

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
Restoration of Audit Adjustments

For the Fiscal Year Ended
June 30, 2003



GOVERNING BODY AND SUPERINTENDENT

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. The Board members and Superintendent of Schools who served during the fiscal year ended June 30, 2003, were:

Carol W. Kurdell, Chair

Glenn Brrington, Vice-Chair

Doris Ross Reddick

Carolyn Bricklemeyer

Jennifer Faliero

Jack R. Lamb

Candy Olson

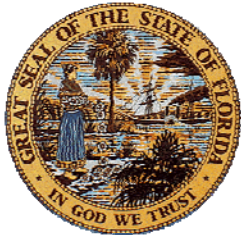
Earl J. Lennard, Ph.D., Superintendent

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 audit reports prepared by the Auditor General can be obtained on our Web site 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.

Hillsborough 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, 2003

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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 AGREED-UPON PROCEDURES FOR RESTORATION OF AUDIT ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

We have previously examined management's assertion, included in its representation letter dated July 3, 2003, that the Hillsborough 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, 2003, and have presented the results of our examination in report No. 2005-018, issued August 11, 2004. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 2005-018.

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Hillsborough County District School Board requested an informal conference with the Department of Education (DOE) to discuss the citation of seven teachers in finding No. 180, which was presented in report No. 2005-018. The informal conference was held via video conference on May 11, 2009. The resulting informal conference panel's memorandum of May 28, 2009, recommended the restoration of the audit adjustments for six of the seven teachers in finding No. 180. The panel's recommendation was accepted by the Commissioner of Education, as evidenced by letter dated June 2, 2009.

In conjunction with the panel's recommendations and the Commissioner's acceptance, 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 (AICPA) 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.

Pursuant to Section 11.45(4), 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
June 10, 2009

SCHEDULE A

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF RESTORED AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u>	<u>Net Audit Adjustment¹</u>	<u>Cost Factor</u>	<u>Weighted FTE²</u>
101 Basic K-3	(1.5000)	1.005	(1.5075)
102 Basic 4-8	(27.3500)	1.000	(27.3500)
103 Basic 9-12	(20.5000)	1.122	(23.0010)
112 Grades 4-8 with ESE Services	.2000	1.000	.2000
113 Grades 9-12 with ESE Services	.2000	1.122	.2244
254 ESE Support Level 4	7.4000	3.948	29.2152
255 ESE Support Level 5	<u>41.5500</u>	5.591	<u>232.3061</u>
Total	<u>.0000</u>		<u>210.0872</u>

¹ These adjustments are for unweighted FTE. (See SCHEDULE B.)

² 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

Hillsborough 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, 2003

Overview

The informal conference panel’s memorandum of May 28, 2009, recommended the restoration of the audit adjustments for six of the seven teachers cited in finding No. 180, which was presented originally in report No. 2005-018. The panel’s recommendations were accepted by the Commissioner of Education, as evidenced by letter dated June 2, 2009. In conjunction with the panel’s recommendation and the Commissioner’s acceptance, 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)**

Finding No. 180 (Ref. 660270/71/72/73/74/75/76)

Finding Summary: Seven teachers were not properly certified and were not approved by the School Board or the Local Charter Board to teach out-of-field during the school terms covered by the October and February surveys. We also noted that the parents of the students taught by these teachers were not notified of the teachers’ out-of-field status. We made the following audit adjustments:

<u>Ref. 660270</u>		
102 Basic 4-8	1.8000	
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.7000)	
255 ESE Support Level 5	<u>(1.6000)</u>	.0000
<u>Ref. 660271</u>		
102 Basic 4-8	6.8000	
103 Basic 9-12	.7000	
112 Grades 4-8 with ESE Services	(.1000)	
254 ESE Support Level 4	(2.1000)	
255 ESE Support Level 5	<u>(5.3000)</u>	.0000
<u>Ref. 660272</u>		
101 Basic K-3	1.5000	
102 Basic 4-8	2.8500	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(3.8500)</u>	.0000

SCHEDULE B (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>		Net Audit Adjustments Restored (Unweighted FTE)
<u>Ref. 660273</u>		
102 Basic 4-8	1.4000	
254 ESE Support Level 4	(.2000)	
255 ESE Support Level 5	<u>(1.2000)</u>	.0000
<u>Ref. 660274</u>		
102 Basic 4-8	9.9000	
103 Basic 9-12	9.3000	
112 Grades 4-8 with ESE Services	(.1000)	
113 Grades 9-12 with ESE Services	(.1000)	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	<u>(16.5000)</u>	.0000
<u>Ref. 660275</u>		
102 Basic 4-8	5.9000	
103 Basic 9-12	9.7000	
113 Grades 9-12 with ESE Services	(.1000)	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	<u>(14.0000)</u>	.0000
<u>Ref. 660276</u>		
102 Basic 4-8	.1000	
103 Basic 9-12	.3000	
254 ESE Support Level 4	(.1000)	
255 ESE Support Level 5	<u>(.3000)</u>	<u>.0000</u>
		<u>.0000</u>

Panel's Recommendation: The Panel recommended the restoration of the audit adjustments for six of the seven teachers cited (the exception being the teacher cited in Ref. 660273).

Auditor's Procedures: We obtained the audit adjustments for the six teachers in question from report No. 2005-018, and pursuant to the panel's recommendation, restored those audit adjustments, as presented below:

<u>Ref. 660270</u>		
102 Basic 4-8	(1.8000)	
103 Basic 9-12	(.5000)	
254 ESE Support Level 4	.7000	
255 ESE Support Level 5	<u>1.6000</u>	.0000

SCHEDULE B (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>		Net Audit Adjustments Restored (Unweighted FTE)
<u>Ref. 660271</u>		
102 Basic 4-8	(6.8000)	
103 Basic 9-12	(.7000)	
112 Grades 4-8 with ESE Services	.1000	
254 ESE Support Level 4	2.1000	
255 ESE Support Level 5	<u>5.3000</u>	.0000
<u>Ref. 660272</u>		
101 Basic K-3	(1.5000)	
102 Basic 4-8	(2.8500)	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>3.8500</u>	.0000
<u>Ref. 660274</u>		
102 Basic 4-8	(9.9000)	
103 Basic 9-12	(9.3000)	
112 Grades 4-8 with ESE Services	.1000	
113 Grades 9-12 with ESE Services	.1000	
254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	<u>16.5000</u>	.0000
<u>Ref. 660275</u>		
102 Basic 4-8	(5.9000)	
103 Basic 9-12	(9.7000)	
113 Grades 9-12 with ESE Services	.1000	
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	<u>14.0000</u>	.0000
<u>Ref. 660276</u>		
102 Basic 4-8	(.1000)	
103 Basic 9-12	(.3000)	
254 ESE Support Level 4	.1000	
255 ESE Support Level 5	<u>.3000</u>	<u>.0000</u>
		<u>.0000</u>
		<u>.0000</u>

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
COMMISSIONER'S LETTER
 For the Fiscal Year Ended June 30, 2003

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

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Dr. Eric J. Smith
 Commissioner of Education



June 2, 2009

Mrs. MaryEllen Elia
 Superintendent
 Hillsborough County School District
 P. O. Box 3408
 Tampa, Florida 33601-3408

Dear Superintendent Elia:

My staff has reviewed with me the recommended agreement, which was a result of the informal conference concluded on May 11, 2009, concerning the FTE Students and Student Transportation Audit (Report No. 2005-018) for the year ending June 30, 2003, for the School District of Hillsborough County. I accept the informal conference panel's recommendation and, by copy of this letter, am asking Deputy Commissioner Linda Champion to initiate appropriate action with regard to the FEFP adjustment for Hillsborough County. I am pleased that an agreement was reached by the informal conference participants.

Sincerely,

Dr. Eric J. Smith

EJS:lj

c: Linda Champion
 Joe Williams

Hillsborough County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
INFORMAL CONFERENCE PANEL'S MEMORANDUM
 For the Fiscal Year Ended June 30, 2003

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STATE BOARD OF EDUCATION

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Members

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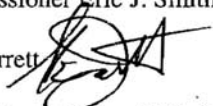
Dr. Eric J. Smith
 Commissioner of Education



MEMORANDUM

Date: May 28, 2009

To: Commissioner Eric J. Smith

From: Link Jarrett 

Subject: Audit Report No. 2005-018, Report on the School District of Hillsborough County, Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2003

On February 17, 2009, the Department received a request from the Charter School of Tampa Bay Academy, Hillsborough County School District, for an informal conference to discuss Audit Report No. 2005-018 and issues related to the report. The informal conference was held as a video conference on May 11, 2009.

The Hillsborough County School District was represented by Jenna Hodgens, Patrick Hurn, Susan Garcia, Mike Lovejoy, Lisa Smith, and Joanne Rutherford. The Department was represented by Bambi Lockman, Michael Kooi, Lee Davis, and Becky Pruett. Martha Asbury, David Morris, and I were on the informal conference panel. Joe Williams represented the Office of the Auditor General.

In its written response to the audit report, Hillsborough County School District's Tampa Bay Academy charter school appealed one audit finding to the Commissioner.

1. Improper certification for out-of-field teachers (Finding No. 180)

Summary of Finding: Seven teachers were not properly certified and were not approved by the School Board or the Local Charter Board to teach out-of-field during the school terms covered by the October and February surveys. It was also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status.

LINCOLN JARRETT, JR.
 OPERATIONS AND PROGRAM MANAGER

325 W. GAINES STREET • SUITE 1214 • TALLAHASSEE, FL 32399-0400 • (850) 245-0405 • www.fldoe.org
 FAX (850) 245-9135

Hillsborough 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, 2003

Commissioner Eric J. Smith
May 28, 2009
Page 2

School management responded that the teachers had been hired pursuant to State Board of Education Rule 6A-1.0502, Florida Administrative Code; however, this rule pertains only to the hiring of non-certificated instructional personnel who possess appropriate expertise in the subject area to be taught. Five of the seven teachers held Florida teaching certificates, and two were new teachers at the time of their hire, who had applied to obtain certificates and should have been treated as such.

Discussion during the conference resulted in the determination that six of the seven teachers who were designated as "Expert in the Field" by the school administration should have been designated as "Out-of-Field." A letter to the parents of the students taught by these teachers indicated they were "Expert in the Field." The seventh teacher cited was the Art teacher, who was incorrectly reported as teacher of record for an ESE class. Follow-up documentation from the August 2002 charter school board minutes verified the information given during the conference.

Recommendation: The panel recommended restoration of the appropriate funding for the adjustments made for the audit finding for the six out-of-field teachers.

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

LJ/bp

cc: Martha Asbury
Linda Champion
MaryEllen Elia
Martha Haynes
David Morris
Joe Williams