

**PINELLAS 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, 2005



GOVERNING BODY AND SUPERINTENDENT

The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the fiscal year ended June 30, 2005, were:

Lee R. Benjamin to 11-15-04

Janet R. Clark, from 11-16-04

Linda S. Lerner

Carol J. Cook, Vice Chair

Mary Tyrus Brown

Nancy Bostock, Chair from 11-16-04

E. Jane Gallucci, Chair to 11-15-04

Mary L. Russell

Dr. J. Howard Hinesley, Superintendent to 10-31-04

Dr. Clayton M. Wilcox, Superintendent from 11-01-04

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.

Pinellas County District School Board
Full-Time Equivalent (FTE) Students
Restoration of Audit Adjustments
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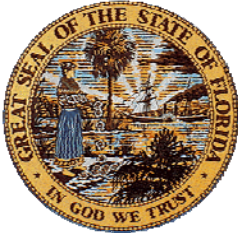
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EXECUTIVE SUMMARY

Summary

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Pinellas County District School Board requested an informal conference with the Department of Education (DOE) to discuss several findings presented in report No. 2006-193. The informal conference was held on September 23, 2009. The resulting informal conference panel's memorandum of October 20, 2009, recommended the restoration of certain specified audit adjustments. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated October 26, 2009.

The FTE audit adjustments restored pursuant to the panel's recommendations totaled to zero unweighted FTE, but have a potential impact on weighted FTE of a positive 33.4851 FTE. The financial impact of the restored audit adjustments is subject to the determination of the Department of Education.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



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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 August 10, 2005, that the Pinellas 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, 2005, and have presented the results of our examination in report No. 2006-193, issued June 12, 2006. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 2006-193.

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Pinellas County District School Board requested an informal conference with the Department of Education (DOE) to discuss several findings and their associated audit adjustments, as presented in report No. 2006-193. The informal conference was held on September 23, 2009. The resulting informal conference panel's memorandum of October 20, 2009, recommended the restoration of certain specified audit adjustments. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated October 26, 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
November 17, 2009

SCHEDULE A

Pinellas 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, 2005

<u>No. Program</u>	<u>Net Audit Adjustment¹</u>	<u>Cost Factor</u>	<u>Weighted FTE²</u>
101 Basic K-3	(1.7798)	1.012	(1.8012)
102 Basic 4-8	(5.5774)	1.000	(5.5774)
103 Basic 9-12	(3.3358)	1.132	(3.7761)
111 Grade K-3 with ESE Services	(2.5000)	1.012	(2.5300)
112 Grade 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113 Grade 9-12 with ESE Services	(5.5000)	1.132	(6.2260)
130 English for Speakers of Other Languages (ESOL)	9.6930	1.302	12.6203
254 ESE Support Level 4	10.0000	3.948	39.4800
255 ESE Support Level 5	<u>.5000</u>	5.591	<u>2.7955</u>
Total	<u>.0000</u>		<u>33.4851</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

Pinellas 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, 2005

Overview

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Pinellas County District School Board requested an informal conference with the Department of Education (DOE) to discuss several findings and their associated audit adjustments, as presented in report No. 2006-193. The informal conference was held on September 23, 2009. The resulting informal conference panel’s memorandum of October 20, 2009, recommended the restoration of certain specified audit adjustments. The panel’s recommendations were accepted by the Commissioner of Education, as evidenced by letter dated October 26, 2009. In conjunction with the panel’s recommendations 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>	Net Audit Adjustments Restored (Unweighted FTE)
1. <u>Finding Nos. 10 (Ref. 39107), 208 (Ref. 342112/13/14), 240 (Ref. 459107), and 259 (Ref. 618106)</u>	

The Matrix of Services forms for 23 ESE students were not reviewed in conjunction with the review or development of the students’ IEPs. We made the following audit adjustments:

<u>Finding No. 10 (Ref. 39107)</u>	
111 Grades K-3 with ESE Services	2.0000
254 ESE Support Level 4	(2.0000)
 <u>Finding No. 208</u>	
<u>Ref. 342112</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
 <u>Ref. 342113</u>	
103 Basic 9-12	2.0000
113 Grades 9-12 with ESE Services	2.0000
254 ESE Support Level 4	(4.0000)
 <u>Ref. 342114</u>	
113 Grades 9-12 with ESE Services	4.5000
254 ESE Support Level 4	(4.5000)

SCHEDULE B (Continued)

Pinellas 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, 2005

<u>Description</u>	<u>Net Audit Adjustments Restored (Unweighted FTE)</u>	
1. <u>Finding Nos. 10 (Ref. 39107), 208 (Ref. 342112/13/14), 240 (Ref. 459107), and 259 (Ref. 618106)</u> (Cont.)		
<u>Finding No. 240 (Ref. 459107)</u>		
111 Grades K-3 with ESE Services	3.2500	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(3.2500)	
255 ESE Support Level 5	(1.0000)	
<u>Finding No. 259 (Ref. 618106)</u>		
113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(3.0000)	
255 ESE Support Level 5	.5000	

Summary of Discussion: The District provided evidence that the *Matrix of Services* forms for 9 of the 23 students reflect the IEP determinations and that the *Matrix of Services* forms for 3 other students show that the levels should be reduced to the next program reporting levels.

Panel's Recommendation: Based on the results of an analysis by the staff of the Bureau of Exceptional Education and Student Services of the supporting documentation that was provided by the district, the panel recommended restoration of the FTE and funding for nine students and partial restoration of the audit adjustments for three other students. Reversal of the audit adjustment that reduced the reported program level for one student from program No. 254 to program No. 255 was also recommended.

Auditor's Procedures: Pursuant to the panel's recommendation, we restored the audit adjustments specified, as presented below:

<u>Finding No. 10 (Ref. 39107)</u>		
111 Grades K-3 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>1.0000</u>	.0000
<u>Finding No. 208</u>		
<u>Ref. 342113</u>		
103 Basic 9-12	(1.0000)	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>2.0000</u>	.0000

SCHEDULE B (Continued)

Pinellas 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, 2005

<u>Description</u>	Net Audit Adjustments Restored (Unweighted FTE)	
1. <u>Finding Nos. 10 (Ref. 39107), 208 (Ref. 342112/13/14), 240 (Ref. 459107), and 259 (Ref. 618106)</u> (Cont.)		
<u>Ref. 342114</u>		
113 Grades 9-12 with ESE Services	(2.0000)	
254 ESE Support Level 4	<u>2.0000</u>	.0000
<u>Finding No. 240 (Ref. 459107)</u>		
111 Grades K-3 with ESE Services	(1.5000)	
112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	2.0000	
255 ESE Support Level 5	<u>.5000</u>	.0000
<u>Finding No. 259 (Ref. 618106)</u>		
113 Grades 9-12 with ESE Services	(2.5000)	
254 ESE Support Level 4	3.0000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

2. Finding No. 22 (Ref. 68107/08)

The files for two ESE students did not contain a Matrix of Services form that covered the reporting survey. We made the following audit adjustments:

<u>Ref. 68107</u>		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	
<u>Ref. 68108</u>		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	

Summary of Discussion: The District provided evidence that the *Matrix of Services* form for one of the two students reflects the IEP determination.

Panel's Recommendation: The Panel recommended the restoration of the audit adjustments for one of the two students cited.

Auditor's Procedures: Pursuant to the panel's recommendation, we have restored the audit adjustments for the specified student cited in finding No. 22, as presented below:

SCHEDULE B (Continued)

Pinellas 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, 2005

<u>Description</u>	<u>Net Audit Adjustments Restored (Unweighted FTE)</u>	
2. <u>Finding No. 22 (Ref. 68107/08)</u> (Continued)		
<u>Ref. 68107</u>		
112 Grades 4-8 with ESE Services	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

3. Finding Nos. 30 (Ref. 71107), 189 (Ref. 341101), and 257 (Ref. 618103)

The parental notification letters for 11 LEP students were not dated and it could not otherwise be determined if the notifications were made prior to the reporting survey. Adjustments were made to reduce the FTE for the reported program level and increase the Basic Services program level. (Finding No. 189 also cited a scheduling error which was not part of the District's appeal and resulted in the positive .0766 FTE effect shown below.)

<u>Finding No. 30 (Ref. 71107)</u>		
103 Basic 9-12	.2550	
130 ESOL	(.2550)	
<u>Finding No. 189 (Ref. 341101)</u>		
102 Basic 4-8	4.1838	
130 ESOL	<u>(4.1072)</u>	
	<u>.0766</u>	
<u>Finding No. 257 (Ref. 618103)</u>		
103 Basic 9-12	2.0808	
130 ESOL	(2.0808)	

Summary of Discussion: The District contended that, although the supporting paperwork did not contain evidence that the notification letters were sent to the parents on a timely basis, it indicates that the letters were sent to the parents.

Panel's Recommendation: The Panel recommended the restoration of the above audit adjustments.

Auditor's Procedures: Pursuant to the panel's recommendation, we have restored the audit adjustments for the notification exceptions noted in the above findings, as presented below:

<u>Finding No. 30 (Ref. 71107)</u>		
103 Basic 9-12	(.2550)	
130 ESOL	<u>.2550</u>	.0000

SCHEDULE B (Continued)

Pinellas 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, 2005

<u>Description</u>	<u>Net Audit Adjustments Restored (Unweighted FTE)</u>	
3. <u>Finding Nos. 30 (Ref. 71107), 189 (Ref. 341101), and 257 (Ref. 618103)</u> (Continued)		
<u>Finding No. 189 (Ref. 341101)</u>		
102 Basic 4-8	(4.1072)	
130 ESOL	<u>4.1072</u>	.0000
<u>Finding No. 257 (Ref. 618103)</u>		
103 Basic 9-12	(2.0808)	
130 ESOL	<u>2.0808</u>	.0000

4. Finding No. 92 (Ref. 191173/75/76/77)

Four teachers taught Primary Language Arts to classes that included LEP students during the school terms covered by the October and February surveys, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until October 26, 2004, after the October survey. We made the following audit adjustments:

<u>Ref. 191173</u>		
102 Basic 4-8	1.2618	
130 ESOL	(1.2618)	
<u>Ref. 191175</u>		
102 Basic 4-8	.2084	
130 ESOL	(.2084)	
<u>Ref. 191176</u>		
101 Basic K-3	.9930	
130 ESOL	(.9930)	
<u>Ref. 191177</u>		
101 Basic K-3	.3234	
130 ESOL	(.3234)	

Summary of Discussion: The District contended that the schedule of board meetings prevented earlier approval of the teachers' out-of-field status.

Panel's Recommendation: The Panel recommended the restoration of the above audit adjustments.

SCHEDULE B (Continued)

Pinellas 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, 2005

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

Description

4. Finding No. 92 (Ref. 191173/75/76/77) (Continued)

Auditor's Procedures: Pursuant to the panel's recommendation, we have restored the audit adjustments for the above findings, as presented below:

<u>Ref. 191173</u>		
102 Basic 4-8	(1.2618)	
130 ESOL	<u>1.2618</u>	.0000
<u>Ref. 191175</u>		
102 Basic 4-8	(.2084)	
130 ESOL	<u>.2084</u>	.0000
<u>Ref. 191176</u>		
101 Basic K-3	(.9930)	
130 ESOL	<u>.9930</u>	.0000
<u>Ref. 191177</u>		
101 Basic K-3	(.3234)	
130 ESOL	<u>.3234</u>	.0000

5. Finding No. 244 (Ref. 459111)

The English language assessment for one student, who was reported in ESOL in the October survey, was not conducted in a timely manner and indicated that the student was FES. The assessment was due prior to August 27, 2004; however, the student was not tested until October 29, 2004, and documentation justifying the student's continued ESOL-placement was not prepared until November 11, 2004. We made the following audit adjustments:

101 Basic K-3	.4634	
130 ESOL	(.4634)	

Summary of Discussion: The District contended that the student's move from another school was a factor in the delayed timing of the assessment.

Panel's Recommendation: The Panel recommended the restoration of the above audit adjustments.

SCHEDULE B (Continued)

Pinellas 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, 2005

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

Description

5. Finding No. 244 (Ref. 459111) (Continued)

Auditor's Procedures: Pursuant to the panel's recommendation, we have restored the audit adjustments for the above finding, as presented below:

101 Basic K-3	(.4634)	
130 ESOL	<u>.4634</u>	<u>.0000</u>
		<u>.0000</u>

Pinellas County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
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 BOWLWARE

DR. AKSHAY DESAI

ROBERTO MARTINEZ

JOHN R. PADGET

KATHLEEN SHANAHAN

LINDA K. TAYLOR



October 26, 2009

Dr. Julie M. Janssen, Superintendent
Pinellas County School District
301 4th Street, Southwest
Largo, FL 33770

Dear Superintendent Janssen:

My staff has reviewed with me the recommended agreement, which was a result of the informal audit conference concluded on September 23, 2009. The conference concerned the Full-Time Equivalent (FTE) Students and Student Transportation Audit (Report No. 2006-193) for the year ending June 30, 2005, for the School District of Pinellas 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 Pinellas County. I am pleased that an agreement was reached by the informal conference participants.

Sincerely,

Dr. Eric J. Smith

EJS:lj

cc: Linda Champion
Joe Williams
Frances Haithcock

Pinellas County District School Board
Full-Time Equivalent (FTE) Students (FEFP)
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

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DR. AKSHAY DESAI

ROBERTO MARTÍNEZ

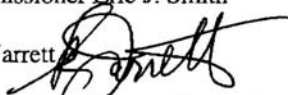
JOHN R. PADGET

KATHLEEN SHANAHAN

LINDA K. TAYLOR



MEMORANDUM

Date: October 20, 2009
To: Commissioner Eric J. Smith
From: Link Jarrett 
Subject: Audit Report No. 2006-193, Report on the School District of Pinellas County, Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2005

On June 24, 2008, the Department received a request from the Pinellas County School District for an informal conference to discuss Audit Report No. 2006-193 and issues related to the report. The informal conference was held by phone on September 23, 2009.

The Pinellas County School District was represented by Doug Forth, Fred Matz, Kevin Smith, Lansing Johansen, and Carmen Kizer. The Department was represented by Kim Komisar, Lori Rodriguez, 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, Pinellas County School District appealed audit findings related to attendance; certification; and vocational, ESE, and ESOL programs. The recommendations that resulted from the informal appeal conference and review of subsequently received supporting documentation from the district are as follows:

- 1. Review of Matrix of Services (Finding Nos. 10, 208, 240, & 259, Ref. 39107, 342113-114, 459107 & 618106)

Summary of Finding: The *Matrix of Services* forms for 23 ESE students were not reviewed in conjunction with the review or development of the students' IEPs. Adjustments were made to reduce the FTE for the reported ESE program levels and increase the Basic with ESE Services program levels.

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

Pinellas County District School Board
 Full-Time Equivalent (FTE) Students (FEFP)
INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)
 For the Fiscal Year Ended June 30, 2005

Commissioner Eric J. Smith
 October 20, 2009
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The district provided evidence that the *Matrix of Services* forms for 9 of the 23 students reflect the IEP determinations and that the *Matrix of Services* forms for 3 other students show that the levels should be reduced to the next program reporting levels.

Recommendation: Based on the results of an analysis by the staff of the Bureau of Exceptional Education and Student Services of the supporting documentation that was provided by the district, the panel recommended restoration of the FTE and funding for nine students and partial restoration of the audit adjustments for three other students. Reversal of the audit adjustment that reduced the reported program level for one student from program No. 254 to program No. 255 was also recommended.

2. Valid Matrix of Services forms (Finding No. 22, Ref. 68107 / 08)

Summary of Finding: The files for two ESE students did not contain a *Matrix of Services* form that covered the reporting survey. An adjustment was made to reduce the FTE for the reported ESE program level and increase the Basic with ESE Services program level.

The district provided evidence that the *Matrix of Services* form for one of the two students reflects the IEP determination.

Recommendation: Based on the results of an analysis by the staff of the Bureau of Exceptional Education and Student Services of the supporting documentation that was provided by the district, the panel recommended restoration of the FTE and funding for one student.

3. Parental Notification (Finding Nos. 30, 189, & 257, Ref. 71107, 341101, & 618103)

Summary of Findings: The parental notification letters for 11 LEP students were not dated and it could not otherwise be determined if the notifications were made prior to the reporting survey. Adjustments were made to reduce the FTE for the reported program level and increase the Basic Services program level.

The district contended that, although the supporting paperwork did not contain evidence that the notification letters were sent to the parents on a timely basis, it indicates that the letters were sent to the parents.

Recommendation: The panel recommended restoration of FTE and funding for the audit adjustments made for the findings that were appealed, since the required paperwork was prepared and sent to the parents.

4. Out-of-field status (Finding No. 92, Ref. 191173, 75-77)

Summary of Finding: Four teachers taught Primary Language Arts to classes that included LEP students during the school terms covered by the October and February surveys, but the teachers were not properly certified to teach LEP students and were not approved by the school board to teach such students out of field until October 26, 2004, after the October survey. An adjustment

Pinellas County District School Board
Full-Time Equivalent (FTE) Students (FEFP)
INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)
For the Fiscal Year Ended June 30, 2005

Commissioner Eric J. Smith
October 20, 2009
Page 3

was made to reduce the FTE for the reported ESE program level and increase the Basic Services program level.

The district contended that the schedule of board meetings prevented earlier approval of the teachers' out-of-field status.

Recommendation: The panel recommended restoration of FTE and funding for the October and February survey audit adjustments made for the finding that was appealed. The recommendation was made on the basis of the board meeting scheduling issue.

5. English language assessment (Finding No. 244, Ref. 459111)

Summary of Findings: The English language assessment for one student, who was reported in ESOL in the October survey, was not conducted in a timely manner and indicated that the student was a Full English Speaker. The assessment was due prior to August 2004; however, the student was not tested until October 2004, and documentation justifying the student's continued ESOL placement was not prepared until November 2004. An adjustment was made to reduce the FTE for the reported program level and increase the Basic Services program level.

The district contended that the student's move from another school was a factor in the delayed timing of the assessment.

Recommendation: The panel recommended restoration of FTE and funding for the audit adjustment made for the finding that was appealed, since the student moved from another school and a formal eligibility decision was required.

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
Julie Janssen
Lansing Johansen
Kim Komisar
David Morris
Lori Rodriguez
Joe Williams