

**WASHINGTON COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENT

Washington County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	<i>District No.</i>
<i>Vann Brock, Chair to 11-17-09</i>	<i>1</i>
<i>Wayne C. Saunders, Chair from 11-18-09</i>	<i>2</i>
<i>Vice Chair to 11-17-09</i>	
<i>Pamela S. Cates</i>	<i>3</i>
<i>Terry Ellis, Vice Chair from 11-18-09</i>	<i>4</i>
<i>Susan G. Roberts</i>	<i>5</i>

Dr. Sandra M. Cook, Superintendent

The examination team leader was Alice Pounds, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, via e-mail at nancyreeder@aud.stat.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) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Washington County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

ELL – English Language Learner

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

OJT – On-the-Job Training

PK – Prekindergarten

Washington County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2010

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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared for students in ESOL and ESE Support Levels 4 and 5 and students transported, the Washington 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, 2010.

- Nine of the 13 students in our ESOL sample and 7 of the 23 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared.
- Of the 132 students in our student transportation sample, 42 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to FTE resulted in eight findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative .0934 but have a potential impact on the District's weighted FTE of a negative 9.3500. Noncompliance related to student transportation resulted in four findings and a net audit adjustment of a negative 42 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 Washington County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$33,946 (negative 9.3500 times \$3,630.62).

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 Washington County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Washington County. Those services are provided primarily to prekindergarten through twelfth grade students and 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 Washington County.

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated seven schools and two District cost centers serving prekindergarten through twelfth grade students, reported 3,462.35 unweighted FTE for those students, and received approximately \$12.36 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP 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 the student's 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 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$870,663 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 WASHINGTON COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated February 7, 2011, that the Washington 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, 2010. 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: 9 of the 13 students in our ESOL sample¹ and 7 of the 23 students in our ESE Support Levels 4 and 5 sample² had exceptions involving reporting errors or records that were not properly or accurately prepared.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared for students in ESOL and ESE Support Levels 4 and 5, the Washington 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, 2010.

All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For ESOL, see SCHEDULE D, Finding Nos. 3, 5, and 8.

²For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 1, 2, 4, 6, and 7.

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.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5. The findings, populations, samples, and exception totals that pertain to material noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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

Respectfully submitted,



David W. Martin, CPA
April 25, 2011

³ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Washington 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, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Population (Sample)</u>
1. <u>Basic</u>						
Population ³	9	100.00%	2,188	100.00%	2,703.0800	100.00%
Sample Size ⁴	4	44.44%	48	2.19%	45.9992	1.70%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	7.0913	-
2. <u>Basic with ESE Services</u>						
Population ³	7	100.00%	524	100.00%	638.4600	100.00%
Sample Size ⁴	4	57.14%	27	5.15%	25.3332	3.97%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	2.5600	-
3. <u>ESOL</u>						
Population ³	3	100.00%	23	100.00%	19.8300	100.00%
Sample Size ⁴	3	100.00%	13	56.52%	10.5923	53.42%
Students w/Exceptions	-	-	(9)	(69.23%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(7.0913)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	7	100.00%	28	100.00%	22.2100	100.00%
Sample Size ⁴	4	57.14%	23	82.14%	17.6734	79.57%
Students w/Exceptions	-	-	(7)	(30.43%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.6534)	-
5. <u>Career Education 9-12</u>						
Population ³	3	100.00%	0	0.00%	78.7700	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.0000	-

<u>All Programs</u>						
Population ³	9	100.00%	2,763	100.00%	3,462.3500	100.00%
Sample Size ⁴	4	44.44%	111	4.02%	99.5981	2.88%
Students w/Exceptions	-	-	(16)	(14.41%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.0934)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Washington 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, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population ³	7	100.00%	52	100.00%
Sample Size ⁴	4	57.14%	13	25.00%
Teachers w/Exceptions	-	-	(0)	(0.00%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools and District cost centers in the District which reported the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education 9-12). 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 9-12 population and sample data for students reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. 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 9-12 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

Washington 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, 2010

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.7346	1.074	7.2330
102 Basic 4-8	.3567	1.000	.3567
112 Grades 4-8 with ESE Services	2.0600	1.000	2.0600
113 Grades 9-12 with ESE Services	.5000	1.033	.5165
130 ESOL	(7.0913)	1.124	(7.9706)
254 ESE Support Level 4	(1.0000)	3.520	(3.5200)
255 ESE Support Level 5	<u>(1.6534)</u>	4.854	<u>(8.0256)</u>
Total	<u>(.0934)</u>		<u>(9.3500)</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

Washington 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, 2010

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0041</u>	<u>#0101</u>	
101 Basic K-3	.....	5.8510	.....	5.8510
102 Basic 4-8	.....	.....	.3567	.3567
112 Grades 4-8 with ESE Services	.....	.....	2.0600	2.0600
113 Grades 9-12 with ESE Services	.5000	.....	.....	.5000
130 ESOL	.....	(5.8510)	(.3567)	(6.2077)
254 ESE Support Level 4	1.0000	.....	(2.0000)	(1.0000)
255 ESE Support Level 5	<u>(1.5834)</u>	<u>(.0100)</u>	<u>(.0600)</u>	<u>(1.6534)</u>
Total	<u>(.0834)</u>	<u>(.0100)</u>	<u>.0000</u>	<u>(.0934)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Washington 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, 2010

Program No._____	Brought Forward	<u>Audit Adjustments</u>¹	
		<u>#0151</u>	<u>Total</u>
101 Basic K-3	5.8510	.8836	6.7346
102 Basic 4-8	.3567	.....	.3567
112 Grades 4-8 with ESE Services	2.0600	.....	2.0600
113 Grades 9-12 with ESE Services	.5000	.....	.5000
130 ESOL	(6.2077)	(.8836)	(7.0913)
254 ESE Support Level 4	(1.0000)	.....	(1.0000)
255 ESE Support Level 5	<u>(1.6534)</u>	<u>.....</u>	<u>(1.6534)</u>
Total	<u>(.0934)</u>	<u>.0000</u>	<u>(.0934)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Washington 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, 2010

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 reporting errors or records that were not properly or accurately prepared for students in ESOL and ESE Support Levels 4 and 5, the Washington 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 13.

Findings

Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and audit adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Net Audit
Adjustments
(Unweighted FTE)**

Chipley High School (#0021)

1. [Ref. 2101] We noted the following exceptions involving two ESE students: (a) the *Matrix of Services* form for one student was not reviewed and updated when the student's new IEP was prepared on November 9, 2009; and (b) the *Matrix of Services* form for one ESE student was incorrectly scored. The ratings total included one Special Considerations point for which the student was not eligible. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Washington 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Chipley High School (#0021) (Continued)

2. [Ref. 2102] One ESE student in the Hospital and Homebound Program was reported for more homebound instruction than was provided. We made the following audit adjustment:

255 ESE Support Level 5	(.0834)	(.0834)
		(.0834)

Kate M. Smith Elementary School (#0041)

3. [Ref. 4101] We noted the following exceptions involving seven ELL students:
- a. One first-grade student was reported incorrectly in ESOL. The student was FES and ineligible for reporting in ESOL.
 - b. The ELL Student Plans for two students were not complete. The Plans did not include documentation showing the students' instructional programs and course schedules. We also noted that the parents were not notified of their child's ESOL placement.
 - c. The ELL Student Plans for two students were not reviewed and updated for the 2009-10 school year. We also noted that the parents of one of these students were not notified of their child's ESOL placement.
 - d. Two students were not properly reclassified into ESOL. The students had been exited and subsequently reclassified into ESOL; however, the reclassification was made without the convening of an ELL Committee and without parental participation or notification.

We made the following audit adjustment:

101 Basic K-3	5.8510	
130 ESOL	(5.8510)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Washington 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, 2010

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Kate M. Smith Elementary School (#0041) (Continued)

4. [Ref. 4102] The reported FTE for one ESE student was overstated. The student was reported for 60 instructional minutes (or .0200 FTE) of physical therapy but was only receiving 30 instructional minutes (or .0100) of such therapy. We made the following audit adjustment:

255 ESE Support Level 5	(.0100)	(.0100)
		(.0100)

Roulhac Middle School (#0101)

5. [Ref. 10101] The ELL Student Plan for one student in the October 2009 survey was not reviewed and updated for the 2009-10 school year. We also noted that the parents were not notified of their child's ESOL placement. We made the following audit adjustment:

102 Basic 4-8	.3567	
130 ESOL	(.3567)	.0000

6. [Ref. 10102] We noted the following exceptions involving two ESE students: (a) the file for one student did not contain a current Matrix of Services form, and (b) the Matrix of Services form for one student was not reviewed and updated when the new IEP was developed on September 28, 2009. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Washington 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Roulhac Middle School (#0101) (Continued)

7. [Ref. 10103] The file for one ESE student did not contain a current physician's statement to support the student's placement in the Hospital and Homebound Program. The physician's statement was dated November 21, 2008 (almost a year prior to the October 2009 survey), and did not indicate the expected duration of the student's absence. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.0600	
255 ESE Support Level 5	(.0600)	.0000
		<u>.0000</u>

Vernon Elementary School (#0151)

8. [Ref. 15101] The ELL Student Plan for one student was incomplete. The Plan was not dated and did not include the student's instructional schedule. We also noted that the parents were not notified of their child's ESOL placement. We made the following audit adjustment:

101 Basic K-3	.8836	
130 ESOL	(.8836)	.0000
		<u>.0000</u>

Net Audit Adjustments (.0934)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Washington 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, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct number of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (2) students in the Hospital and Homebound Program are reported for the correct number of instructional minutes; (3) students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (4) *ELL Student Plans* and *Matrix of Services* forms are appropriately reviewed and updated; and (5) the placement of students in ESOL for a fourth, fifth, or sixth year is adequately supported by appropriate assessment documentation, including, if needed, ELL Committee recommendations.

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 2009-10

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 2009-10
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Washington 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, 2010

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, F.A.C.Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Instruction for English Language Learners

Exceptional Education

- Section 1003.57, F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C.General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C.Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Definitions, ESE Policies and Procedures, and ESE Administrators

The accompanying notes are an integral part of this schedule.

Washington County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. School District of Washington County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Washington County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and 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 Washington County.

For the fiscal year ended June 30, 2010, the District operated seven schools and two District cost centers serving prekindergarten through twelfth grade students, reported 3,462.35 unweighted FTE, and received approximately \$12.36 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 to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP 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 the student's 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.

Washington County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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 prekindergarten 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 that 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 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Washington County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

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

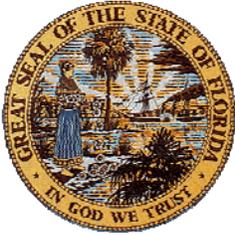
NOTE B - SAMPLING

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, 2010. 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:

Washington County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Chipley High School	1 and 2
2. Kate M. Smith Elementary School	3 and 4
3. Roulhac Middle School	5 through 7
4. Vernon Elementary School	8



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 WASHINGTON COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 7, 2011, that the Washington 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, 2010. 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: 42 of the 132 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 3 and 4.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Washington 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, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance 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 their reported ridership classification or eligibility for State transportation funding. 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
April 25, 2011

SCHEDULE F

Washington County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	100	100.00%	4,339	100.00%
Sample ²	-	-	132	3.04%
<u>Sample Students</u>				
With Exceptions	-	-	42	(31.82%)
Net Audit Adjustments	-	-	(42)	(31.82%)
<u>Non-Sample Students</u>				
With Exceptions	-	-	12	0.28%
Net Audit Adjustments	-	-	0	0.00%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(42)	0.96%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 4,339 students in the following ridership categories: 70 in IDEA (K-12), Weighted; 5 in IDEA (PK), Weighted; 21 in IDEA (PK), Unweighted; and 4,243 in Two Miles or More. The District also reported operating a total of 100 vehicles (92 buses, 4 passenger cars, and 4 District-operated vehicles). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Washington County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

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 their reported ridership classification or eligibility for State transportation funding, the Washington 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 26.

Findings

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 2009 surveys and the February and June 2010 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 2009 survey and once for the February 2010 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Five students (four reported in IDEA-weighted ridership categories and one in the Two Miles or More) were reported under the incorrect vehicle category type. The students were reported under vehicle category type "E" (District-operated vehicles); however, the students were being transported by their parents, who were under contract with the District for reimbursement and should have been reported in vehicle category type "P" (privately owned and operated vehicles). We also noted, based on the vehicle category type "P," that the four IDEA-weighted students were not eligible for this ridership category but were eligible for the IDEA unweighted ridership category. We made the following audit adjustments:

**Students
Transported
Net Audit
Adjustments**

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Washington County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>October 2009 Survey</u>		
<u>Vehicle Category Type ‘E’</u>		
IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(1)	
Two Miles or More	(1)	(4)
 <u>Vehicle Category Type ‘P’</u>		
IDEA (K-12), Unweighted	2	
IDEA (PK), Unweighted	1	
Two Miles or More	1	4
 <u>February 2010 Survey</u>		
<u>Vehicle Category Type ‘E’</u>		
IDEA (K-12), Weighted	(1)	(1)
 <u>Vehicle Category Type ‘P’</u>		
IDEA (K-12), Unweighted	1	1

2. [Ref. 52] Seven PK students were incorrectly reported in Two Miles or More and should have been reported in IDEA (PK), Unweighted. We made the following audit adjustments:

<u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	3	
Two Miles or More (<i>Non-Sample Students</i>)	(3)	
 <u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	4	
Two Miles or More (<i>Non-Sample Students</i>)	(4)	0

3. [Ref. 54] Forty-two 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 made the following audit adjustments:

<u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(24)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Washington County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(18)	(42)
4. [Ref. 55] <u>One student 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, the student was eligible for reporting in IDEA (K-12), Unweighted. We made the following audit adjustment:</u>		
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	<u>1</u>	<u>0</u>
Net Audit Adjustments		<u>(42)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>42</u>	--
Sample Students - Net Audit Adjustments	--	(42)
Non-Sample Students w/Exceptions	<u>12</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>0</u>
Net Audit Adjustments		<u>(42)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Washington County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

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 categories; (2) the distance from home to school for students classified in Two Miles or More is verified prior to those students being reported, (3) students reported are appropriately identified for the correct vehicle category type for reporting purposes; and (4) the classification of ESE students into IDEA weighted ridership categories is supported by the students' 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.

Washington County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

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 9-12 or an ESE 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 Washington County

For the fiscal year ended June 30, 2010, the District received approximately \$870,663 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 2009	1	7
October 2009	50	2,158
February 2010	48	2,167
June 2010	<u>1</u>	<u>7</u>
Total	<u>100</u>	<u>4,339</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

Washington County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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, 2010. 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



Dr. Sandra M. Cook
Superintendent of Schools
(850) 638-6222
Fax (850) 638-6226

**Washington County
District School Board**
“An Equal Opportunity Agency”
652 Third Street
Chipley, Florida 32428

District 1
Vann Brock
1160 Whittington Road, Chipley
District 2
Wayne C. Saunders
847 Candy Lane, Chipley
District 3
Pamela Cates
2681 Traverse Drive, Vernon
District 4
Terry Ellis
1306 Pinebluff Court, Chipley
District 5
Susan G. Roberts
1456 State Park Road, Chipley

April 20, 2011

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

Attention: Nancy M. Reeder, Section 241

Dear Mr. Martin,

The following letter is in response to our district’s audit of state requirements governing the Florida Education Finance Program (FEFP) and student transportation for the fiscal year ending June 30, 2010. Our district concurs with the findings and has implemented corrective actions to address each of the findings.

Schedule E
Full-time Equivalent (FTE) Students

Chipley High School (#0021)

1. [Ref. 2101]: Procedures regarding the completing of the Matrix of Services have been revised. In addition to ESE teachers attending Matrix training, the Matrix will be completed at each IEP meeting rather than on an annual basis.
2. [Ref. 2102]: Completion of the Hospital and Homebound Service form will be monitored monthly to ensure that students are not given more time than the IEP states.

Kate M. Smith Elementary School (#0041)

3. [Ref. 4101]: 7 ELL students
 - a. Procedures for assessment of students whose heritage language is other than English are being implemented to ensure proper classification, academic assessment and reclassification of all limited English proficient students. Reviewing procedures with pertinent school staff will be completed by Director of Curriculum to ensure correct reporting.

“Quality Education Today For A Better Tomorrow”

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin, CPA
April 20, 2011
Page 2

- b. The Limited English Proficient Student Plan has been reviewed for all ELL students. There have been revisions made to the format to ensure that all information is properly recorded and maintained in the permanent student record/file for each eligible student. Parents will be notified of their child's placement in the program and documentation of this notice will be included in the child's file.
 - c. Parents will be notified of their child's placement in the program and documentation of this notice will be included in the child's file. All students' ELL Student Plans will be reviewed and updated annually.
 - d. Annually, the ELL student plans will be updated by the ELL committee. The reclassification of students will be based on the decision of this committee and documented accordingly. Parental participation will be encouraged and parents will be informed of any change in the ELL Student Plan.
4. [Ref. 4102]: Procedures will be implemented to verify that the IEP matches the FTE reported as well as actual time being served by the Physical Therapist.

Roulhac Middle School (#0101)

- 5. [Ref. 10101]: Same at Reference 4101 (d) above.
- 6. [Ref. 10102]: Same as Reference 2101 above.
- 7. [Ref. 10103]: Completion of the Hospital and Homebound Service form will be monitored monthly to ensure that students are not given more time than the IEP states. Accuracy of all necessary documentation will be verified at the IEP meeting.

Vernon Elementary School (#0151)

- 8. [Ref. 15101]: Same at Reference 4101 (d) above.

Schedule G

Student Transportation

- 1. [Ref. 51]: The Director of Transportation will coordinate with the ESE director to determine the correct weighted classification of IDEA eligible services for students. In addition, the Director will ensure students are reported for the correct vehicle category. (district-operated or privately owned vehicles)
- 2. [Ref. 52]: The Director of Transportation will review with the transportation staff the verification process for students living within the two mile limit. This process will be completed prior to each FTE count period. Maps will be provided to each

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin, CPA
April 20, 2011
Page 2

driver noting the two mile radius to ensure that all students are reported correctly for FEFP purposes.

3. [Ref. 54]: Same as Ref. 52 above
4. [Ref. 55]: The Director of Transportation will coordinate with the ESE director to ensure that students classified for IDEA weighted ridership meet one of the five eligibility criteria requirements.

Per recommendations from this audit and to comply with all State requirements governing both student FTE and student transportation, district and school-administrators will exercise more care to review procedures and train staff to prevent future errors in reporting.

Sincerely,



Dr. Sandra M. Cook, Superintendent
Washington County School District