample Student*) (1)IDEA (PK), Weighted (*Sample Student*) (1)**2 Days-in-Term**IDEA (K-12), Weighted (*Sample Students*) (7)IDEA (PK), Weighted (*Sample Students*) (10) (74)**July 2008 Survey****33 Days-in-Term**IDEA (PK), Unweighted (*Sample Student*) 1Two Miles or More (*Sample Student*) 1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<u>July 2008 Survey</u> (Continued)	
<u>23 Days-in-Term</u>	
IDEA (PK), Unweighted (<i>Sample Students</i>)	2
Two Miles or More (<i>Sample Student</i>)	1
<u>18 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	5
IDEA (PK), Unweighted (<i>Sample Students</i>)	3
Two Miles or More (<i>Sample Students</i>)	6
<u>13 Days-in-Term</u>	
Two Miles or More (<i>Sample Student</i>)	1
<u>October 2008 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	3
IDEA (PK), Unweighted (<i>Sample Students</i>)	6
Two Miles or More (<i>Sample Students</i>)	5
<u>February 2009 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	2
IDEA (PK), Unweighted (<i>Sample Students</i>)	14
Two Miles or More (<i>Sample Students</i>)	5
<u>June 2009 Survey</u>	
<u>6 Days-in-Term</u>	
(PK), Unweighted (<i>Sample Student</i>)	1
Two Miles or More (<i>Sample Student</i>)	1
<u>2 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	3
IDEA (PK), Unweighted (<i>Sample Students</i>)	10
Two Miles or More (<i>Sample Students</i>)	4
	74

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

10. [Ref. 57] The IEPs for 16 sample students in IDEA ridership categories were missing and could not be located; consequently, the students' IDEA reporting was not adequately supported. We noted that one of the students was eligible to be reported in Two Miles or More and the days-in-term for one of the students was reported incorrectly in the July 2008 survey (see Finding No. 1). We made the following audit adjustments:

July 2008 Survey

15 Days-in-Term

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

October 2008 Survey

90 Days-in-Term

IDEA (K-12), Weighted (*Sample Students*) (5)

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

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

IDEA (PK), Unweighted (*Sample Students*) (5)

February 2009 Survey

90 Days-in-Term

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

IDEA (PK), Unweighted (*Sample Students*) (2) (16)

October 2008 Survey

90 Days-in-Term

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

11. [Ref. 58] Two students in our sample were reported incorrectly in IDEA (K-12), Weighted. The students were Speech Impaired or Specific Learning Disabled and, thus, were not eligible for IDEA Weighted classification, according to the Student Transportation General Instructions. We noted that one of the students was eligible for IDEA (K-12), Unweighted, and the other for Two Miles or More. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0

12. [Ref. 59] Two of our sample students in the IDEA (K-12), Unweighted, ridership category did not have their need for special transportation services documented on their IEPs and were not otherwise eligible for State transportation funding. We also noted that the number of days-in-term for one of these students was reported incorrectly in the July 2008 survey (see Finding No. 1). We made the following audit adjustments:

<u>July 2008 Survey</u>		
<u>15 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	(2)

13. [Ref. 60] Thirteen of our sample students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We also noted that the number of days-in-term for four of these students was reported incorrectly in the July 2008 survey (see Finding No. 1). We made the following audit adjustment:

<u>July 2008 Survey</u>		
<u>15 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(4)	
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(4)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(3)	
<u>June 2009 Survey</u>		
<u>6 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	<u>(2)</u>	(13)
14. [Ref. 61] <u>Four students in our sample were reported incorrectly in Hazardous Walking. The hazardous locations that were reported for these students were not on the routes to the students' assigned schools and the students did not have to cross a hazard in order to walk to school. Consequently, the students were not eligible for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	(2)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	<u>(2)</u>	(4)
15. [Ref. 64] <u>Of the 157 students reported by the District in Center to Center (Vocational and Dual Enrollment), 110 did not have documentation supporting their eligibility for that, or any other, ridership category. (Twenty-eight of these 110 students were in our sample.) We made the following audit adjustments:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Sample Students</i>)	(6)	
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(9)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Sample Students</i>)	(12)	
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(41)	
<u>June 2009 Survey</u>		
<u>10 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(2)	
<u>7 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(3)	
<u>6 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Sample Students</i>)	(9)	
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(25)	
<u>2 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Sample Student</i>)	(1)	
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	<u>(2)</u>	(110)
16. [Ref. 65] <u>There was no evidence of school enrollment or bus ridership for three non-sample students in the June 2009 survey. We made the following audit adjustment:</u>		
<u>June 2009 Survey</u>		
<u>2 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-sample Students</i>)	<u>(3)</u>	(3)
17. [Ref. 66] <u>Ten students in our sample were not enrolled in school during the reporting survey and should not have been reported for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(2)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(3)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>June 2009 Survey</u>		
<u>6 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	
<u>4 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
<u>2 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(3)	(10)
18. [Ref. 67] <u>The bus driver's report for one bus in the June 2009 survey was missing and could not be located; consequently, the ridership of the two non-sample students reported on that bus was not supported. We made the following audit adjustment:</u>		
<u>June 2009 Survey</u>		
<u>6 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Students</i>)	(2)	(2)
Net Audit Adjustments		<u>(202)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>194</u>	--
Sample Students - Net Audit Adjustments	--	(115)
Non-Sample Students w/Exceptions	<u>171</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(87)</u>
Net Audit Adjustments		<u>(202)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days-in-term; (2) bus drivers’ reports are maintained in readily accessible files; (3) only those students who are enrolled in school during the survey week concerned and ride a bus at least one time during the 11-day window of a survey period are reported with each survey’s results; (4) the distance from home to school for students classified in Two Miles or More is verified prior to being reported; (5) the IEPs necessary to support the IDEA classifications of transported ESE students are current, complete, and retained in readily accessible files; and (6) only ESE students, who are properly classified and documented as disabled, are reported in IDEA ridership categories, based on the authorization of their IEPs.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

Broward 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 Broward County

For the fiscal year ended June 30, 2009, the District received approximately \$34 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2008	462	4,258
October 2008	1,251	77,460
February 2009	1,226	77,859
June 2009	<u>341</u>	<u>2,187</u>
Total	<u>3,280</u>	<u>161,764</u>

3. Statutes and Rules

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

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SOUTHEAST THIRD AVENUE • FORT LAUDERDALE, FLORIDA 33301-3125 • TEL 754-321-2600 • FAX 754-321-2701

JAMES F. NOTTER
Superintendent of Schools
www.browardschools.com

SCHOOL BOARD

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ROBERT D. PARKS, Ed.D.
KEVIN P. TYNAN, Esq.

July 26, 2010

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

Attn: Joseph L. Williams, Section 241

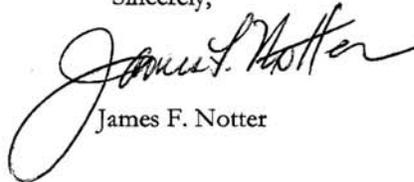
Dear Mr. Martin:

We have reviewed the preliminary and tentative report on the examination of Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation, as reported by the Broward County District School Board, for the Fiscal Year Ended June 30, 2009.

Enclosed is our response to the findings and recommendations. We have attached documentation supporting our appeal of several findings.

We wish to express our appreciation for the courteous and professional manner in which the audit was conducted.

Sincerely,



James F. Notter

JN/PR
Attachment

**BROWARD COUNTY PUBLIC SCHOOLS
MANAGEMENT'S RESPONSE TO
FLORIDA AUDITOR GENERAL'S
2009 FEFP AUDIT DRAFT REPORT**

We agree to all of the audit findings and recommendations in your preliminary and tentative report, except for findings 309 and 314, and findings centered on the issues of ESE matrix review timing, and 4th, 5th, and 6th year ESOL assessment timing. We present our responses to findings 309 and 314 separately and have attached documentation in support of our responses. We do not agree to the findings centered on the issues of ESE matrix review timing and 4th, 5th, and 6th year ESOL assessment timing, however, we accept that these issues would be better saved for discussion with the informal conference panel.

Our response to the findings we agree upon and corrective action proposals follow:

TEACHER CERTIFICATION FINDINGS

1. Teachers out-of-field in ESOL

(Category I Findings: 8, 13, 14, 15, 23, 28, 36, 39, 44, 62, 63, 75, 78, 80, 89, 98, 99, 105, 106, 123, 124, 125, 135, 143, 144, 154, 155, 162, 166, 167, 168, 186, 189, 190, 191, 197, 210, 216, 222, 230, 239, 245, 253, 258, 265, 266, 277, 287, 288, 298, 300, 304, 305 and 306.)

2. Teachers out-of-field in Reading

(Findings: 125, 155, 167, 189, 217, 240, 297, 311.)

3. ESE Teachers out-of-field in Reading

(Findings: 24 and 56.)

4. Teacher out-of-field in ESE

(Finding: 131.)

5. Teachers out-of-field in other subject areas

(Findings: 35, 79, 90, 97, 153, 187.)

Teachers did not have certifications or endorsements appropriate to courses or students taught, and one or more of the following conditions existed:

- The proper School Board approval was not obtained, or was not obtained prior to the FTE survey
- Teachers were not in compliance with the requirements of their out-of-field training timeline.
- Parents were not notified of teachers' out-of-field status, or such notification was not marked with the specific date of notice, did not identify the out-of-field area, or was not issued prior to the FTE survey.

Broward County Public Schools
Management's Response to 2009 FEFP Audit Draft Report

- Teachers of ELL students in Category II courses had not completed the required 60 hours of ESOL training within the allotted 2 years. (Category II Findings: 45, 77, 107, 108, 122, 152, 163, 188, 211, 278, 289, 299, 307 and 310.)

6. Teachers lacking valid Florida educator certification

(Findings: 27, 76, 198, and 312.)

7. Teacher's certification expired prior to FTE survey and was reissued after FTE survey

(Findings: 215 and 259.)

8. Long-term substitutes lacking DOE certification

(Findings: 16, 100, 145, 231.)

9. Unknown teacher

(Finding: 313.)

Teacher Certification Correction Active Plan

1. Fully programmatic identification of out-of-field teachers, based on assigned course code numbers, student characteristics, and current certification displayed in SAP, has been implemented, allowing for the following improvements:
 - Submission of identified out-of-field teachers directly to the Board for out-of-field approval instead of reliance solely on identification by Principals.
 - Ability to pull reports listing identified out-of-field teachers to better assist with parent notification.
 - Automatic generation of out-of-field notification, which is then sent to all identified teachers informing them of mandated training requirements, including teachers of ELL students of Category II and III courses.
 - Ability to pull reports to monitor in-service training compliance.
2. Certification Department will continue to remind schools that parents must be notified of all teachers teaching out-of-field prior to the FTE survey, including identification of the out-of-field area and the specific date of distribution of the notice.
3. Certification Department will continue to share information pertaining to General Knowledge and out-of-field requirements with all contracted vendors and charter schools.

Broward County Public Schools
Management's Response to 2009 FEFP Audit Draft Report

STUDENT FINDINGS

Students Not in Membership and Attendance During Survey

(Findings: 25, 29, 50, 55, 71, 91, 101, 128, 141, 146, 147, 180, 192, 237 and 275.)

The District will train data entry personnel on: checking the data base for no show students, absent students, students who enter after the survey week and students who withdraw prior to the survey week; and verifying that the correct codes for Add, Delete or Change are entered on a timely basis to update records in the state database for students who are not eligible.

Career and Technical Education On-The-Job Training (OJT) Student Findings

1. **Timecards missing** (Findings: 29, 34, 66, 74, 91, 95, 119, 161, 208, 263 and 286.)
2. **Student not employed during survey week, and job search not documented**
(Findings: 118, 151, 160, 209 and 238.)
3. **Student not working during survey week** (Finding: 117.)
4. **Work time reported differed from work time documented on time card**
(Findings: 67 and 285.)
5. **Student not employed and job search unreasonably long** (Finding: 296.)
6. **Timecard not signed timely by employer** (Finding: 120.)

The Career, Technical, Adult and Community Education Director reviewed the OJT audit findings at the schools that were audited. In response to the audit, the Career, Technical, Adult and Community Education Department will discuss the OJT findings with the Principals of the schools that were audited. The OJT manual will be redistributed and discussed with OJT teachers and school administrators, in order to ensure that the pertinent staff members at the schools fully understand the OJT guidelines and they comprehend the importance of adhering to the OJT requirements as written.

ELL Student Findings

1. **Many of the District's schools did not consistently review and update ELL student plans at the beginning of the school year, specifically for the 2008-2009 school year.**
(Finding: 1.)
(Reference Findings: 4, 11, 20, 29, 30, 31, 32, 37, 40, 47, 48, 60, 64, 70, 71, 81, 82, 83, 85, 92, 102, 114, 133, 136, 141, 149, 158, 164, 169, 181, 182, 185, 193, 194, 200, 204, 212, 223, 233, 243, 246, 247, 254, 273, 282, 290, 293, 302 and 314.)

Broward County Public Schools
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2. **Fluent English Speaking students were placed in ELL program without convening an ELL committee.** (Findings: 3, 11, 12, 17, 19, 38, 41, 47, 58, 59, 82, 138, 164, 169, 172, 182, 195, 199, 212, 218, 220, 223, 224, 235, 241, 247, 255, 261, 268, 273, 274, 279, 282, 290, 292 and 314.)
3. **An ELL committee met, but did not document 2 of 5 criteria for placing FES student in the ELL program.** (Findings: 38, 47, 138, 224, 241, 247, 248, 267, 279, 292 and 303.)
4. **Parents were not invited to the ELL committee meeting.** (Findings: 47 and 248.)
5. **ELL Committee composition did not include three District personnel.** (Findings: 46 and 47.)
6. **Student tested FES and was not assessed for proficiency in reading and writing.** (Findings: 48, 82, 138, 182, 224, and 282.)
7. **Student was dismissed from the ELL program prior to the FTE survey.** (Findings: 3, 49, 69, 82, 116, 173, 182, 267, 291 and 292.)
8. **Parent was not notified of student placement in ELL program.** (Findings: 7, 9, 11, 21, 30, 31, 40, 41, 57, 84, 133, 137, 138, 169, 170, 184, 199, 206, 212, 227, 233, 281 and 314.)
9. **Documentation of parent notice of placement in ELL program was not dated.** (Findings: 115 and 137.)
10. **Student's ELL folder was missing.** (Findings: 6, 10, 33, 42, 58, 72, 96, 139, 159, 171, 212, 256, 264, 276 and 314.)
11. **There was no documentation related to 2008-2009 school year in ELL folder.** (Finding: 268.)
12. **Student was beyond six years in ELL program.** (Findings: 212, 226, 234, 262 and 283.)
13. **There was no English language proficiency assessment supporting ELL placement beyond the 3rd year.** (Findings: 19, 212 and 269.)
14. **The English language proficiency assessment supporting ELL placement beyond the 3rd year was administered late and after the FTE survey.** (Finding: 140.)
15. **The Home Language Survey was missing from student's ELL folder.** (Findings: 84 and 268.)
16. **All three ELL-related questions on the Home Language Survey were answered "no".** (Finding: 244.)

Broward County Public Schools
Management's Response to 2009 FEFP Audit Draft Report

17. English language proficiency of FES student was not assessed within 20 days of placement in ELL program. (Finding: 46.)

18. Incorrect number of minutes in ELL instruction was reported. (Finding: 212.)

We agree with the above ELL student findings. Broward County Public Schools will take the following corrective action to ensure future school and district compliance: The ESOL department will provide additional training, schedule mini-audits of the schools' ESOL program, provide periodic reports to school administrators, and revise the ESOL Handbook in an effort to improve compliance.

19. Premature assessment of 4th, 5th, and 6th year ELL students.

(Findings: 4, 5, 18, 30, 41, 61, 64, 70, 81, 93, 104, 114, 121, 149, 158, 165, 169, 181, 183, 185, 195, 204, 205, 221, 223, 225, 232, 242, 246, 260, 273, 280, 301 and 314.)

We do not agree with the above findings related to premature assessment of 4th, 5th, and 6th year ELL students. Extension of time in the ESOL program for ELLs is determined by applying the multiple criteria for entry and the ELL Committee procedure. After recently receiving guidance from the auditors, we will implement training procedures to ensure ELLs are assessed immediately prior to their 4th, 5th and/or 6th year anniversaries in the ESOL program in the future. We agree that this matter would be more appropriately appealed to the informal conference panel, therefore we are not contesting these findings in this response.

ESE Student Findings

1. Student program was not reported in accordance with matrix.

(Findings: 22, 43, 53, 73, 88, 94, 103, 111, 112, 127, 134, 142, 174, 179, 213, 229, 250, 257, 270, 294 and 308.)

2. IEP did not support level of funding shown on Matrix. (Finding: 26.)

3. Matrix and/or IEP valid for survey was not found.

(Findings: 55, 109, 110, 126, 132, 147, 148, 150, 156, 157, 196, 228, 229, 252.)

4. ESE teacher or District LEA did not participate in IEP development.

(Findings: 86 and 270.)

5. Special Consideration points were claimed inappropriately on Matrix.

(Findings: 249 and 272.)

6. Hospital Homebound reported entirely in 255 when the student had some on-campus instruction at program 254. (Finding: 52.)

Broward County Public Schools
Management's Response to 2009 FEFP Audit Draft Report

7. **Student attended two schools but had only one matrix, which did not cover level of services at each location.** (Findings: 112 and 130.)
8. **Students placed in contracted residential and day treatment facilities would be appropriately classified as Dropout Prevention students, rather than Hospital and Homebound.** (Finding: 315.)
9. **EP for Gifted student was not valid for survey.** (Findings: 68, 177, 203.)
10. **Gifted student was dismissed from program prior to survey.** (Finding: 156.)
11. **EP for Gifted student was not signed by EP team.** (Finding: 176.)

Response (1, 2): Information Management Technicians (IMTs), the school-based personnel responsible for the correct entry of the matrix level in to the student database, were retrained on accurate entry of the student program on the matrices. District program staff provided on-site assistance at selected schools. For the future, the district continues to work with the electronic IEP vendor to automate the completion of the matrix based on the IEP completion, which could then, in turn, populate the student database. It is anticipated that this feature will be available in the next school year.

Response (3, 4): The ESE Department's Strategic Plan has been revised to include requirements for personnel who serve as the Local Education Agency (LEA) representative at each school (typically the ESE Specialist). These requirements specify required paperwork completion and compliance with IEP team membership. A monthly monitoring process has been established by the school administrator and the District program specialist; schools with more significant issues in these areas receive once a week on-site assistance from the program specialist.

Response (5): On-site assistance is being provided to the sites with this finding. The scripts that are attached to this portion of EasyIEP reflect the requirement to review and revise this section each time the IEP is received and/or written. This will be a focus of the training sessions being provided to all ESE Specialists during the year.

Response (6, 7): ESE Specialists at the targeted schools were retrained and the action corrected. This has been added to the ongoing training provided on matrix completion.

Response (8): The ESE Department is convening a task force to determine how this finding should be addressed and will work closely with the Department of Education for their direction. A plan of action for future contracts will be shared with the Superintendent and his leadership team by November 2010 and with the providers shortly thereafter. Contract revisions will reflect these changes as will the matrix designations.

Response (9, 10, 11): ESE Specialists at the targeted schools have been retrained in these areas, and these issues will be included in the ongoing training provided throughout the year.

Broward County Public Schools
Management's Response to 2009 FEFP Audit Draft Report

12. Matrices not reviewed at time of creation of new IEP.(Findings: 26, 51, 54, 65, 73, 87, 94, 113, 129, 150, 157, 175, 178, 179, 201, 202, 207, 214, 219, 236, 249, 251, 271, 284 and 295.)

Response (12): Staff does not agree with these findings. The Matrix of Services Handbook from the Florida Department of Education states, "If services do not change as a result of an IEP meeting, and the matrix is less than three years old, the existing matrix **may be reviewed** [emphasis added] and a new matrix does not have to be completed". If there are no changes a review is not required but is permissible (i.e., 'may be reviewed.')

While there is no stated requirement for the review in these cases or for the review date to be documented, following the audit the electronic IEP system was reconfigured to add a field to differentiate the original creation date from the review date, so that it captures the review date. An alert was also placed on the opening page of the IEP system to remind IEP preparers to review matrices. Although we do not agree with these findings, we are not contesting them in this response because the issue seems better reserved for an appeal to the informal conference panel.

DISTRICT-WIDE FINDING

Course Ineligible for ESOL Program Funding

(Finding: 2)

All schools will be notified which courses are eligible for ESOL program funding. Each Principal will review the FTE report for easily identifiable errors such as this and have the Data Processor correct the problem before the data is sent to the district's ETS Department. The ETS Department has developed an edit program to curtail this type of reporting error.

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STUDENT TRANSPORTATION FINDINGS AND CORRECTIVE ACTION

Management has reviewed with the Transportation Services staff, the preliminary and tentative draft report of the audit of Student Transportation for the fiscal year ended June 30, 2009. We concur with the audit findings and recommendations.

RECOMMENDATION	MANAGEMENT’S RESPONSE	TIMELINE
1. Ensure that transported students are reported in the correct ridership category and for the correct number of days-in-term.	The Transportation Department is currently piloting the use of bar code scanners to electronically scan student ridership data into the database to ensure ridership accuracy. This will ensure the correct number of students and for the correct ridership term. The ETS department has developed an edit routine to accurately report the actual number of days-in-term on the schedules of summer students.	Pilot implemented 7/12/10. District-wide implementation for start of the 2010-2011 school year.
2. Ensure that bus drivers’ reports are maintained in readily accessible files.	Drivers collect data using Edulog electronic student roster. Data will then be entered into the Edulog database. Student roster by route data will now be electronically uploaded and filed using bar code scanners.	Implement for the start of the 2010-2011 school year.
3. Ensure that only those students who are enrolled in school during the survey week concerned and ride a bus at least one time during the 11-day window of a survey period are reported with each survey’s results.	Staff will be re-trained on rider eligibility for FTE reporting. Reviewing procedures will be implemented to identify and correct reporting errors.	Start of the 2010-2011 school year.
4. Ensure that the distance from home to school for students classified in Two Miles or More is verified prior to being reported.	If the current Edulog measuring system calculates the Two Mile or More distance to within 1.5 miles and 2 miles. The Transportation Department will conduct a verification measurement using a calibrated device from the home address to the school using the shortest distance possible.	Start of the 2010-2011 school year.
5. Ensure that the IEPs necessary to support the IDEA classifications of transported ESE students are current, complete, and retained in readily accessible files.	IEPs are completed for the start of the school year and are provided to the Transportation Department for student assignment. Beginning 2010-2011, IEPs will be electronically filed in the EASY IEP database to ensure accuracy and ready access to files.	Start of the 2010-2011 school year.
6. Ensure that only ESE students, who are properly classified and documented as disabled, are reported in IDEA ridership categories, based on the authorization of their IEPs.	IEPs are completed for the start of the school year and are provided to the Transportation Department for student assignment. Beginning 2010-2011, IEPs will be electronically filed in the EASY IEP database to ensure accuracy and ready access to files.	Start of the 2010-2011 school year.

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MANAGEMENT'S REQUEST FOR APPEAL OF AUDIT FINDINGS

We do not agree with the following audit findings and request that adjustments for these findings be eliminated. The following is a summary of the audit findings we are contesting.

FINDING	ISSUE	PAGES
309	Baudhuin School-- ESE Teacher, General Knowledge	10-11
314	Drop Back In--Source Attendance Documents	12-14

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Finding No. 309
School: Baudhuin School
AG-424 No. 5521-71

Issue:

An ESE teacher at a contracted school did not complete the General Knowledge requirement within one year of employment.

Response:

The Baudhuin Preschool takes objection to audit finding number 309 related to teacher certification and the General Knowledge requirements for this Nova Southeastern University Baudhuin preschool classroom teacher.

The requirements of the Florida General Knowledge Test completion as stated in the teacher's official statement of status of eligibility letter indicates "Florida law requires that an individual satisfy the completion of the General Knowledge Test within one year from the date of employment in a Florida public school."

This teacher has never been hired by a Florida Public School. She was and continues to be employed by a private university, Nova Southeastern University (NSU). She was initially hired as a classroom teacher in June, 2007. At that time she held a Florida Temporary Educator's Certificate with validity dates of July 1, 2006 – June 30, 2009. All staff hired at the Baudhuin Preschool, including the classroom teachers are hired by NSU.

She completed the CLAST in March 2003 while at FIU, and has since successfully completed the General Knowledge Test in January 2010. She is presently recognized by the state of Florida as having the necessary credentials to be a classroom teacher and has been awarded a State of Florida Department of Education Professional Educator's Certificate.

We respectfully request that the auditors revise their finding.

Attachments:

309-1 Copy of Statement of Status of Eligibility, page 1 of 2, dated August 21, 2007, showing the statement "...a passing score on the Florida General Knowledge Test. Current Florida law requires that an individual satisfy this requirement within one year from the date of employment in a Florida public school to continue employment in any Florida public school under the Temporary Certificate."

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309-2 Copy of Florida International University transcript, page 2 of 2, documenting completion of CLAST in March 2003.

309-3 Florida Department of Education educator certification database printout showing temporary and professional certifications issued to the teacher.

Adjustment:

Please restore the following adjustment for these course numbers and these students:

<u>Program</u>	<u>Unweighted FTE</u>	<u>Cost Factor</u>	<u>Weighted FTE</u>
111	9.0000	1.066	9.5940
254	(7.5000)	3.570	(26.7750)
255	(1.5000)	4.970	(7.4550)
Total	<u>(0.0000)</u>		<u>(24.6360)</u>

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Finding No. 314
School: Drop Back In
AG-424 No. 6501-01

Issue:

The student attendance records for the 2008-2009 school year were missing and could not be located, consequently the FTE reported for all the students attending Drop Back In were not adequately supported.

Response:

While we concur with the auditor's findings that Broward County Public Schools cannot provide DBI student sign in sheets, we disagree with the auditor's position that the student sign in sheets are the only acceptable source attendance document. As this purchased service provider (DBI) had classes in churches, store fronts and other community locations, it is reasonable that the attendance collection procedures would not mirror those of a traditional school.

The following is a comprehensive summary of the procedure that was utilized by DBI to take and input the daily attendance of the DBI students attending the multiple community locations in which classes were held.

At the conclusion of each week the Broward County Public Schools attendance clerk would send an Excel spreadsheet that had been populated with the names of students in TERMS who were enrolled in DBI. This spreadsheet was customized so that it only included the names of those students registered for each particular site. This listing of all student names for each location was then emailed to the DBI directors of each region of the county. The DBI directors of each region of the county then emailed the list of names to the individual DBI teachers at each site.

Each day the DBI teacher at each DBI site would use this list of names to record attendance for each and every student. DBI students who were in attendance on the given day were noted by the DBI instructor by leaving the space blank for that date; DBI students who were not in attendance on the given day were noted by the DBI instructor with a "U"; DBI students whose absence for the day was excused was noted by the DBI instructor with an "F"; DBI students who were tardy were noted by the DBI instructor with a "T"; students who had entered for the first time were noted by the DBI teacher with "E1". These codes are consistent with attendance codes utilized

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throughout Broward County Public Schools. Additionally, DBI students would sign in on a sign-in sheet at each location. This sign-in sheet served as a double check for the DBI teacher who would initially record attendance based on student recognition (as would a teacher in a traditional school setting); the DBI teacher would then use the sign in sheet as a double check against his/her "sight attendance" as a "check and balance" system. The sign in sheets had columns in which the DBI students would record the time of their arrival as well as the time of their departure from class. At the end of each school day, the DBI teacher at each DBI site would email the list of student names and corresponding daily attendance information to the director for their region. The DBI director of each region would email the attendance information to the county wide DBI director and the county wide DBI director would then email the document to the Broward County Public Schools attendance clerk housed at the district administrative headquarters. The Broward County Public Schools attendance clerk would then enter the student attendance data daily in to TERMS, the School Board of Broward County's approved electronic reporting system for attendance. This procedure was repeated daily throughout the school year.

The DBI attendance records attached, covering the October 2008 and February 2009 FTE survey weeks, are representative of the DBI attendance records retained by Broward County Public Schools for the 2008-2009 school year.

We have obtained computer log-in records from the Pearson Company, provider of the Novanet computerized instructional system used by Drop Back In. Each student had a unique user name and log-in password, and could only access the Novanet system at a Drop Back In location. Access to the Novanet system is marked with date and time on the log-in record. This data serves as an alternative record of pupil attendance.

Attachments:

- 314-1** Drop Back In attendance reports for October 13-17, 2008.
- 314-2** Drop Back In attendance reports for February 9-13, 2009.
- 314-3** Letter from NCS Pearson representative describing Novanet log-in.
- 314-4** Excel file of Novanet log-in records for Broward DBI for the 2008-2009 school year, extracted by NCS Pearson company from their server.

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Adjustment:

Please restore the following adjustment for these course numbers and these students:

<u>Program</u>	<u>Unweighted FTE</u>	<u>Cost Factor</u>	<u>Weighted FTE</u>
103	(784.3000)	1.052	(825.0836)
113	(103.7000)	1.052	(109.0924)
130	(27.2000)	1.119	(30.4368)
300	(25.6000)	1.077	(27.5712)
Total	(940.8000)		(992.1840)