

**LEON COUNTY DISTRICT SCHOOL
BOARD**

**Student Transportation
Restoration of Audit Adjustments**

For the Fiscal Year Ended
June 30, 2005



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, 2005, were:

Georgia M. Bowen
Sheila Costigan
Dee Crumpler
Maggie B. Lewis, Vice Chair
H. Fred Varn, Chairman

William J. Montford, III, 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 at 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.

Leon County District School Board
Student Transportation
Restoration of Audit Adjustments
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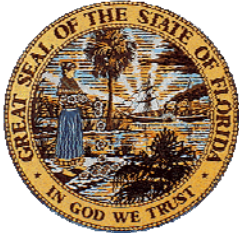
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EXECUTIVE SUMMARY

Summary

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Leon County District School Board requested an informal conference with the Department of Education (DOE) to discuss student transportation findings presented in report No. 2006-139. The informal conference was held on October 19, 2009. The resulting informal conference panel's memorandum of November 20, 2009, recommended the restoration of one student who, according to management, was adjusted in finding No. 1, subject to the review of the Auditor General. The panel's recommendation was accepted by the Commissioner of Education, as evidenced by letter dated November 25, 2009.

The review by the Auditor General disclosed that restoration of the student concerned was not appropriate because the student had been cleared from the finding prior to the issuance of the draft and final reports.



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
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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 STUDENT TRANSPORTATION

We have previously examined management's assertion, included in its representation letter dated October 17, 2005, that the Leon County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005, and have presented the results of our examination in report No. 2006-139, issued March 15, 2006. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 2006-139.

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Leon County District School Board requested an informal conference with the Department of Education (DOE) to discuss student transportation findings presented in report No. 2006-139. The informal conference was held on October 19, 2009. The resulting informal conference panel's memorandum of November 20, 2009, recommended the restoration of one of the students in the audit adjustment for student transportation finding No. 1, subject to review by the Auditor General. The panel's recommendation was accepted by the Commissioner of Education, as evidenced by letter dated November 25, 2009.

In conjunction with the panel's recommendations and the Commissioner's acceptance, we performed certain agreed-upon procedures, specified in SCHEDULE A 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, if any. 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
December 11, 2009

SCHEDULE A

Leon County District School Board
Student Transportation
Restoration of Audit Adjustments
SUMMARY OF INFORMAL CONFERENCE
For the Fiscal Year Ended June 30, 2005

Overview

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Leon County District School Board requested an informal conference with the Department of Education (DOE) to discuss student transportation findings, as presented in report No. 2006-139. The informal conference was held on October 19, 2009. The resulting informal conference panel’s memorandum of November 20, 2009, recommended the restoration of one of the students in the audit adjustment for student transportation finding No. 1, subject to review by the Auditor General. The panel’s recommendation was accepted by the Commissioner of Education, as evidenced by letter dated November 25, 2009. In conjunction with the panel’s recommendations and the Commissioner’s acceptance, we performed certain agreed-upon procedures, as specified below.

**Net Audit
Adjustments Restored
(Students Transported)**

Description

Finding No. 1 (Ref. 52)

One hundred and sixteen prekindergarten students (59 in the October survey and 57 in the February survey) were reported incorrectly in IDEA (PK), Unweighted. The students were not enrolled in IDEA or Teenage Parent and Infants-related programs and, thus, were not eligible for State transportation funding. We also noted that, according to the supporting bus driver’s report, two of the students in the February survey were not transported during that survey period. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

IDEA (PK), Unweighted (*Sample Students*) (5)

IDEA (PK), Unweighted (*Non-sample Students*) (54)

February 2005 Survey

90 Days-in-Term

IDEA (PK), Unweighted (*Sample Students*) (15)

IDEA (PK), Unweighted (*Non-sample Students*) (~~42~~)

(116)

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Summary of Discussion: The District provided a copy of an *Individual Educational Plan* (IEP) that authorized transportation services for one prekindergarten student.

Panel’s Recommendation: The Panel recommended the restoration of the student count and funding for the prekindergarten student concerned subject to the verification of the Auditor General.

SCHEDULE B (Continued)

Leon County District School Board
Student Transportation
Restoration of Audit Adjustments
SUMMARY OF INFORMAL CONFERENCE
For the Fiscal Year Ended June 30, 2005

**Net Audit
Adjustments Restored
(Students Transported)**

Description

Auditor's Procedures: We obtained and examined the relevant supporting working papers for finding No. 1 (Ref. 52) and determined that restoration of the aforementioned prekindergarten student was not appropriate because the student had been cleared from the finding prior to the issuance of the draft and final reports.

None

Leon County District School Board
Student Transportation
Restoration of Audit Adjustments
COMMISSIONER'S LETTER
For the Fiscal Year Ended June 30, 2005

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



November 25, 2009

Mr. Jackie Pons, Superintendent
Leon County School District
2757 West Pensacola Street
Tallahassee, FL 32304-2907

Dear Superintendent Pons:

My staff and I have reviewed the recommended agreement, which was a result of the informal audit conference concluded on October 19, 2009. The conference concerned the Full-Time Equivalent (FTE) Students and Student Transportation Audit (Report No. 2006-139) for the year ending June 30, 2005, for the School District of Leon 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 Leon County. I am pleased that the informal conference participants reached an agreement.

Sincerely,

Dr. Eric J. Smith

EJS:lj

cc: Linda Champion
Joe Williams
Frances Haithcock

Leon County District School Board
Student Transportation (FEFP)
Restoration of Audit Adjustments
INFORMAL CONFERENCE PANEL'S MEMORANDUM
For the Fiscal Year Ended June 30, 2005

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

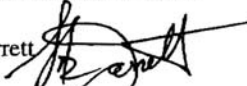
JOHN R. PADGET

KATHLEEN SHANAHAN

LINDA K. TAYLOR



MEMORANDUM

Date: November 20, 2009
To: Commissioner Eric J. Smith
From: Link Jarrett 
Subject: Audit Report No. 2006-139, Report on the School District of Leon County, Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2005

On June 19, 2008, the department received a request from the Leon County School District for an informal conference to discuss Audit Report No. 2006-139 and related issues. The informal conference was held on October 19, 2009.

The Leon County School District was represented by Steve Kimble and Michael Moore. The Department was represented by Kim Komisar, Charlie Hood, Herman Carter, Jamie Warrington, Lee Davis, and Becky Pruett. David Morris, Martha Asbury, 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, Leon County School District appealed several audit findings that are related to student transportation.

1. Prekindergarten students incorrectly reported (Finding No. 1, Ref. 52)

Summary of Finding: One hundred sixteen prekindergarten students (59 in the October survey and 57 in the February survey) were reported incorrectly in the IDEA (PK), Unweighted group. The students were not enrolled in IDEA or Teenage Parent and Infants-related programs and, thus, were not eligible for state transportation funding. Also, according to the supporting bus driver's report, 2 of the students in the February survey were not transported during that survey period.

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

Leon County District School Board
Student Transportation
Restoration of Audit Adjustments
INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)
For the Fiscal Year Ended June 30, 2005

Commissioner Eric J. Smith
November 20, 2009
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The audit adjustment was a reduction of 116 students transported. Management's response to the preliminary audit findings was that 2 students were eligible IDEA (PK) students; however, the auditors determined that neither of the 2 students was cited in the finding.

During the conference, the district provided a copy of an Individual Educational Plan (IEP) for a student who was on the auditor's list, "Transportation Non-fundable PK Students." The IEP appeared to be valid in that it listed the student's transportation needs.

Recommendation: The panel recommends restoration of the student count and funding for the February survey for the student pending verification of the proper survey period by the staff in the Office of the Auditor General.

2. Ineligible students (Finding No. 6, Ref. 57)

Summary of Finding: Five students in the February survey did not ride a bus during that survey period and should not have been reported for state transportation funding. Management submitted additional documentation to the auditors to support the ridership of two of the five cited students; however, one of the students had previously been cleared in the audit and additional support for the other student was not adequate. A reduction of five was made to the number of students transported. No further documentation was provided by the district.

Recommendation: The panel does not recommend restoration of the student count or funding for the audit finding.

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
Linda Champion
Martha Haynes
Charlie Hood
Kim Komisar
David Morris
Jackie Pons
Joe Williams
Merrill Wimberley