



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



SUWANNEE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2005

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 examination period were: Barbara Ceryak, Chairperson; Julie B. Ulmer, Vice-Chairperson; J.M. Holtzclaw; Muriel Owens; Jerry Taylor; J. Wyman Harvard, Jr., Superintendent of Schools (to 11/15/04); and J. Walter Boatright, Jr., Superintendent of Schools (from 11/16/04).

This examination was conducted by Alice Pounds, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at 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.

Suwannee County District School Board
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Suwannee County District School Board
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2005

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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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 SUWANNEE COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated February 15, 2006, that the Suwannee County District School Board complied with the 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, 2005. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed instances of material noncompliance involving students in Exceptional programs for ESE Support Levels 4 and 5 and students in Vocational on-the-job training (OJT). Eight of the 20 students in our sample for ESE Support Levels 4 and 5, and 13 of the 20 students in our sample for Vocational

OJT had exceptions involving reporting errors or records that were not properly prepared. (For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 2, 8, 10, 13, and 15. For Vocational OJT, see SCHEDULE D, finding Nos. 3, 4, 7, and 16.)

In our opinion, except for the instances of material noncompliance mentioned above involving the reporting and records preparation for students in ESE Support Levels 4 and 5 and students in Vocational OJT, the Suwannee County District School Board complied, in all material respects, 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, 2005.

The results of our examination disclosed other instances of noncompliance with the State requirements mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above, and identified by finding number, are indicative of such deficiencies in the District's internal controls related to the reporting and records' preparation for students in ESE Support Levels 4 and 5 and students in Vocational OJT. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 Suwannee 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,



William O. Monroe, CPA
May 15, 2006

SCHEDULE A

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	9	100.00%	4,123	100.00%	4,555.7500	100.00%
Sample Size ⁴	7	77.78%	135	3.27%	114.1000	2.50%
Net Audit Adjustments ⁵	-	-	(4)	(2.96%)	.9750	-
2. English for Speakers of Other Languages (ESOL)						
Population ³	6	100.00%	84	100.00%	65.6700	100.00%
Sample Size ⁴	5	83.33%	30	35.71%	18.2690	27.82%
Net Audit Adjustments ⁵	-	-	(3)	(10.00%)	(.8500)	-
3. Exceptional - Basic with ESE Services						
Population ³	9	100.00%	749	100.00%	785.2700	100.00%
Sample Size ⁴	7	77.78%	90	12.02%	71.7800	9.14%
Net Audit Adjustments ⁵	-	-	(4)	(4.44%)	2.4200	-
4. Exceptional - ESE Support Levels 4 and 5						
Population ³	7	100.00%	21	100.00%	22.9800	100.00%
Sample Size ⁴	6	85.71%	20	95.24%	16.3000	70.93%
Net Audit Adjustments ⁵	-	-	(8)	(40.00%)	(3.8000)	-
5. Vocational 9-12 On-the-Job Training (OJT)						
Population ³	5	100.00%	47	100.00%	11.0400	100.00%
Sample Size ⁴	3	60.00%	20	42.55%	5.0650	45.88%
Net Audit Adjustments ⁵	-	-	(13)	(65.00%)	(1.3500)	-
6. Vocational 9-12 (Excluding OJT)						
Population ³	5	100.00%	0	0.00%	203.2200	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	0.0000	0.00%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	(0.0000)	-

All Programs						
Population ³	10	100.00%	5,024	100.00%	5,643.9300	100.00%
Sample Size ⁴	7	70.00%	295	5.87%	225.5140	4.00%
Net Audit Adjustments ⁵	-	-	(32)	(10.85%)	(2.6050)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Suwannee County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

Description¹	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE²
Teacher Certification					
Population	10	100.00%	139	100.00%	-
Sample Size ⁴	7	70.00%	53	38.13%	-
Net Audit Adjustments ⁵	-	-	(1)	(1.89%)	-
Basic	-	-	-	-	.1500
ESOL	-	-	-	-	(.1500)
					<u>.0000</u>
District-Wide (See SCHEDULE D, finding No. 1)					
Net Audit Adjustments					
Basic with ESE Services					.5000
ESE Support Levels 4 and 5					(.5000)
					<u>.0000</u>
Net Audit Adjustments					<u>(2.6050)</u>

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
102 Basic 4-8	(.9000)	1.000	(.9000)
103 Basic 9-12	2.0250	1.132	2.2923
111 Grades K-3 with ESE Services	.9200	1.012	.9310
112 Grades 4-8 with ESE Services	.5000	1.000	.5000
113 Grades 9-12 with ESE Services	1.5000	1.132	1.6980
130 ESOL	(1.0000)	1.302	(1.3020)
254 ESE Support Level 4	(2.5000)	3.948	(9.8700)
255 ESE Support Level 5	(1.8000)	5.591	(10.0638)
300 Vocational 9-12	<u>(1.3500)</u>	1.187	<u>(1.6025)</u>
Total	<u>(2.6050)</u>		<u>(18.3170)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ 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. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0011</u>	<u>#0012</u>	
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	.2000	.2000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.5000	.....	.....	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	.....	.....	.0000
254 ESE Support Level 4	(.5000)	1.0000	.....	.5000
255 ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300 Vocational 9-12	.....	.....	(.0100)	(.0100)
Total	<u>.0000</u>	<u>.0000</u>	<u>.1900</u>	<u>.1900</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Total</u>
		<u>#0021</u>	<u>#0043</u>	<u>#0089</u>	<u>#0091</u>	
102	.0000	(1.0000)	.....	.....	.1000	(.9000)
103	.2000	(.2000)	1.6250	.....	.4000	2.0250
111	.0000	(.0400)	.....	.9600	.....	.9200
112	.5000	(.5000)	.....	.....	.5000	.5000
113	.0000	(.5000)	2.0000	.....	.....	1.5000
130	.0000	.....	(.9000)	.....	(.1000)	(1.0000)
254	.5000	.....	(1.5000)	(1.0000)	(.5000)	(2.5000)
255	(1.0000)	.....	(.8000)	.....	.....	(1.8000)
300	<u>(.0100)</u>	<u>.....</u>	<u>(.9400)</u>	<u>.....</u>	<u>(.4000)</u>	<u>(1.3500)</u>
Total	<u>.1900</u>	<u>(2.2400)</u>	<u>(.5150)</u>	<u>(.0400)</u>	<u>.0000</u>	<u>(2.6050)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving the preparation and maintenance of supporting documentation for certain students in Exceptional (ESE Support Levels 4 and 5), English for Speaker of Other Languages (ESOL), and Vocational on-the-job training (OJT) programs, the Suwannee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2005. All of the instances of material noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 14.

Findings

**Net Audit
Adjustment
(Unweighted FTE)**

Our examination included the July and October 2004 surveys and the February and June 2005 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2004 survey or the February 2005 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide ESE Monitoring Review

1. [Ref. 101] DOE conducted a monitoring review of the District's ESE programs in the fall of 2004 and issued its *Final Report of Focused Monitoring of ESE Student Education Programs* in December 2004. In conjunction with this Report, DOE required the District to review and revise the IEPs and *Matrix of Services* forms for 13 ESE students and to submit amendments to the FTE reporting for ten of those students who were reported in ESE Support Levels 4 and 5, if corrections were needed. We noted that the original ESE reporting for seven of these ten students was determined by the District to be incorrect, but no amendments were filed with DOE. Consequently, we made audit adjustments to correct the reporting for these seven students. Six of the students are adjusted in finding Nos. 8 (Ref. 4302) (one student); 10 (Ref. 4304) (four students); and 15 (Ref. 9103) (one student). The seventh student was at Suwannee Middle School (#0051) (a non-sample school) and is adjusted here:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>District-Wide ESE Monitoring Review</u> (Continued)	
<u>Suwannee Middle School (#0051)</u>	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	<u>.0000</u>
	<u>.0000</u>
<u>Suwannee Elementary School East (#0011)</u>	
2. [Ref. 1101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
	<u>.0000</u>
	<u>.0000</u>
<u>Suwannee-Hamilton Tech Center (#0012)</u>	
3. [Ref. 1201] <u>We noted that the OJT time for three Vocational students was slightly under-reported (for two of the students) or slightly over-reported (for one student). We made the following audit adjustment:</u>	
300 Vocational 9-12	<u>.1900</u>
	.1900
4. [Ref. 1202] <u>The reported course schedules for two Vocational OJT students was reported using an incorrect priority. The students' off-site OJT hours were funded prior to the students' on-campus instruction. The FTE General Instructions require that on-campus instruction be calculated for FTE Earned before any off-site time is considered. We made the following audit adjustments:</u>	
103 Basic 9-12	.2000
300 Vocational 9-12	(.2000)
	<u>.0000</u>
	<u>.1900</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
<u>Douglass Center (#0021)</u>	
5. [Ref. 2101] <u>The supporting attendance records for five students were missing and could not be located. We made the following audit adjustments:</u>	
102 Basic 4-8	(1.0000)
103 Basic 9-12	(.2000)
112 Grades 4-8 with ESE Services	(.5000)
113 Grades 9-12 with ESE Services	(.5000)
	(2.2000)
6. [Ref. 2102] <u>One ESE student was not in attendance during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	(.0400)
	(.0400)
	(2.2400)
<u>Suwannee High School (#0043)</u>	
7. [Ref. 4301] <u>The reported course schedules for five Vocational OJT students were reported using an incorrect priority. The students' off-site OJT hours were funded prior to the students' on-campus instruction. The FTE General Instructions require that on-campus instruction be calculated for FTE Earned before any off-site time is considered for funding. We also noted that OJT time for one of the students was slightly over-reported in comparison to the student's timecard. We made the following audit adjustments:</u>	
103 Basic 9-12	.8000
300 Vocational 9-12	(.9400)
	(.1400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Suwannee High School (#0043) (Continued)

8. [Ref. 4302] We noted exceptions involving two students (one in Basic education and one in ESE). The Basic student was absent during the reporting survey period and should not have been included with the survey's results. The ESE student was listed in the attendance records and class roster of only one of his four reported classes and the supporting enrollment records indicated that he did not enroll in school until Friday of the reporting survey week. Consequently, the ESE student's attendance was not adequately supported. We also noted that this student was reported in program No. 255 (ESE Support Level 5); however, the student's Matrix of Services form supported program No. 254 (ESE Support Level 4). We made the following audit adjustments:

103 Basic 9-12	(.0750)	
255 ESE Support Level 5	(.3000)	(.3750)

9. [Ref. 4303] We noted the following exceptions involving two students who were reported in ESOL:

- a. The file for one student did not contain documentation justifying the student's continued placement in ESOL beyond the initial three-year base period.
- b. The file for one student indicated that the student was FES and ineligible for ESOL-placement.

We made the following audit adjustments:

103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
<u>Suwannee High School (#0043)</u> (Continued)	
10. [Ref. 4304] <u>Four ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	2.0000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	(.5000)
	.0000
11. [Ref. 4371] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Earth Space Science, but taught a course that required certification in Earth Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
103 Basic 9-12	.1500
130 ESOL	(.1500)
	.0000
	(.5150)
<u>Branford Elementary School (#0089)</u>	
12. [Ref. 8901] <u>The speech therapy services reported for one PK student were not documented by the therapist and could not otherwise be supported. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	(.0400)
	(.0400)
13. [Ref. 8902] <u>The Matrix of Services form for one ESE student incorrectly included the three Special Consideration points designated for PK students who earn less than .5000 FTE. The student was in school on a full-time basis and earned a full .5000 FTE. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
	(.0400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Branford High School (#0091)

14. [Ref. 9101] The written recommendation of the LEP Committee to continue the placement of one LEP student in ESOL for a fourth year did not document the placement criteria the Committee considered in making that recommendation. State Board of Education Rule 6A-6.0902(2)3., Florida Administrative Code, requires that the LEP Committees consider at least two of five specified criteria, in addition to the student's English proficiency, and reading and writing test results. We made the following audit adjustments:

102 Basic 4-8	.1000	
130 ESOL	(.1000)	.0000

15. [Ref. 9103] The file for one ESE student, who was reported in program No. 254 (ESE Support Level 4), contained two conflicting Matrix of Services forms, both of which were dated February 6, 2003. One Matrix showed 18 points (supporting program No. 254 (ESE Support Level 4)) and the other showed 15 points (supporting program No. 112 (Grades 4-8 with ESE Services)). Because the student's correct level of support was not clearly evident, we made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

16. [Ref. 9104] The reported course schedules for three Vocational OJT students were reported using an incorrect priority. The students' off-site OJT hours were funded prior to the students' on-campus instruction. The FTE General Instructions require that on-campus instruction be calculated for FTE Earned before any off-site time is considered for funding. We made the following audit adjustments:

103 Basic 9-12	.4000	
300 Vocational 9-12	(.4000)	.0000
		.0000

(2.6050)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) controls are in place to ensure the accuracy of the electronic attendance recordkeeping system; (2) only eligible students who are enrolled in school during survey week and attend school at least one day during the survey period are reported for funding; (3) the course schedules for OJT students are reported using the correct funding priority; (4) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and Exceptional education programs; and (5) teachers are properly certified, or if out-of-field, have timely School Board approval to teach out-of-field.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Suwannee County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS**
For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C.Pupil Attendance Records

Exceptional Education

- Section 1003.57(5), F.S.ESE students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for ESE student Education Programs
- Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for ESE students
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modification for ESE students
- Rule 6A-6.0331, F.A.C.Identification and Assignment of ESE students to Special Programs
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring ESE students
- Rule 6A-6.03411, F.A.C.Special Programs and Procedures for ESE students

Vocational Placement

- Section 1011.62(1)(k), F.S.Funds for Operation of Schools; Instructions in Exploratory Education
- Rule 6A-6.065, F.A.C.Instructional Components of Vocational Education

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms in Vocational Education Program
- FTE General Instructions 2004-2005

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. Education For Speakers of Other Languages

Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. Noncertificated Instructional Personnel

Rule 6A-1.0503, F.A.C. Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. Instructional Personnel Certification

Rule 6A-6.0521, F.A.C. Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 33 of this report.

The accompanying notes are an integral part of this schedule.

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Suwannee County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Suwannee County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Suwannee County. For the fiscal year ended June 30, 2005, the District operated ten schools, reported 5,643.93 unweighted full-time equivalent (FTE) students, and received approximately \$19.4 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEEP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEEP Funds

The amount of State and local FEEP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEEP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2004-2005 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (FEFP) funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP). The following seven schools were in our sample (Suwannee Middle School was not a sample school):

Suwannee County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- District-Wide ESE Monitoring Review	1
1. Suwannee Elementary School East	2
2. Suwannee-Hamilton Tech Center	3 and 4
3. Douglass Center	5 and 6
4. Suwannee Elementary School West	NA
5. Suwannee High School	7 through 11
6. Branford Elementary School	12 and 13
7. Branford High School	14 through 16



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT SUWANNEE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 15, 2006, that the Suwannee 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. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

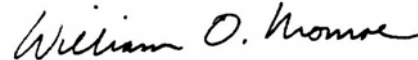
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Suwannee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

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 Suwannee 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,



William O. Monroe, CPA
May 15, 2006

SCHEDULE A

Suwannee County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	125	100.00%	6,694	100.00%
Sample ²	20	16.00%	157	2.35%
<u>General Tests</u>				
Net Audit Adjustments	-	-	(110)	1.64%
<u>Detailed Tests – Sample Students</u>				
Sample Students w/ Exceptions	-	-	6	(3.82%)
Net Audit Adjustments	-	-	(5)	(3.18%)
<u>Detailed Tests – Non-Sample Students</u>				
Non-Sample Students w/ Exceptions	-	-	20	NM
Net Audit Adjustments	-	-	(20)	NM
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(135)	2.02%

NM - Not Meaningful

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2005. The District reported 6,694 students in the following ridership categories: 73 in IDEA (K-12), Weighted; 3 in IDEA (K-12), Unweighted; 10 in IDEA (PK), Weighted; 134 in IDEA (PK), Unweighted; 2 in Teenage Parents and Infants; and 6,472 in Two Miles. The District also reported operating a total of 125 vehicles (123 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Suwannee County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Suwannee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 29.

**Students
Transported
Net Audit
Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2005, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1 and 2. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding Nos. 3, 4, and 5.

General Tests

1. [Ref. 51] We noted the following exceptions involving 129 students (51 in the October survey and 78 in the February survey):
 - a. Ninety-one students (44 in October and 47 in February) were incorrectly reported in IDEA (PK), Unweighted. Eighty-five of these students were enrolled in PK programs that were not eligible for transportation funding. The other six students were in grades above PK. We noted that four of these six were eligible to be reported in Two Miles or More in October.
 - b. Thirty-eight PK students (7 in October and 31 in February) were incorrectly reported in Two Miles or More. We noted that 16 of the students (1 in October and 15 in February) were eligible to be reported in IDEA (PK), Unweighted.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Suwannee County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<u>General Tests</u> (Continued)		
a. <u>October 2004 Survey</u> <u>90 Days-in-Term</u> IDEA (PK), Unweighted	(44)	
<u>February 2005 Survey</u> <u>90 Days-in-Term</u> IDEA (PK), Unweighted	(47)	
Two Miles or More	4	(87)
b. <u>October 2004 Survey</u> <u>90 Days-in-Term</u> IDEA (PK), Unweighted	1	
Two Miles or More	(7)	
<u>February 2005 Survey</u> <u>90 Days-in-Term</u> IDEA (PK), Unweighted	15	
Two Miles or More	(31)	(22)
2. [Ref. 52] <u>Our reconciliation of the District's reported ridership for the July and June surveys to the supporting records disclosed the following exceptions:</u>		
a. <u>In the July survey, the reported student ridership in Two Miles or More for one bus was overstated by one student.</u>		
b. <u>In the June survey, the reported number of days-in-term was overstated by 70 days (89 versus 19); the reported student ridership in IDEA (K-12), Weighted and IDEA (PK), Weighted was, respectively, overstated by one student and understated by one student.</u>		
<u>We made the following audit adjustments:</u>		
a. <u>July 2004 Survey</u> <u>6 Days-in-Term</u> Two Miles or More	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Suwannee County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
General Tests (Continued)	
b. June 2005 Survey	
<u>89 Days-in-Term</u>	
IDEA (K-12), Weighted	(5)
IDEA (PK), Weighted	(2)
<u>19 Days-in-Term</u>	
IDEA (K-12), Weighted	4
IDEA (PK), Weighted	<u>3</u>
	(1)
Net Audit Adjustments from General Tests	<u>(110)</u>

Detailed Tests

3. [Ref. 53] Two students (one in Two Miles or More and one in IDEA (K-12), Weighted) were not enrolled in school during the July survey and should not have been reported for State transportation funding. We made the following audit adjustments:

July 2004 Survey

6 Days-in-Term

IDEA (K-12), Weighted (1)

12 Days-in-Term

Two Miles or More (1) (2)

4. [Ref. 54] Three students in our sample (two in the October survey and one in the February survey) and 20 non-sample students in the October survey lived less than two miles from school and were not eligible to be reported for State transportation funding. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

Two Miles or More (2)

Two Miles or More (*Non-Sample Students*) (20)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Suwannee County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Students Transported Net Audit Adjustment
<u>Detailed Tests</u> (Continued)	
<u>February 2005 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More	(1) (23)
5. [Ref. 55] <u>One ESE student was reported incorrectly in the IDEA (K-12), Weighted ridership category in the October survey. The student's IEP did not indicate that the student met one or more of the five criteria specified for classification in a weighted ridership category, pursuant to the <i>Student Transportation General Instructions</i>. However, we noted that the student was eligible to be reported in IDEA (K-12), Unweighted. We made the following audit adjustments:</u>	
<u>October 2004 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
IDEA (K-12), Unweighted	1 0
Net Audit Adjustments from Detailed Tests	<u>(25)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Suwannee County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only pre-kindergarten students who are transported to State transportation-eligible programs are reported for State transportation funding; (2) the number of students reported in each ridership category is in agreement with the supporting bus drivers' reports; (3) the number of days-in-term for each survey is verified and correctly reported; (4) ESE students are reported for weighted and unweighted IDEA categories in accordance with their IEPs; (5) only eligible transported students who are enrolled in school during the survey week are reported with a survey's results; and (6) the distance from a student's home address to school is verified prior to those students being reported in Two Miles or More.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Suwannee County District School Board
STUDENTS TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

A copy of management's response may be found beginning on page 33 of this report.

A summary of management's response will be presented here in the final version of this report.

The accompanying notes are an integral part of this schedule.

Suwannee County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Suwannee County

For the fiscal year ended June 30, 2005, the District received approximately \$1.39 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2004	10	122
October 2004	57	3,335
February 2005	57	3,230
June 2005	1	7
Total	<u>125</u>	<u>6,694</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Suwannee County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE

SUWANNEE COUNTY SCHOOL BOARD*Serving The Children Of Our Community***JERRY TAYLOR**
DISTRICT 1**MURIEL OWENS**
DISTRICT 2**JULIE B. ULMER**
DISTRICT 3702 2nd Street, NW • Live Oak, Florida 32064
Telephone: 386-364-2601 • Fax: 386-364-2635
www.suwannee.k12.fl.us**WALTER BOATRIGHT, JR., SUPERINTENDENT****BARBARA CERYAK**
DISTRICT 4**J.M. HOLTZCLAW**
DISTRICT 5**ANDREW J. DECKER, III**
BOARD ATTORNEY

June 2, 2006

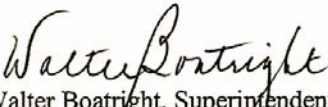
Mr. William O. Monroe, Auditor General
Room 412C
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Monroe,

Attached you will find our written response to the full-time equivalent (FTE) audit conducted in Suwannee District Schools this spring. The audit examined student and transportation FTE for the physical year ending June 30, 2005. Discussion and any supporting documentation were reported to Alice Pounds who conducted the audit on site, therefore no appeal of the stated findings will be forthcoming. This district takes seriously the notion of complying with State requirements for FTE reporting and has put into place the corrective actions listed for each circumstance.

You will find our responses on the following pages. As a special note, you should be aware of the professional demeanor of Alice Pounds. School site personnel and district staff all expressed her helpful attitude towards completion of the audit process.

Respectfully,


Walter Boatright, Superintendent
Suwannee District Schools

Schedule F:
Management's Response
PART I: FULL-TIME EQUIVALENT (FTE) STUDENTS

Finding: 1 (District-wide ESE monitoring review)

Discussion: This situation involved a number of ESE students cited in a "Program Review" conducted previously by the Florida Department of Education. The report referenced IEP and Matrix form reporting inaccuracies.

Corrective Action:

The new ESE Director has put written procedures in place to prevent future reporting discrepancies as described. These procedures have been communicated to stakeholders.

Finding: 2 (Suwannee Primary School #0011)

Discussion: One ESE student's support level was reported inaccurately for FTE according to Matrix documentation.

Corrective Action:

The ESE Director has put written procedures in place to prevent future reporting discrepancies as described. These procedures have been communicated to stakeholders.

Finding: 3 (Suwannee-Hamilton Technical Center #0012)

Discussion: Three Vocational students were slightly under/over-reported for their OJT time.

Corrective Action:

The site principal and Asst. Superintendent for Instruction responsible for FTE, have collaborated to check future FTE calculation for correct reporting.

Finding: 4

Discussion: Two Vocational OJT students were reported using the incorrect priority for off-site instruction vs. on-site in calculating FTE earned.

Corrective Action:

The Assistant Information Technology Director and Asst. Superintendent for Instruction are responsible for district FTE reporting. These individuals have referenced the correct procedure for future FTE survey calculation in this circumstance.

Finding: 5 (Douglass Center #0021)

Discussion: Records supporting the attendance of five students enrolled in the Alternative School program could not be located for one teacher's class.

Corrective Action:

The teacher in question and the principal responsible for those records are no longer employed by the district. Principals are apprised of accounting for student daily attendance records at monthly administrative meetings and in written procedures.

Finding: 6

Discussion: One ESE student should not have been reported in survey results due to non-attendance.

Corrective Action:

The current site principal, Asst. Superintendent for Instruction and ESE Director have collaborated and established a check and balance procedure to avoid future like circumstances.

Finding: 7 (Suwannee High School #0043)

Discussion: Five Vocational OJT students were **reported** using the incorrect priority for off-site instruction vs. on-site in calculating FTE earned.

Corrective Action:

The Asst. Information Technology Director and the Asst. Superintendent for Instruction are responsible for FTE reporting. These individuals have referenced the correct procedure for future FTE survey calculation in this circumstance.

Finding: 8

Discussion: Two student's (one being ESE) attendance records were inaccurately reported for the survey period in question by their classroom teachers. The ESE student was also listed in the incorrect support level corresponding to Matrix information (reference Finding: 1).

Corrective Action:

Principals are apprised of accounting for student daily attendance records at monthly administrative meetings. A newly written procedures checklist has been developed, reviewed by stakeholders and distributed for future reference. This checklist highlights using personnel performance appraisals if necessary for compliance.

Finding: 9

Discussion: Two students were noted for incorrect reporting under ESOL. One lacked documentation that supported continued placement and the other was inappropriately eligible for placement.

Corrective Action:

Stakeholders involved in the ESOL testing and placement process have had procedures reviewed by district office staff responsible for this program. School staff will be reminded of required paperwork and process for future FTE survey consideration.

Finding: 10

Discussion: Four ESE students were not reported at the correct support level in accordance with their Matrix documentation.

Corrective Action:

The new ESE Director has put written procedures in place to prevent future reporting discrepancies as described (reference Finding: 1).

Finding: 11

Discussion: One teacher was found to be not properly certified and was not school board approved as "out-of-field." Parents were also not notified of that teacher's status.

Corrective Action:

All site principals have been reminded in monthly administrative meetings, of the process involving reference to the DOE Course Code Directory, course assignments and certification requirements. The district certification contact continues to review master schedule information for each site.

Finding: 12 (Branford Elementary School #0089)

Discussion: Services by the Speech Therapist for one student were not documented.

Corrective Action:

The new ESE Director has collaborated with Speech/Language teachers in reviewing the process for accurate record keeping of all students being served.

Finding: 13

Discussion: One ESE student incorrectly included Special Consideration points designed for PK students earning less than .5000 FTE. The student was enrolled full-time however and earned .5000 FTE.

Corrective Action:

The ESE Director has met with all stakeholders involved in the FTE reporting process at the school site. Accurate Matrix and FTE identification procedures were reviewed.

Finding: 14 (Branford High School #0091)

Discussion: One LEP student was continued in ESOL for the fourth year without proper placement documentation.

Corrective Action:

Stakeholders involved in ESOL testing and LEP Committee meetings have had procedures reviewed by district staff responsible for this program. School staff will be reminded of required placement criteria for future FTE survey consideration.

Finding: 15

Discussion: The file for one ESE student contained two Matrix forms, each of which indicated conflicting support level information.

Corrective Action:

The ESE Director has communicated with teachers completing Matrix information at school sites and reviewed required content and the need for accuracy in completing required forms.

Finding: 16

Discussion: Three Vocational OJT students were reported using the incorrect priority for off-site instruction vs. on-site in calculating FTE earned.

Corrective Action:

The Asst. Information Technology Director and Asst. Superintendent for Instruction are responsible for FTE reporting. These individuals have referenced the correct procedure for future FTE survey calculation in this circumstance.

Schedule D:
Management's Response
PART II: STUDENT TRANSPORTATION

Finding: 1***Discussion:***

- a) Ninety-one students were incorrectly reported during the October and February survey in IDEA (PK) Unweighted category.
- b) Thirty-eight PK students were incorrectly reported in Two Miles or More for the October and February survey periods.

Corrective Action:

Transportation management has put into place safeguards to ensure only eligible PK students are reported for funding. PK students for 2005-06 have been reviewed and corrective adjustments made.

Finding: 2***Discussion:***

- a) For the July survey, ridership in Two Miles or More for one bus was overstated by one student.
- b) For the June survey, ridership was overstated by 70 days. Also, PK Weighted ridership was over/understated by one student respectively.

Corrective Action:

Transportation management has reviewed procedures to assure students reported will be in agreement with supporting driver reports. Transportation now utilizes the Gateway Reporting System.

Finding: 3***Discussion:***

Two students were incorrectly reported in the July survey, but were not enrolled.

Corrective Action:

Use of the Gateway MIS Reporting System will elevate incorrect reporting of non-enrolled students.

Finding: 4***Discussion:***

Twenty-Three students were incorrectly reported within the Two-Mile limit and should not have been made eligible for funding.

Corrective Action:

Management has enhanced procedures outlining that student home addresses will be verified prior to being reported as two miles or more.

Finding: 5

Discussion: One ESE student was incorrectly reported in IDEA (K-12) Weighted ridership during the October survey. The student's IEP did not support criteria eligible for Weighted category.

Corrective Action: Transportation management has had stakeholders review procedures where students will only be reported in accordance with their IEP's.