

STATE OF FLORIDA AUDITOR GENERAL

DAVID W. MARTIN, CPA



Summary

Report Number: [2008-201R](#)

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

Report Period: **07/01/2006 – 06/30/2007**

Release Date: **09/23/2010**

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Manatee County District School Board requested an informal conference with the Department of Education to discuss Finding Nos. 128 and 129 for the Gulf Coast Marine Institute (#2001), as presented in report No. 2008-201. The informal conference was held on August 20, 2010. The resulting informal conference panel's memorandum of August 30, 2010, recommended the restoration of the audit adjustment for Finding No. 128, subject to the Auditor General's review of student attendance documentation provided by the District, and indicated that Finding No. 129 would not be considered for restoration purposes. The panel's recommendation was accepted by the Commissioner of Education, as evidenced by letter dated September 3, 2010.

The net FTE audit adjustment restored pursuant to the panel's recommendations totaled to a positive 52.4268 unweighted FTE, but has a net impact on weighted FTE of a positive 56.1229 FTE. The financial effect of the restored net audit adjustment is subject to the determination of the Department of Education.