

STATE OF FLORIDA AUDITOR GENERAL

DAVID W. MARTIN, CPA



Summary

Report Number: [2008-003R](#)

Report Title: **Charlotte County District School Board – Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students – Restoration of Audit Adjustments**

Report Period: **07/01/2005 – 06/30/2006**

Release Date: **03/12/2010**

Summary

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Charlotte County District School Board requested an informal conference with the Department of Education (DOE) to discuss several findings presented in report No. 2008-003. The informal conference was held on January 13, 2010. The resulting informal conference panel's memorandum of January 27, 2010, recommended the restoration of certain specified audit adjustments. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated February 2, 2010.

The net FTE audit adjustment restored pursuant to the panel's recommendations totaled to a positive 41.8815 unweighted FTE, but has a net impact on weighted FTE of a positive 46.5629 FTE. The financial effect of the restored net audit adjustment is subject to the determination of the Department of Education.