



**AUDITOR GENERAL**  
WILLIAM O. MONROE, CPA



**COLLIER COUNTY DISTRICT SCHOOL BOARD**

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)  
FULL-TIME EQUIVALENT (FTE) STUDENTS**

**AND**

**STUDENT TRANSPORTATION**

**RESTORATION OF AUDIT ADJUSTMENTS**

For the Fiscal Year Ended June 30, 2002

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the fiscal year ended June 30, 2002, were: Anne Goodnight, Chairperson; Donald J. York, Vice-Chairman; Linda Abbott; Pamela M. Cox; Nelson A. Faerber, Jr.; and Dr. Dan W. White, Superintendent.

Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Collier County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
Restoration of Audit Adjustments  
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For the Fiscal Year Ended June 30, 2002

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WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT AGREED-UPON PROCEDURES FOR RESTORATION OF AUDIT ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION

We have previously examined management's assertion, included in its representation letters dated March 22, 2002, and December 16, 2002, that the Collier 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) and students transported for the fiscal year ended June 30, 2002, and have presented the results of our examination in report No. 03-177, issued April 11, 2003. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 03-177.

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Collier County District School Board requested an informal conference with the Department of Education (DOE) to discuss 12 FTE-related findings and one student transportation finding, which were presented in report No. 03-177. It was agreed that the informal conference would be conducted through written and telephonic communications rather than through a face-to-face meeting between representatives of the District and the informal panel. These communications commenced on April 18, 2007, and concluded June 6, 2007. The resulting informal conference panel's memorandum of June 11, 2007, recommended conditionally the restoration of the audit adjustments for the 12 FTE-related findings, and no restoration of the audit adjustments for the student transportation finding. The panel's recommendations were accepted and approved by the Commissioner of Education.

In conjunction with the panel's recommendations and the Commissioner's approval, we performed certain agreed-upon procedures, specified in SCHEDULE B herein, to determine and report the audit adjustments to be restored. We performed the agreed-upon procedures, and have issued this report, solely to assist DOE with this

restoration. DOE is responsible for the sufficiency of the agreed-upon procedures and the computation of the restoration's financial impact. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

We performed the agreed-upon procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We did not conduct an examination, the objective of which would be the expression of an opinion on the restoration of audit adjustments contained herein. Accordingly, we do not express such an opinion. Had we performed additional procedures pursuant to such an examination, other matters might have come to our attention that we would have reported.

This report is intended for the information 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 the Collier County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA  
July 2, 2007

SCHEDULE A

Collier County District School Board  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF RESTORED AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2002

<u>No. Program</u>	<u>Net Audit Adjustment<sup>1</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>2</sup></u>
101 Basic K-3	(21.4800)	1.007	(21.6304)
102 Basic 4-8	(11.5156)	1.000	(11.5156)
103 Basic 9-12	(3.8384)	1.113	(4.2721)
111 Grades K-3 with ESE Services	.4800	1.007	.4834
112 Grades 4-8 with ESE Services	2.1488	1.000	2.1488
130 ESOL	<u>34.2052</u>	1.265	<u>43.2696</u>
Total	<u>.0000</u>		<u>8.4837</u>

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<sup>1</sup> These adjustments are for unweighted FTE. (See SCHEDULE B.)

<sup>2</sup> The restored 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.

**SCHEDULE B**

Collier County District School Board  
 Full-Time Equivalent (FTE) Students and Student Transportation  
**RESTORATION OF AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2002

**Overview**

The informal conference panel’s memorandum of June 11, 2007, recommended conditionally the restoration of the audit adjustments made for 12 FTE-related findings and no restoration for one student transportation finding. All of these findings were presented originally in report No. 03-177. The panel’s recommendations were accepted and approved by the Commissioner of Education. In conjunction with the panel’s recommendations and the Commissioner’s approval, we performed certain agreed-upon procedures to determine and report the number of FTE audit adjustments to be restored, as specified below.

**Description**

**Net Audit  
 Adjustments Restored  
(Unweighted FTE)**

**FTE-Related Findings**

**Finding No. 1**

*(Four courses in the October and February surveys were reported incorrectly in ESOL.)*

**Panel’s Recommendation:** The panel recommended the restoration of the audit adjustments for each of the four courses that was added to a DOE-approved ESOL course list after June 30, 2002, the fiscal year of our examination.

**Auditor’s Procedures:** We compared the four cited courses to DOE-prepared lists of approved ESOL-courses, and determined that only one of the four cited courses was added to a list subsequent to June 30, 2002. We obtained the audit adjustments for this course from the supporting work papers, and pursuant to the panel’s recommendation, restored those audit adjustments, as presented below:

103 Basic 9-12	(3.8384)	
130 ESOL	<u>3.8384</u>	.0000

**SCHEDULE B (Continued)**

Collier County District School Board  
 Full-Time Equivalent (FTE) Students and Student Transportation  
**RESTORATION OF AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2002

**Net Audit  
 Adjustments Restored  
 (Unweighted FTE)**

**Description**

**FTE-Related Findings** (Continued)

**Finding Nos. 8, 14, 18, 25, 26, 30, 58, 61, 63, 69, and 71**

*(The School Board did not approve the out-of-field status of 20 teachers on a timely basis for the October survey.)*

**Panel's Recommendation:** The panel recommended the restoration of the audit adjustments for those teachers who were cited in the above-referenced findings for untimely School approval of their out-of-field status, but were approved to teach out-of-field by the Superintendent, as documented on the Superintendent's interim approval list.

**Auditor's Procedures:** We obtained the supporting work papers for the 20 out-of-field teachers cited in the above-referenced findings and a copy of the Superintendent's interim approval list. We determined that the 20 teachers were approved to teach out-of-field by the Superintendent, as documented by the presence of their names on the list. However, 5 of the 20 teachers were also cited for parental notification exceptions that were not contested or appealed by the District. We advised the Chairperson of the informal conference panel of these circumstances, and he directed us to exclude these 5 teachers from the restoration. We obtained the audit adjustments for the remaining 15 teachers from the supporting work papers, and pursuant to the panel's recommendation, restored those audit adjustments, as presented below:

101 Basic K-3	(21.4800)	
102 Basic 4-8	(11.5156)	
111 Grades K-3 with ESE Services	.4800	
112 Grades 4-8 with ESE Services	2.1488	
130 ESOL	<u>30.3668</u>	<u>.0000</u>
		<u>.0000</u>



**SCHEDULE B (Continued)**

Collier County District School Board  
 Full-Time Equivalent (FTE) Students and Student Transportation  
**RESTORATION OF AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2002

**Net Audit  
 Adjustments Restored  
 (Unweighted FTE)**

**Description**

**Student Transportation**

**Finding No. 6**

*(Ninety-three students were reported incorrectly in IDEA-weighted ridership categories. None of the students met one or more of the criteria specified for weighted classification.)*

Panel's Recommendation: The panel recommended no restoration of the audit adjustments made for the 93-cited students.

Auditor's Procedures: Pursuant to the panel's recommendation, we performed no restoration-related procedures. Accordingly, the audit adjustments associated with the above-referenced finding stand as presented in report No. 03-177.

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Collier County District School Board  
 Full-Time Equivalent (FTE) Students and Student Transportation  
**COMMISSIONER'S LETTER**  
 For the Fiscal Year Ended June 30, 2002

## FLORIDA DEPARTMENT OF EDUCATION



Jeanine Blomberg  
 Commissioner of Education

STATE BOARD OF EDUCATION

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 LINDA K. TAYLOR



June 11, 2007

Mr. Raymond J. Baker, Superintendent  
 School District of Collier County  
 6775 Osceola Trail  
 Naples, Florida 34109-0919

Dear Ray:

My staff has reviewed with me the recommended agreement, which was a result of the informal conference concluded on June 6, 2007, concerning the FTE Student Audit (Report No. 03-177) for the year ending June 30, 2002, for the School District of Collier County. I accept the recommendations and by copy of this letter am informing Deputy Commissioner Linda Champion to initiate appropriate action with regard to the FEFP adjustment of Collier County. I am pleased that an agreement was reached by the informal conference participants.

Sincerely,

*Jeanine Blomberg*  
 Jeanine Blomberg

JB/lj

Attachment

cc: Linda Champion  
 Joe Williams

Collier County District School Board  
 Full-Time Equivalent (FTE) Students and Student Transportation  
**INFORMAL CONFERENCE PANEL'S MEMORANDUM**  
 For the Fiscal Year Ended June 30, 2002

## FLORIDA DEPARTMENT OF EDUCATION



Jeanine Blomberg  
 Commissioner of Education

STATE BOARD OF EDUCATION

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 PHOEBE RAULERSON  
 KATHLEEN SHANAHAN  
 LINDA K. TAYLOR



June 11, 2007

To: Commissioner Jeanine Blomberg

From: Link Jarrett 

Subject: Report No. 03-177, Report on the School District of Collier County, Florida Education Finance Program (FEFP) Full-Time Equivalent Students and Student Transportation for the Fiscal Year Ended June 30, 2002

On August 8, 2006, the Department received a request from the Superintendent of the School District of Collier County, Florida, for an informal conference to discuss Audit Report No. 03-177 and issues related to the report. The Collier County School District was represented by Dr. Theron Trimble. The Department was represented by Martha Asbury, David Morris, and me as the informal conference panel. Joe Williams represented the Office of the Auditor General; Lisa Saavedra was consulted to provide counsel about matters related to English for Speakers of Other Languages courses; and Charlie Hood was consulted about matters related to school transportation management.

In a written response to the audit report, dated April 3, 2003, the District staff enumerated three issues related to the audit findings that it was appealing to the Commissioner. The issues were ESOL course eligibility, out-of-field teachers, and student transportation. Summaries of the contested issues and the panel's consensus recommendations are presented below.

1. English for Speakers of Other Languages (ESOL) Course Eligibility (Finding 1)

*Summary of Findings:* The Auditor General's staff compared the course numbers reported in the ESOL program to the course numbers that were designated for that program by the Department of Education. The results of this test disclosed that four courses involving four schools in the October and February FTE surveys were reported incorrectly in ESOL. The FTE were reassigned to the appropriate Basic Programs in the audit finding #1.

LINK JARRETT  
 OPERATIONS AND PROGRAM MANAGER

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Collier County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**INFORMAL CONFERENCE PANEL'S MEMORANDUM**  
For the Fiscal Year Ended June 30, 2002

Commissioner Jeanine Blomberg  
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The district staff contends that the courses in question were later added to the list of approved ESOL courses by the Department of Education (DOE). More importantly, the teachers teaching the courses had the required ESOL endorsement.

*Recommendations: The panel recommends the restoration of appropriate weighted ESOL funding for the students who were enrolled in the four courses that in a subsequent year were added to the DOE approved ESOL course list.*

2. Teacher Certification, Out-of-Field Teachers (Findings 8, 14, 18, 25, 26, 30, 58, 61, 63, 69 and 71)

*Summary of Findings:* The Auditor General's staff found that several teachers were not approved to teach out of field by the School Board on a timely basis. The district staff did not receive school board approval until a date after either the October 2001 or February 2002 FTE survey period. While the district staff confirmed that school board approval may have come after the FTE survey period, the district staff believes that it acted in good faith. An interim list of out-of-field teachers was approved by the Superintendent during the FTE survey period and then by the School Board at its next scheduled meeting. In addition, district staff provided documentation showing that the Superintendent routinely and periodically reported "staff appointments" to the Board, including out-of-field teachers, duplicating the data reported on the out-of-field teacher master list.

The 2001-02 FTE survey dates were October 8-12, 2001, and February 4-8, 2002. Even for a growing district, Collier County experienced above-normal enrollment growth in 2001-02 from day 6 to day 40 (close to FTE survey week). Normally the district has about 800 students enter school during the aforementioned time period, but in 2001-02 the enrollment grew by 5,949 students. Despite this enrollment growth and shifts in the student population among classrooms and schools, the district was not cited in the audit report for failure to notify parents about the status of out-of-field teachers in the schools.

*Recommendations: Of the teachers cited in Findings 8, 14, 18, 25, 26, 30, 58, 61, 63, 69 and 71 in Theron Trimble's January 2, 2003, memorandum to Michael Yurick, for those who were approved on the Superintendent's interim approval list during the FTE survey period, the weighted FTE should be restored. Given the higher than normal enrollment growth, coping with shifts in students among classrooms and schools, and the fact that school staff informed families about students who were being taught by out-of-field teachers, the weighted FTE for the teachers on the January 2, 2003, list should be restored. The district staff should revise the procedure for school board approval of out-of-field teachers to assure that board approval of the out-of-field assignment is acquired as soon as is possible.*

3. Student Transportation, Seat/Lap Belts (Transportation Finding 6)

*Summary of Findings:* The Auditor General's staff found 93 exceptional students who were reported incorrectly in IDEA weighted ridership categories. None of the students meet one or

Collier County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)**  
For the Fiscal Year Ended June 30, 2002

Commissioner Jeanine Blomberg  
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more of the five criteria required for classification in a weighted ridership category pursuant to the Student Transportation General Instructions.

The district contends that students who require seat/lap belts and ride buses purchased before 2002 satisfy the weighted criteria, due to the retrofitting to buses that is necessary, and thus are eligible for weighted funding, whereas students who ride buses purchased after 2002 are not. The students in question rode pre-2002 buses because the district did not own and/or place into service any new buses until the 2002-03 school year, beginning with bus #509.

*Recommendations: The panel was not convinced by the information presented that the district staff had appropriately documented the eligibility of each of the cited disabled students for classification in a weighted ridership category. That is, the requirement that the students' Individual Education Plan (IEP) indicate that special transportation services be provided was not met.*

If you accept these recommendations, the Office of Funding and Financial Reporting and the Auditor General should be notified to take appropriate action.

cc:

Martha Asbury  
Raymond Baker  
Linda Champion  
Charlie Hood  
Brent Jones  
David Morris  
Lisa Saavedra  
Theron Trimble  
Joe Williams