

**WAKULLA 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, 2004



GOVERNING BODY AND SUPERINTENDENT

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. The Board members and Superintendent of Schools who served during the fiscal year ended June 30, 2004, were:

Ray E. Gray, Chairman
Gregory M. Thomas, Vice Chairman
Rebecca S. Cook
Michael A. Scott
Jerry S. Evans

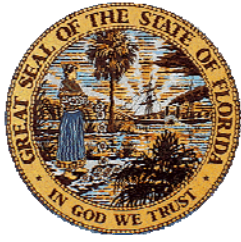
David Miller, Superintendent

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 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.

Wakulla County District School Board
Full-Time Equivalent (FTE) Students
Restoration of Audit Adjustments
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For the Fiscal Year Ended June 30, 2004

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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 February 14, 2005, that the Wakulla 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, 2004, and have presented the results of our examination in report No. 2005-193, issued June 21, 2005. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 2005-193.

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Wakulla County District School Board requested an informal conference with the Department of Education (DOE) to discuss finding Nos. 2 and 3, as presented in report No. 2005-193. The informal conference was held on June 22, 2009. The resulting informal conference panel's memorandum of June 30, 2009, recommended the restoration of the audit adjustments for finding No. 2 and the restoration to Basic funding of the audit adjustments for finding No. 3. The panel's recommendation was accepted by the Commissioner of Education, as evidenced by letter dated July 9, 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
July 14, 2009

SCHEDULE A

Wakulla 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, 2004

<u>No. Program</u>	<u>Net Audit Adjustment¹</u>	<u>Cost Factor</u>	<u>Weighted FTE²</u>
101 Basic K-3	9.1016	1.002	9.1198
254 ESE Support Level 4	1.0000	3.948	3.9480
255 ESE Support Level 5	<u>.5000</u>	5.591	<u>2.7955</u>
Total	<u>10.6016</u>		<u>15.8633</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

Wakulla 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, 2004

Overview

The resulting informal conference panel’s memorandum of June 30, 2009, recommended the restoration of the audit adjustments for finding No. 2 and the restoration to Basic funding of the audit adjustments for finding No. 3, as presented originally in report No. 2005-193. The panel’s recommendation was accepted by the Commissioner of Education, as evidenced by letter dated July 9, 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.

<u>Description</u>	<u>Net Audit Adjustments Restored (Unweighted FTE)</u>
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Finding No. 2 (Ref. 7201/02)

Finding: The files for two Exceptional, prekindergarten students in the October and February surveys did not contain *Family Support Plans* (FSPs) which were valid for those surveys. We made the following audit adjustments:

<u>Ref. 7201</u>		
255 ESE Support Level 5	(.5000)	(.5000)
<u>Ref. 7202</u>		
254 ESE Support Level 4	(1.0000)	(1.0000)

Panel’s Recommendation: The Panel recommended the restoration of the audit adjustments for finding No. 2.

Auditor’s Procedures: We obtained the audit adjustments for this finding, and pursuant to the panel’s recommendation, restored those audit adjustments, as presented below:

<u>Ref. 7201</u>		
255 ESE Support Level 5	.5000	.5000
<u>Ref. 7202</u>		
254 ESE Support Level 4	1.0000	1.0000

SCHEDULE B (Continued)

Wakulla 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, 2004

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

Description

Finding No. 3 (Ref. 7270/71)

Finding: Two teachers who taught Exceptional, prekindergarten students in course no. 7650030 (Prekindergarten Disabilities) during the school terms covered by the October and February surveys did not have Florida teaching certificates. The teachers each held a Child Development Associate (CDA) certificate issued by the Department of Children and Families in conjunction with the Tallahassee Community College asserting the completion of CDA content courses; however, the *Course Code Directory* indicates that course no. 7650030 (Prekindergarten Disabilities) requires certification in Exceptional education. We made the following audit adjustments:

<u>Ref. 7270</u>		
111 Grades K-3 with ESE Services	(2.4400)	
254 ESE Support Level 4	(1.3000)	
255 ESE Support Level 5	(.7733)	(4.5133)
<u>Ref. 7271</u>		
111 Grades K-3 with ESE Services	(1.5000)	
254 ESE Support Level 4	(2.7050)	
255 ESE Support Level 5	(.3833)	(4.5883)

Panel's Recommendation: The Panel recommended the restoration to Basic funding of the audit adjustments for finding No. 3.

Auditor's Procedures: We obtained the audit adjustments for this finding, and pursuant to the panel's recommendation, restored those audit adjustments to Basic funding, as presented below:

<u>Ref. 7270</u>		
101 Basic K-3	4.5133	4.5133
<u>Ref. 7271</u>		
101 Basic K-3	4.5883	4.5883

Wakulla County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
COMMISSIONER'S LETTER
 For the Fiscal Year Ended June 30, 2004

FLORIDA DEPARTMENT OF EDUCATION



Dr. Eric J. Smith
 Commissioner of Education

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

Members

PETER BOULWARE
 DR. AKSHAY DESAI
 ROBERTO MARTÍNEZ
 JOHN R. FADGET
 KATHILEEN SHANAHAN
 LINDA K. TAYLOR



July 9, 2009

Mr. David Miller, Superintendent
 Wakulla County School District
 Post Office Box 100
 Crawfordville, FL 32326-0100

Dear Superintendent Miller:

My staff has reviewed with me the recommended agreement, which was a result of the informal audit conference concluded on June 22, 2009. The conference concerned the Full-Time Equivalent (FTE) Students and Student Transportation Audit (Report No. 2005-193) for the year ending June 30, 2004, for the School District of Wakulla 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 Wakulla 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
 Frances Haithcock

Wakulla County District School Board
 Full-Time Equivalent (FTE) Students
INFORMAL CONFERENCE PANEL'S MEMORANDUM
 For the Fiscal Year Ended June 30, 2004

FLORIDA DEPARTMENT OF EDUCATION



Dr. Eric J. Smith
 Commissioner of Education

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

Members

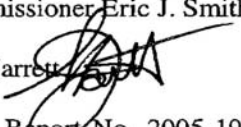
- PETER BOULWARE
- DR. AKSHAY DESAI
- ROBERTO MARTÍNEZ
- JOHN R. PADGET
- KATHLEEN SHANAHAN
- LINDA K. TAYLOR



MEMORANDUM

Date: June 30, 2009

To: Commissioner Eric J. Smith

From: Link Jarrett 

Subject: Audit Report No. 2005-193, Report on the School District of Wakulla County, Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2004

On February 28, 2008, the Department received a request from the Wakulla County School District for an informal conference to discuss Audit Report No. 2005-193 and issues related to the report. The informal conference was held on June 22, 2009.

The Wakulla County School District was represented by David Miller, Alan Rosier, Beth Mims, Jimmie Dugger, and Beth O'Donnell. The Department was represented by Kim Komisar, 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, Wakulla County School District appealed two audit findings to the Commissioner.

1. Invalid prekindergarten student *Family Support Plans* (Finding No. 2, Ref. 7201/02)

Summary of Finding: The files for two Exceptional prekindergarten students in the October and February surveys did not contain *Family Support Plans* (FSPs) that were valid for those surveys.

The district indicated that the parent of one of the students requested that the FSP meeting be postponed and the other student's FSP meeting was delayed because others who were also serving the student were not able to meet until a later date.

LINCOLN JARRETT, JR.
 OPERATIONS AND PROGRAM MANAGER

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

Wakulla County District School Board
Full-Time Equivalent (FTE) Students
INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)
For the Fiscal Year Ended June 30, 2004

Commissioner Eric J. Smith
June 30, 2009
Page 2

Recommendation: The panel recommended restoration of the funding for the audit adjustments made for the finding that was appealed, since the district made a good faith effort to involve the parent and the other entities that were involved.

2. Non-certificated teaching staff for prekindergarten students (Finding No. 3, Ref. 7270/71)

Summary of Finding: Two teachers, who taught Exceptional prekindergarten students during the school terms covered by the October and February surveys, did not have Florida teaching certificates. The teachers each held a Child Development Associate (CDA) certificate. The *Course Code Directory* indicates that teacher certification in Exceptional education is required for the Prekindergarten Disabilities course.

This finding relates to the Dick Howser Center, which was operated by an independent contract agency. Management's response indicated that the two cited teachers were reported incorrectly by the district as the students' primary teachers and that the students' actual primary teachers were appropriately certified Exceptional teachers.

The district was not notified when the director of the Center, who was designated as the teacher of record, resigned early in the 2003-04 school year. The director was replaced by a CDA, who was automatically designated as the teacher of record. There were several other qualified personnel working at the Center who could have been designated as the teacher of record after the director's resignation. The district contends that the students received appropriate services from highly qualified teachers, and the CDAs, who were serving the students, were approved by the board.

Recommendation: The panel recommended restoration of basic funding for the October and February survey audit adjustments made for the finding that was appealed, since the explanation and documentation that were provided support the district's contention.

If you accept the 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
Randy Beach
Linda Champion
Martha Haynes
Kim Komisar
David Miller
David Morris
Joe Williams