



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



COLLIER 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 appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Patricia M. Carroll, Chair; Kathleen Curatolo, Vice-Chair; Linda Abbott; Dick J. Bruce; Steven J. Donovan; and Raymond J. Baker, Superintendent.

This examination was conducted by Richard J. Miller, Robin Cane, Pamela R. Kelly, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, CPA, 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.

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

IEP – Individual Educational Plan

EP – Gifted Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

CMW – Class Minutes, Weekly

OJT – On-the-Job Training

LEA – Local Educational Authority

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

We have examined management's assertion, included in its representation letter dated October 3, 2005, that the Collier 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 education for ESE Support Levels 4 and 5: 32 of the 227 students in our sample had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be

located. (See SCHEDULE A and SCHEDULE D, finding Nos. 3, 12, 14, 15, 16, 21, 23, 24, 31, 32, 34, 35, 36, 38, 40, 44, 45, 49, 50, 60, and 61.)


In our opinion, except for the instances of material noncompliance mentioned above involving students in Exceptional education for ESE Support Levels 4 and 5, the Collier 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 Exceptional education reporting and documentation for ESE Support Levels 4 and 5. 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 FEFP 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 Collier 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

Collier 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>
<u>1. Basic</u>						
Population ³	56	100.00%	16,056	100.00%	27,365.6200	100.00%
Sample Size ⁴	21	37.50%	487	3.03%	411.7084	1.50%
Net Audit Adjustments ⁵	-	-	(2)	(0.41%)	25.0689	-
<u>2. English for Speakers of Other Languages (ESOL)</u>						
Population ³	52	100.00%	3,986	100.00%	5,282.7600	100.00%
Sample Size ⁴	21	40.38%	705	17.71%	565.9706	10.71%
Net Audit Adjustments ⁵	-	-	(28)	(3.97%)	(15.9021)	-
<u>3. Exceptional - Basic with ESE Services</u>						
Population ³	58	100.00%	4,130	100.00%	7,379.5600	100.00%
Sample Size ⁴	22	37.29%	369	8.93%	332.4947	4.51%
Net Audit Adjustments ⁵	-	-	(12)	(3.25%)	4.0132	-
<u>4. Exceptional - ESE Support Levels 4 and 5</u>						
Population ³	41	100.00%	310	100.00%	474.6900	100.00%
Sample Size ⁴	18	42.86%	227	73.23%	172.7874	36.40%
Net Audit Adjustments ⁵	-	-	(32)	(14.10%)	(15.2300)	-
<u>5. Vocational 9-12 – On-the-Job Training (OJT)</u>						
Population ³	15	100.00%	106	100.00%	16.2202	100.00%
Sample Size ⁴	3	20.00%	29	27.36%	3.1957	19.70%
Net Audit Adjustments ⁵	-	-	(5)	(17.24%)	(.5948)	-
<u>6. Vocational 9-12 (Excluding OJT)</u>						
Population ³	15	0.00%	0	0.00%	1,068.9398	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	(.0000)	-

<u>All Programs</u>						
Population ³	59	100.00%	24,588	100.00%	41,587.7900	100.00%
Sample Size ⁴	22	37.28%	1,817	7.39%	1,486.1568	3.57%
Net Audit Adjustments ⁵	-	-	(79)	(4.35%)	(2.6448)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Collier 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
<u>Teacher Certification</u>					
Population	59	100.00%	1,061	100.00%	-
Sample Size ⁴	22	37.28%	286	26.96%	-
Net Audit Adjustments ⁵	-	-	(9)	(3.15%)	-
Basic	-	-	-	-	13.0503
ESOL	-	-	-	-	(11.7866)
Basic with ESE Services	-	-	-	-	<u>(1.2637)</u>
					<u>.0000</u>
<u>District-Wide</u>					
Net Audit Adjustments ⁵					
Basic	-	-			1.6041
ESOL	-	-			<u>(1.6041)</u>
					<u>.0000</u>
Net Audit Adjustments					<u>(2.6448)</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, Exceptional, 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 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 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

Collier 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.</u> <u>Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	10.5600	1.012	10.6867
102 Basic 4-8	12.1751	1.000	12.1751
103 Basic 9-12	16.9882	1.132	19.2306
111 Grades K-3 with ESE Services	3.6500	1.012	3.6938
112 Grades 4-8 with ESE Services	(.6468)	1.000	(.6468)
113 Grades 9-12 with ESE Services	(.2537)	1.132	(.2872)
130 ESOL	(29.2928)	1.302	(38.1392)
254 ESE Support Level 4	(10.5400)	3.948	(41.6119)
255 ESE Support Level 5	(4.6900)	5.591	(26.2218)
300 Vocational 9-12	(.5948)	1.187	(.7060)
Total	<u>(2.6448)</u>		<u>(61.8267)</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

Collier 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>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0141</u>	<u>#0151</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.6750	.5000	.....	1.1750
103 Basic 9-12	.9291	.....	2.6725	3.6016
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.....	(.5000)	.....	(.5000)
113 Grades 9-12 with ESE Services	.....	.....	(.5000)	(.5000)
130 ESOL	(1.6041)	.....	(2.1725)	(3.7766)
254 ESE Support Level 4	.....	(.5000)	.....	(.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Vocational 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Collier 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>Balance Forward</u>
		<u>#0161</u>	<u>#0181</u>	<u>#0191</u>	<u>#0211</u>	
101	.0000	.5100	.....	.....	.....	.5100
102	1.1750	1.5000	.....	.5000	4.3360	7.5110
103	3.6016	.....	.....	.....	.....	3.6016
111	.5000	(.0100)	.5000	2.2000	.....	3.1900
112	(.5000)	.....	.....	.....	1.0000	.5000
113	(.5000)	.....	.....	.....	.....	(.5000)
130	(3.7766)	(2.5000)	(.5000)	(.5000)	(4.3360)	(11.6126)
254	(.5000)	.....	(.5000)	(2.2000)	(1.0000)	(4.2000)
255	.0000	.....	.....	.....	.....	.0000
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0221	#0231	#0251	#0261	
101	.5100	.....	1.0000	.....	.....	1.5100
102	7.5110	.5000	2.0000	.0580	.1468	10.2158
103	3.6016	.....	.....	.....	3.3134	6.9150
111	3.1900	.....	(1.0400)	.....	.....	2.1500
112	.5000	1.0000	(1.0000)	.....	(.1468)	.3532
113	(.5000)	.....	.....	.....	(.5000)	(1.0000)
130	(11.6126)	(.5000)	(1.0000)	(.0580)	(1.8134)	(14.9840)
254	(4.2000)	.4600	.....	.....	.0000	(3.7400)
255	.0000	(1.4600)	.....	.....	(1.0000)	(2.4600)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5365)</u>	<u>(.5365)</u>
Total	<u>(1.0000)</u>	<u>.0000</u>	<u>(.0400)</u>	<u>.0000</u>	<u>(.5365)</u>	<u>(1.5765)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Collier 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>Balance Forward</u>
		<u>#0271</u>	<u>#0311</u>	<u>#0321</u>	<u>#0341</u>	
101	1.5100	.....	.....	.....	.....	1.5100
102	10.2158	.....	.....	.....	.....	10.2158
103	6.9150	4.0000	3.9461	.....	.....	14.8611
111	2.1500	.....	.....	.....	.....	2.1500
112	.3532	.....	.....	.....	.....	.3532
113	(1.0000)	(2.0000)	2.2463	.....	.....	(.7537)
130	(14.9840)	.....	(2.6924)	.....	(.5000)	(18.1764)
254	(3.7400)	(1.5000)	(2.5000)	.5000	.....	(7.2400)
255	(2.4600)	(.5000)	(1.0100)	(.5000)	.....	(4.4700)
300	(.5365)	.....	(.0583)	.....	.....	(.5948)
Total	<u>(1.5765)</u>	<u>.0000</u>	<u>(.0683)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(2.1448)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Collier 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>Balance Forward</u>
		<u>#0351</u>	<u>#0392</u>	<u>#0401</u>	<u>#0421</u>	
101	1.5100	1.5000	.....	.....	6.5500	9.5600
102	10.2158	.....	.....	(.0415)	.....	10.1743
103	14.8611	.....	1.7934	.....	.....	16.6545
111	2.1500	1.5000	.....	.....	.....	3.6500
112	.3532	.....	.....	.....	.....	.3532
113	(.7537)	.....	.5000	.....	.....	(.2537)
130	(18.1764)	(1.5000)	(.2934)	(.4585)	(6.5500)	(26.9783)
254	(7.2400)	(1.5000)	(2.0000)	.....	.....	(10.7400)
255	(4.4700)	.....	.....	.....	.....	(4.4700)
300	(.5948)	.....	.....	.....	.....	(.5948)
Total	<u>(2.1448)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(2.6448)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Collier 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>#0461</u>	<u>#9011</u>	<u>#9018</u>	<u>#9019</u>	
101	9.5600	1.0000	.....	.....	.....	10.5600
102	10.1743	1.0000	.....	1.0008	.....	12.1751
103	16.6545	.....	.3137	.....	.0200	16.9882
111	3.6500	.....	.....	.....	.....	3.6500
112	.3532	(1.0000)	.....	.....	.....	(.6468)
113	(.2537)	.....	.....	.....	.....	(.2537)
130	(26.9783)	(1.0000)	(.3137)	(1.0008)	.....	(29.2928)
254	(10.7400)	.....	.....	.....	.2000	(10.5400)
255	(4.4700)	.....	.....	.....	(.2200)	(4.6900)
300	(.5948)	.....	.....	.....	.....	(.5948)
Total	<u>(2.6448)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.6448)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Collier 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 students in Exceptional education for ESE Support Levels 4 and 5, the Collier 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 noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 32.

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.

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures include an automated test to compare the course numbers reported in program No. 130 (ESOL) against the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that five of the District's schools reported eight courses incorrectly in ESOL. Section 1003.56, Florida Statutes, permits ESOL reporting of Basic subjects only in the areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments:

102 Basic 4-8	.6750	
103 Basic 9-12	.9291	
130 ESOL	(1.6041)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Shadowlawn Elementary School (#0141)</u>			
2. [Ref. 14101] <u>The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustments:</u>			
102 Basic 4-8	.5000		
112 Grades 4-8 with ESE Services	(.5000)		.0000
3. [Ref. 14102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>			
111 Grades K-3 with ESE Services	.5000		
254 ESE Support Level 4	(.5000)		.0000
			<u>.0000</u>
<u>Naples High School (#0151)</u>			
4. [Ref. 15101] <u>The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustments:</u>			
103 Basic 9-12	.5000		
113 Grades 9-12 with ESE Services	(.5000)		.0000
5. [Ref. 15170] <u>One teacher taught Primary Language Arts to classes which included LEP students, but was not properly certified to teach LEP students, and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of students who were 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	2.1725		
130 ESOL	(2.1725)		.0000
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Pinecrest Elementary School (#0161)</u>			
6. [Ref. 16101] <u>One student was not in membership or attendance during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustment:</u>			
130 ESOL	(.5000)		(.5000)
7. [Ref. 16102] <u>One student was reported incorrectly in ESOL. The student had been determined to be FES and ineligible for ESOL-placement. We made the following audit adjustments:</u>			
101 Basic K-3	.5000		
130 ESOL	(.5000)		.0000
8. [Ref. 16103] <u>One LEP student in the February survey was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>			
102 Basic 4-8	.5000		
130 ESOL	(.5000)		.0000
9. [Ref. 16104] <u>The file for one LEP student did not contain an LEP Student Plan or course schedule that covered the reporting survey. We also noted that there was no evidence in the file that the student's parents had been notified of their child's ESOL-placement. We made the following audit adjustments:</u>			
102 Basic 4-8	1.0000		
130 ESOL	(1.0000)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Pinecrest Elementary School (#0161)</u> (Continued)		
10. [Ref. 16170] <u>One teacher was not properly licensed. The teacher held a Physical Therapist license, but was employed to provide services requiring an Occupational Therapist license. We made the following audit adjustments:</u>		
101 Basic K-3	.0100	
111 Grades K-3 with ESE Services	(.0100)	.0000
		(.5000)
<u>Highlands Elementary School (#0181)</u>		
11. [Ref. 18101] <u>One student was not enrolled in school during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
130 ESOL	(.5000)	(.5000)
12. [Ref. 18102] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.5000)
<u>Lake Trafford Elementary School (#0191)</u>		
13. [Ref. 19101] <u>One LEP student in the October survey was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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)
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Lake Trafford Elementary School (#0191) (Continued)

14. [Ref. 19102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

15. [Ref. 19103] One ESE student was reported incorrectly in program No. 254 (ESE Support Level 4) for instruction under the Hospital and Homebound program. The student was provided only on-campus instruction during the reporting survey and should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

111 Grades K-3 with ESE Services	.2000	
254 ESE Support Level 4	(.2000)	.0000

16. [Ref. 19105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		<u>.0000</u>

East Naples Middle School (#0211)

17. [Ref. 21101] The *LEP Student Plans* for two students were not reviewed and updated for the 2004-05 school year; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustments:

102 Basic 4-8	1.7510	
130 ESOL	(1.7510)	.0000

18. [Ref. 21102] The files for two LEP students did not contain the results of the students' English language assessment tests and we could not otherwise verify the students' eligibility for ESOL. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>
East Naples Middle School (#0211) (Continued)	
102 Basic 4-8	.9170
130 ESOL	(.9170)
	.0000
19. [Ref. 21103] <u>The LEP Student Plan for one student was not reviewed and updated for the 2004-05 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>	
102 Basic 4-8	.8340
130 ESOL	(.8340)
	.0000
20. [Ref. 21104] <u>One student was reported incorrectly in ESOL. The student was FES and the student's LEP Committee did not consider at least two of the criteria specified in State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code, prior to recommending the student's ESOL-placement. We made the following audit adjustments:</u>	
102 Basic 4-8	.8340
130 ESOL	(.8340)
	.0000
21. [Ref. 21105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
	<u>.0000</u>

Poinciana Elementary School (#0221)

22. [Ref. 22101] Two students were reported incorrectly in ESOL. Both students were FES and their LEP Committees did not consider at least two of the criteria specified in State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code, prior to recommending their ESOL-placement. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Poinciana Elementary School (#0221)</u> (Continued)	
102 Basic 4-8	1.5000
130 ESOL	<u>(1.5000)</u>
	.0000
<i>Management's Response – See page 37.</i>	
<i>Auditor's Resolution – See page 37. We have resolved our finding in the favor of the District with regard to one of the two cited students:</i>	
102 Basic 4-8	(1.0000)
130 ESOL	<u>1.0000</u>
	.0000
23. [Ref. 22102] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
24. [Ref. 22103] <u>One student was reported incorrectly in program No. 255 (ESE Support Level 5). The student's Matrix of Services form authorized Hospital and Homebound services under program No. 255; however, the student was provided only on-campus instruction during the reporting survey and should have been reported in program No. 254 (ESE Support Level 4). We made the following audit adjustments:</u>	
254 ESE Support Level 4	.9600
255 ESE Support Level 5	<u>(.9600)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Golden Gate Elementary School (#0231)</u>	
25. [Ref. 23102] <u>The IEP teams for three students did not include one or more of the required participants (i.e., the LEA Representative, an ESE teacher, or a General Education teacher). We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
102 Basic 4-8	1.0000
111 Grades K-3 with ESE Services	(1.0400)
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>
	(.0400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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

Golden Gate Elementary School (#0231) (Continued)

Management's Response – See page 36.

Auditor's Resolution – See page 36. Our finding stands as presented.

.0000

26. [Ref. 23103] One student was reported incorrectly in ESOL. The student was FES and the student's LEP Committee did not consider at least two of the criteria specified in State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code, prior to recommending the student's ESOL-placement. We made the following audit adjustments:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>(.0400)</u>

Pine Ridge Middle School (#0251)

27. [Ref. 25170] One teacher taught Primary Language Arts to a class which included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. Management contended that the teacher held appropriate certification in Math; however, the reported course (No. 1000020, Intensive Basic Skills) is listed in the Course Code Directory as a Primary Language Arts course and requires the ESOL endorsement if LEP students are in the course. We also noted that the parents of the LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.0580	
130 ESOL	<u>(.0580)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Pine Ridge Middle School (#0251)</u> (Continued)	
<i>Management's Response – See page 35.</i>	
<i>Auditor's Resolution – See page 35. Our finding stands as presented.</i>	
	.0000
	.0000
<u>Lely High School (#0261)</u>	
28. [Ref. 26101] <u>The timecards for four students in our Vocational OJT sample were missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.5365) (.5365)
29. [Ref. 26102] <u>Two students were reported incorrectly in ESOL. Both students were FES and their LEP Committees did not consider at least two of the criteria specified in State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code, prior to recommending their ESOL-placement. We made the following audit adjustments:</u>	
103 Basic 9-12	1.3684
130 ESOL	(1.3684) .0000
30. [Ref. 26103] <u>The LEP Student Plan for one student was not reviewed and updated for the 2004-05 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>	
103 Basic 9-12	.4450
130 ESOL	(.4450) .0000
31. [Ref. 26104] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Lely High School (#0261)</u> (Continued)	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	.5000
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000
<i>Management's Response – See page 36.</i>	
<i>Auditor's Resolution – See page 36. Our finding stands as presented.</i>	
	.0000
32. [Ref. 26105] <u>We noted the following exceptions involving two ESE students (one of whom was in our sample for ESE Support Levels 4 and 5):</u>	
a. <u>The IEP team for one student did not include the student's ESE teacher, General Education teacher, or a District ESE specialist. We also noted that the student's parents and the student did not attend the IEP meeting.</u>	
b. <u>The IEP meeting for one student was not attended by the student's parents or the student. We also noted that the student's file did not contain documentation that the student's parents and the student were invited to the IEP meeting.</u>	
<u>We made the following audit adjustments:</u>	
103 Basic 9-12	1.5000
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
33. [Ref. 26106] <u>The file for one ESE student was missing and could not be located.</u>	
<u>We made the following audit adjustments:</u>	
102 Basic 4-8	.1468
112 Grades 4-8 with ESE Services	<u>(.1468)</u>
	<u>.0000</u>
	<u>(.5365)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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

Immokalee High School (#0271)

34. [Ref. 27102] We noted exceptions involving seven ESE students (three of whom were in our sample for ESE Support Levels 4 and 5):

- a. The IEP teams for four students did not include the students' ESE or General Education teachers and the students did not attend the IEP meetings.
- b. The IEP for one student did not cover the reporting survey.
- c. Two students were not reported in accordance with their *Matrix of Services* forms.

We made the following audit adjustments:

103 Basic 9-12	4.0000	
113 Grades 9-12 with ESE Services	(2.0000)	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>

Barron Collier High School (#0311)

35. [Ref. 31101/02/03/05/06] Five ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:

<u>Ref. 31101</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
<u>Ref. 31102</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
<u>Ref. 31103</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
<u>Ref. 31105</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Barron Collier High School (#0311)</u> (Continued)	
<u>Ref. 31106</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
36. [Ref. 31104] <u>One ESE student in the October survey was reported incorrectly in program No. 255 (ESE Support Level 5). The student's Matrix of Services form authorized Hospital and Homebound services under program No. 255; however, the student was provided only on-campus instruction during the reporting survey and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
37. [Ref. 31107] <u>The timecard for one student in our Vocational OJT sample was missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	<u>(.0583)</u>
	(.0583)
38. [Ref. 31108] <u>The file for one ESE student did not contain documentation that the student received the Occupational Therapy services that were reported. We made the following adjustment:</u>	
255 ESE Support Level 5	<u>(.0100)</u>
	(.0100)
39. [Ref. 31170/71] <u>The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 31170</u>	
103 Basic 9-12	2.8198
113 Grades 9-12 with ESE Services	<u>(.1274)</u>
130 ESOL	<u>(2.6924)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Barron Collier High School (#0311)</u> (Continued)		
Ref. 31171		
103 Basic 9-12	1.1263	
113 Grades 9-12 with ESE Services	<u>(1.1263)</u>	<u>.0000</u>
		<u>(.0683)</u>

Golden Gate Middle School (#0321)

40. [Ref. 32102] Two ESE students were not reported in accordance with their Matrix of Services forms. We also noted that the Matrix form for one of the students incorrectly included a Special Considerations point designated for students who have a total of 17 points and a Level 5 rating in three Domains. This student had a point total of 23 points. We made the following audit adjustments:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	<u>.0000</u>
		<u>.0000</u>

Village Oaks Elementary School (#0341)

41. [Ref. 34101] One student was not in membership and attendance during the reporting survey period and should not have been included with the survey's results. We made the following audit adjustment:

130 ESOL	<u>(.5000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

Golden Terrace Elementary School (#0351)

42. [Ref. 35101] The LEP Student Plan for one student was dated after the reporting survey; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>
Golden Terrace Elementary School (#0351) (Continued)	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
43. [Ref. 35102/03] <u>Two students were reported incorrectly in ESOL. Both students had been determined to be FES and ineligible for ESOL-placement. We made the following audit adjustments:</u>	
<u>Ref. 35102</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
<u>Ref. 35103</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
44. [Ref. 35104] <u>The Matrix of Services form for one student in program No. 254 (ESE Support Level 4) was incorrectly scored. The Matrix form showed a total of 19 points, but the correct total was 16 points; consequently, the student should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
45. [Ref. 35105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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

Gulf Coast High School (#0392)

46. [Ref. 39270] One teacher with a District-issued Substitute Teacher Certificate was hired as a long-term substitute and taught three courses during the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.

.0000

47. [Ref. 39201] One Basic student was reported incorrectly in ESOL. The student should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustments:

103 Basic 9-12	.1467	
130 ESOL	(.1467)	.0000

48. [Ref. 39202] One student was reported incorrectly in ESOL. The student's file contained documentation that indicated the student had been dismissed from ESOL in a prior school year. We made the following audit adjustments:

103 Basic 9-12	.1467	
130 ESOL	(.1467)	.0000

49. [Ref. 39203] The IEP teams for two students did not include the students' ESE teachers, General Education teachers, or a District ESE Specialist. We also noted neither the students nor their parents attended the IEP meetings. We made the following audit adjustments:

103 Basic 9-12	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

50. [Ref. 39204] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Gulf Coast High School (#0392)</u> (Continued)		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	<u>.0000</u>
		<u>.0000</u>

Oakridge Middle School (#0401)

51. [Ref. 40101/02] Two students were reported incorrectly in ESOL. The students had been determined to be FES and ineligible for ESOL-placement. We made the following audit adjustments:

<u>Ref. 40101</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
<u>Ref. 40102</u>		
102 Basic 4-8	.7336	
130 ESOL	(.7336)	.0000

Management's Response – See page 37.

Auditor's Resolution – See page 37. We have resolved our finding in the favor of the District:

<u>Ref. 40101</u>		
102 Basic 4-8	(.5000)	
130 ESOL	.5000	.0000
<u>Ref. 40102</u>		
102 Basic 4-8	(.7336)	
130 ESOL	.7336	.0000

52. [Ref. 40103] One student, who was reported in ESOL, had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We also noted that the student had been determined to be FES and ineligible for ESOL-placement. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Oakridge Middle School (#0401)</u> (Continued)	
102 Basic 4-8	(.0415)
130 ESOL	(.4585)
	(.5000)
<i>Management's Response – See page 37.</i>	
<i>Auditor's Resolution – See page 38. Our finding stands as presented.</i>	
	<u>.0000</u>
	<u>(.5000)</u>
<u>Manatee Elementary School (#0421)</u>	
53. [Ref. 42170] <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 Reading, but taught a course that required certification in Elementary Education and ESOL. The teacher was not awarded the needed certifications until after the October 2004 and February 2005 surveys, on March 3 and June 20, 2005, respectively. Consequently, at the time of each survey, the teacher was out-of-field. 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>	
101 Basic K-3	.2000
130 ESOL	(.2000)
	.0000
<i>Management's Response – See page 35.</i>	
<i>Auditor's Resolution – See page 36. Our finding stands as presented.</i>	
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Manatee Elementary School (#0421)</u> (Continued)			
54. [Ref. 42171] <u>The parents of the LEP students taught by one out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until February 7, 2005; consequently, the notification was not effective for that survey. We made the following audit adjustments:</u>			
101 Basic K-3	6.3500		
130 ESOL	<u>(6.3500)</u>		<u>.0000</u>
			<u>.0000</u>
<u>Calusa Park Elementary School (#0461)</u>			
55. [Ref. 46101/02] <u>Two students were reported incorrectly in ESOL. Both students had been determined to be FES and ineligible for ESOL. We made the following audit adjustments:</u>			
<u>Ref. 46101</u>			
101 Basic K-3	.5000		
130 ESOL	<u>(.5000)</u>		<u>.0000</u>
<u>Ref. 46102</u>			
101 Basic K-3	.5000		
130 ESOL	<u>(.5000)</u>		<u>.0000</u>
56. [Ref. 46103] <u>The file for one ESE Gifted student did not contain an EP that covered the reporting survey. We made the following audit adjustments:</u>			
102 Basic 4-8	1.0000		
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>		<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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

DRILL Camp (#9011)

57. [Ref. 901170] The parents of two LEP students taught by one out-of-field teacher during the school terms covered by the July and October surveys were not notified of the teacher's out-of-field status until February 4, 2005; consequently, the notification was not effective for those surveys. We made the following audit adjustments:

103 Basic 9-12	.3137	
130 ESOL	(.3137)	.0000
		<u>.0000</u>

Marco Island Charter Middle School (#9018)

58. [Ref. 901801] The file for one LEP student did not contain documentation that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:

102 Basic 4-8	.6672	
130 ESOL	(.6672)	.0000

59. [Ref. 901802] One student was reported incorrectly in ESOL. The student had been determined to be FES and ineligible for ESOL. We made the following audit adjustments:

102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
		<u>.0000</u>

Hospital and Homebound (#9019)

60. [Ref. 901901] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>Hospital and Homebound (#9019)</u> (Continued)		
254 ESE Support Level 4	.2000	
255 ESE Support Level 5	<u>(.2000)</u>	.0000
<p>61. [Ref. 901904] <u>The IEP team for one ESE student did not include the student's ESE teacher, General Education teacher, or a District ESE Specialist. We also noted that neither the student's parents nor the student attended the IEP meeting. Additionally, the student received only on-campus instruction during the reporting survey and should have been reported in Basic education. We made the following audit adjustments:</u></p>		
103 Basic 9-12	.0200	
255 ESE Support Level 5	<u>(.0200)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>(2.6448)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Collier 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 necessary, to ensure that: (1) only eligible courses are reported for funding in ESOL; (2) only eligible students who were in attendance and membership during a particular survey are reported for FEFP funding; (3) timecards for students in OJT are properly completed and maintained in readily accessible files; (4) students are reported in the proper FEFP funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (5) ESE students are reported in accordance with their IEPs and *Matrix of Services* forms; (6) IEP teams are composed of all required District personnel and parents and students are invited to attend IEP meetings, as appropriate; (7) the preparation process for IEPs includes documenting the input of Basic education teachers; (8) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (9) the parents of students taught by out-of-field teachers are properly notified of the teacher’s out-of-field status prior to survey.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)Attendance (Continued)

FTE General Instructions 2004-2005

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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.Exceptional Students Instruction

Section 1011.62, F.S.Funds for Operation of Schools

Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional 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 Exceptional Students

Rule 6A-6.0331, F.A.C.Identification and Assignment of Exceptional Students to Special Programs

Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C.Special Programs and Procedures for Exceptional Students

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)

Collier 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

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Collier 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, except as noted below.
The contested findings are presented in the order in which they appear in management's response.
A copy of management's response may be found beginning on page 59 of this report.*

1. Teacher Certification**Finding No. 27 (Ref. 25170)**

One teacher taught Primary Language Arts to a class which included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. Management contended that the teacher held appropriate certification in Math; however, the reported course (No. 1000020, Intensive Basic Skills) is listed in the Course Code Directory as a Primary Language Arts course and requires the ESOL endorsement if LEP students are in the course. We also noted that the parents of the LEP student taught by this teacher were not notified of the teacher's out-of-field status.

Management's Response – Management states that the cited teacher had earned 60 in-service training points in ESOL strategies and, therefore, was appropriately qualified to teach course No. 1000020 (Intensive Basic Skills).

Auditor's Resolution – Teachers who have earned 60 in-service training points in ESOL strategies are appropriately qualified to teach LEP students only when the courses involved are Basic subject area courses, pursuant to the classifications shown in the *Course Code Directory*. As mentioned in our finding, the course in question (No. 1000020, Intensive Basic Skills) is listed in the *Course Code Directory* as a Primary Language Arts course and, thus, the ESOL endorsement was required. Our finding stands as presented herein.

Finding No. 53 (Ref. 42170)

One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Reading, but taught a course that required certification in Elementary Education and ESOL. The teacher was not awarded the needed certifications until after the October 2004 and February 2005 surveys, on March 3 and June 20, 2005, respectively. Consequently, at the time of each survey, the teacher was out-of-field. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status.

Management's Response – Management states that the teacher's certification was retroactively effective for the entire school year and refers to "prior audits" and correspondence with the Department of Education (DOE) as support for this statement.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

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

Finding No. 53 (Ref. 42170) (Continued)

Auditor's Resolution – Our standard examination practice is to apply certification retroactively only for new, noncertificated teachers, who were hired under the proviso that they obtain certification during their first school year. The cited teacher was an experienced, certified teacher for whom this did not apply. Our finding stands as presented herein.

2. ESE**Finding No. 31 (Ref. 26104)**

Three ESE students were not reported in accordance with their Matrix of Services forms.

Management's Response – Management's response refers to *Matrix* forms that it says show the same ESE Support Levels as were reported for the cited students and, thus, indicate the students' reporting was correct.

Auditor's Resolution – The *Matrix* forms referenced in management's response were dated the same as the *Matrix* forms that were originally examined by us, but showed different ESE Support Levels that happened to agree with the ones reported. We were unable to resolve this conflict at the time and concluded that our finding should be based on the *Matrix* forms that had been originally provided to us. Management's response does not address the conflicting *Matrix* forms and their different ESE Support Levels. Our finding stands as presented herein.

Finding No. 25 (Ref. 23102)

The IEP teams for three students did not include one or more of the required participants (i.e., the LEA Representative, an ESE teacher, or a General Education teacher).

Management's Response – Management says that the IEP teams for two of the three students did have the required participants.

Auditor's Resolution – Neither student's IEP was signed by a General Education teacher, although the course schedule for one of the students included a variety of Basic education courses and the IEP for the other student listed a General Education teacher as an IEP Team Member. Our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

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

3. ESOL**Finding No. 22 (Ref. 22101)**

Two students were reported incorrectly in ESOL. Both students were FES and their LEP Committees did not consider at least two of the criteria specified in State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code, prior to recommending their ESOL-placement.

Management's Response – Management states that the students were properly placed in ESOL based on assessment tests and LEP Committee recommendations.

Auditor's Resolution – We reviewed the documentation applicable to the two cited students and concluded that there was sufficient evidence for one of those students that the LEP Committee did consider at least two of the criteria specified in State Board of Education Rule 6A-6.0902(2)3, Florida Administrative Code. Accordingly, we have resolved our finding in the favor of the District with regard to this one student.

Finding No. 51 (Ref. 40101/02)

Two students were reported incorrectly in ESOL. The students had been determined to be FES and ineligible for ESOL-placement.

Management's Response - Management states that the students were properly placed in ESOL based on assessment tests and LEP Committee recommendations.

Auditor's Resolution - We reviewed the documentation applicable to the two cited students and concluded that there was sufficient evidence that both students were competent readers and writers, but still properly classified as LEP at the time of survey. Accordingly, we have resolved our finding in the favor of the District.

4. Attendance**Finding No. 52 (Ref. 40103)**

One student, who was reported in ESOL, had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We also noted that the student had been determined to be FES and ineligible for ESOL-placement.

Management's Response – Management states that the student did not withdraw from school until October 18, 2004, after the October survey. Management indicates that this withdrawal date is supported by the District's automated student attendance recordkeeping system.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

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

Finding No. 52 (Ref. 40103) (Continued)

Auditor's Resolution – The October survey ran from October 11-15, 2004. Management is correct that the District's automated system lists the student's withdrawal date as October 18, three days after the end of the October survey. However, we noted the following documentation that indicated the student withdrew before the survey and should not have been reported: (1) a file memo prepared by the School's guidance office dated October 8, states that the student withdrew from school without notice on October 7; (2) the *Student Withdrawal Checklist* signed by the student's parent on October 7, indicates a withdrawal date of October 10; (3) the *Transcript Request Form* dated October 7, and signed by the student's parent, lists a withdrawal date of October 6; and (4) the student's last *ESOL Committee Conference* form documents a telephone conference with the parent on October 7. Our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Collier 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 Collier County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Collier 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 Collier County. For the fiscal year ended June 30, 2005, the District operated 59 schools, reported 41,587.79 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.

Collier 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 FEFP 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 FEFP Funds

The amount of State and local FEFP 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 FEFP 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.

Collier 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 schools were in our sample:

Collier 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>
- Ineligible Courses Reported in ESOL	1
1. Shadowlawn Elementary School	2 and 3
2. Naples High School	4 and 5
3. Pinecrest Elementary School	6 through 10
4. Highlands Elementary School	11 and 12
5. Lake Trafford Elementary School	13 through 16
6. East Naples Middle School	17 through 21
7. Poinciana Elementary School	22 through 24
8. Golden Gate Elementary School	25 and 26
9. Pine Ridge Middle School	27
10. Lely High School	28 through 33
11. Immokalee High School	34
12. Barron Collier High School	35 through 39
13. Golden Gate Middle School	40
14. Village Oaks Elementary School	41
15. Golden Terrace Elementary School	42 through 45
16. Gulf Coast High School	46 through 50
17. Oakridge Middle School	51 and 52
18. Manatee Elementary School	53 and 54
19. Calusa Park Elementary School	55 and 56
20. DRILL Camp	57
21. Marco Island Charter Middle School	58 and 59
22. Hospital/Homebound	60 and 61



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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 COLLIER COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 3, 2005, that the Collier 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.

Our examination procedures disclosed instances of material noncompliance involving the District's reported student ridership, as follows: 160 of the 763 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE B, finding Nos. 3 through 11.)

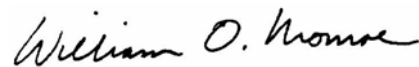
In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

The results of our examination disclosed 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 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.

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 over the classification and reporting of transported students. 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 FEFP 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 Collier 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

Collier 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	709	100.00%	39,364	100.00%
Sample ²	15	2.12%	763	1.94%
<u>General Tests</u>				
Net Audit Adjustments	-	-	(25)	NM
<u>Detailed Tests</u>				
Sample Students w/ Exceptions	-	-	160	(20.97%)
Net Audit Adjustments – Sample Students	-	-	(100)	(13.11%)
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(125)	NM

NA - 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 39,364 students in the following ridership categories: 546 in IDEA (K-12), Weighted; 113 in IDEA (K-12), Unweighted; 201 in IDEA (PK), Weighted; 1 in IDEA (PK), Unweighted; 46 in Teenage Parents and Infants; 1,508 in Hazardous Walking; 36,812 in Two Miles or More; 70 in Center to Center (IDEA), Unweighted; and 67 in Center to Center (Vocational). The District also reported operating a total of 709 school buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Collier 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. Except for instances of material noncompliance involving the classification and reporting of transported students, the Collier 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 disclosed below and require management's attention and action, as recommended on page 55.

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 through 11.

General Tests

1. [Ref. 63] Twenty-five students in the July survey were reported twice: 18 were reported for both 17 days-in-term and 21 days-in-term and 7 were reported for both 21 days-in-term and 29 days-in-term. The two groups of students should have been reported for only 17 and 29 days, respectively, and should not have been reported for the 21-day term. We made the following audit adjustments:

July 2004 Survey

21 Days-in-Term

IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	(4)	
Two Miles or More	(18)	(25)

**Students
 Transported
 Net Audit
 Adjustment**

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

2. [Ref. 64] The District incorrectly reported the days-in-term for 70 Center to Center (IDEA), Unweighted students (38 in the October survey and 32 in the February survey). The students were reported for 90 days-in-term; however, they only rode a bus one day per week and should have been reported for 18 days-in-term. We made the following audit adjustments:

October 2004 Survey

18 Days-in-Term

Center to Center (IDEA), Unweighted 38

90 Days-in-Term

Center to Center (IDEA), Unweighted (38)

February 2005 Survey

18 Days-in-Term

Center to Center (IDEA), Unweighted 32

90 Days-in-Term

Center to Center (IDEA), Unweighted (32) 0

Net Audit Adjustments from General Tests (25)

Detailed Tests

3. [Ref. 51] The reported ridership of 59 students (40 in the October survey, 11 in the February survey, and 8 in the June survey) was not adequately supported, as follows:

- a. Thirteen students in various ridership categories (8 in the October survey, 2 in the February survey and 3 in the June survey) were not transported during those respective survey periods and should not have been included with the surveys' results.
- b. Ten students in various ridership categories (2 in the October survey and 8 in the February survey) were not listed on a bus driver's report.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

- c. Ten students in Center to Center (IDEA), Unweighted in the October survey were not listed on a bus driver’s report and did not have supporting IEPs.
- d. Sixteen students (12 in Center to Center (Vocational) in the October survey and 4 in IDEA (K-12), Weighted in the June survey) were reported on buses for which there were no supporting bus drivers’ reports.
- e. Seven students in Center to Center (IDEA), Unweighted in the October survey were listed on bus drivers’ reports for buses other than the ones reported. We also noted that four of the students did not have supporting IEPs and the IEPs for the remaining three students did not authorize transportation services.
- f. The IEPs for two students (one in the October survey and one in the February survey) did not cover the respective survey.
- g. One student in Two Miles or More in the June survey was listed on a bus driver’s report, but was not listed in the District’s transportation or enrollment records.

We made the following audit adjustments:

- a. **October 2004 Survey**
 - 90 Days-in-Term
 - IDEA (K-12), Weighted (1)
 - IDEA (PK), Weighted (1)
 - Teenage Parents and Infants (3)
 - Two Miles or More (1)
 - Center to Center (Vocational) (2)
- February 2005 Survey**
 - 90 Days-in-Term
 - Center to Center (Vocational) (2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Collier 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>Detailed Tests</u> (Continued)		
<u>June 2005 Survey</u>		
<u>9 Days-in-Term</u> Two Miles or More	(3)	(13)
b. <u>October 2004 Survey</u>		
<u>90 Days-in-Term</u> IDEA (PK), Weighted	(1)	
Center to Center (Vocational)	(1)	
<u>February 2005 Survey</u>		
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	(4)	
<u>90 Days-in-Term</u> IDEA (PK), Weighted	(1)	
Teenage Parents and Infants	(2)	
Center to Center (Vocational)	(1)	(10)
c. <u>October 2004 Survey</u>		
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	(10)	(10)
d. <u>October 2004 Survey</u>		
<u>90 Days-in-Term</u> Center to Center (Vocational)	(12)	
<u>June 2005 Survey</u>		
<u>9 Days-in-Term</u> IDEA (K-12), Weighted	(4)	(16)
e. <u>October 2004 Survey</u>		
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	(7)	(7)
f. <u>October 2004 Survey</u>		
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	(1)	
<u>February 2005 Survey</u>		
<u>90 Days-in-Term</u> IDEA (K-12), Weighted	(1)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

g. **June 2005 Survey**
9 Days-in-Term
 Two Miles or More (1) (1)

4. [Ref. 52] Nine students (five in the October survey, two in the February survey, and two in the June survey) were reported incorrectly in Two Miles or More. The students lived less than two miles from school. However, we noted that two of the students were eligible for IDEA categories (one for IDEA (K-12), Unweighted, and one for IDEA (PK), Weighted). We made the following audit adjustments:

October 2004 Survey
90 Days-in-Term
 IDEA (K-12), Unweighted 1
 IDEA (PK), Weighted 1
 Two Miles or More (5)

February 2005 Survey
90 Days-in-Term
 IDEA (K-12), Unweighted (2)

June 2005 Survey
9 Days-in-Term
 IDEA (K-12), Unweighted (2) (7)

5. [Ref. 54] Twenty-nine students were reported incorrectly in IDEA (PK), Weighted (2 in the July survey, 11 in the October survey, 13 in the February survey, and 3 in the June survey). The students' IEPs indicated that they required car seats when being transported; however, car seats are not considered by the Department of Education to be medical equipment justifying weighted funding. However, we noted that all of the students were eligible for IDEA (PK), Unweighted. We made the following audit adjustments:

July 2004 Survey
29 Days-in-Term
 IDEA (PK), Weighted (2)
 IDEA (PK), Unweighted 2

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Collier 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>October 2004 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (PK), Weighted	(11)
IDEA (PK), Unweighted	11
<u>February 2005 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (PK), Weighted	(13)
IDEA (PK), Unweighted	13
<u>June 2005 Survey</u>	
<u>9 Days-in-Term</u>	
IDEA (PK), Weighted	(3)
IDEA (PK), Unweighted	<u>3</u>
	0

6. [Ref. 55] Sixteen students in IDEA weighted ridership categories (six in the October survey, nine in the February survey and one in the June survey) did not meet at least one of the five eligibility criteria required for classification in an IDEA-weighted category. However, we noted that all of the students were eligible for IDEA unweighted categories. We made the following audit adjustments:

<u>October 2004 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	(5)
IDEA (PK), Unweighted	5
<u>February 2005 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	(8)
IDEA (PK), Unweighted	8

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

June 2005 Survey

9 Days-in-Term

IDEA (K-12), Weighted (1)

IDEA (K-12), Unweighted 1 0

7. [Ref. 56] The IEPs for three students in IDEA (K-12), Unweighted (one in the October survey and two in the February survey) did not authorize special transportation services for those students. However, we noted that one of the students in the February survey was eligible for Two Miles or More. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (1)

February 2005 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (2)

Two Miles or More 1 (2)

8. [Ref. 57] The IEPs for three students (one in the July survey, one in the October survey, and one in the February survey) did not cover those surveys; consequently, the students' IDEA-reporting was not adequately supported. However, we noted that one of the students was eligible for Two Miles or More. We made the following audit adjustments:

July 2004 Survey

29 Days-in-Term

IDEA (K-12), Weighted (1)

October 2004 Survey

90 Days-in-Term

IDEA (K-12), Weighted (1)

February 2005 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (1)

Two Miles or More 1 (2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

9. [Ref. 59] The IEPs for 39 students (11 in the October survey and 28 in the February survey) were missing and could not be located; consequently, the students' IDEA-reporting was not adequately supported. However, 10 of the 39 students were eligible for other ridership categories. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(4)	
Two Miles or More	2	
Center to Center (IDEA), Unweighted	(5)	
Center to Center (Vocational)	2	

February 2005 Survey

90 Days-in-Term

IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Weighted	1	
IDEA (PK), Unweighted	3	
Teenage Parents and Infants	2	
Center to Center (IDEA), Unweighted	(25)	(29)

10. [Ref. 60] The reporting of one student in Teenage Parents and Infants in the October survey was not supported by documentation of the student's parental status. We made the following audit adjustment:

October 2004 Survey

90 Days-in-Term

Teenage Parents and Infants	(1)	(1)
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11. [Ref. 62] One prekindergarten student in the June survey was reported incorrectly in IDEA (K-12), Weighted. The student should have been reported in IDEA (PK), Weighted. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Collier 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>June 2005 Survey</u>	
<u>9 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
IDEA (PK), Weighted	<u>1</u>
Net Audit Adjustments from Detailed Tests	<u>(100)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Collier 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 those students who are in membership and ride a bus during a survey period are included with that survey's results; (2) students are reported on the bus they rode and not on the bus to which they were assigned; (3) the correct number of days-in-term is reported for each survey; (4) only those students who meet IDEA-criteria are reported in IDEA-categories; (5) ESE students who receive special transportation services have their need for such services clearly specified on their IEPs; (6) IEPs are current, complete, properly dated, and retained in readily accessible files; and (7) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to being reported.

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

Collier County District School Board
STUDENTS TRANSPORTATION
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 59 of this report.

The accompanying notes are an integral part of this schedule.

Collier 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 Collier County

For the fiscal year ended June 30, 2005, the District received approximately \$7.45 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	72	1,039
October 2004	273	18,661
February 2005	312	19,038
June 2005	<u>52</u>	<u>626</u>
Total	<u>709</u>	<u>39,364</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

Collier 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



OFFICE OF THE SUPERINTENDENT
5775 Osceola Trail
Naples, Florida 34109-0919
(239) 377-0212 • FAX (239) 377-0206

June 6, 2006

Mr. William O. Monroe, CPA
Auditor General
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450
Attn: Joseph L. Williams, Section 321

Dear Mr. Monroe:

Please accept and review the following response to the audit findings reported in the draft "Report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the School District of Collier County, Florida for the fiscal year ended June 30, 2005."

After careful review of the findings in the draft report, we are in substantial agreement with the findings as presented. However, we respectfully contest the following exceptions/findings:

Teacher Certification	Finding	Page	Issue
	25170	19	Appropriate Certification

It is our position that the teacher in question did hold the appropriate ESOL qualifications (60 hours) for their Math certification which met the certification requirements of the course (1000020) per the course code directory.

42170	27	Certification/Endorsement Timing
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The teacher in question completed the necessary ESOL training and obtained Elementary Education certification in April 2005. Heretofore, training and certification obtained during the auditable year was retroactive to the beginning of the year. Prior audits and correspondence with the Bureau of Educator's Certificate (BEC) support this position. An e-mail between our certification representative and a representative of BEC, dated 2/21/06, confirms that no change in policy/procedure took place.

ESE	Finding	Page	Issue
	26104	20	Matrix Discrepancy

COLLIER COUNTY CHARACTER EDUCATION TRAITS

*Citizenship Cooperation Honesty Kindness Patriotism Perseverance
Respect Responsibility Self-Control Tolerance*

THE COLLIER COUNTY PUBLIC SCHOOL SYSTEM IS AN EQUAL ACCESS / EQUAL OPPORTUNITY INSTITUTION FOR EDUCATION AND EMPLOYMENT.

A matrix of services form, that both coincide with the survey period in question and agree with the reporting level, was provided for each of these students. They are as follows: 254 Matrix for student 211332 for survey 2 dated 3-1-04, 255 Matrix for student 143603 for survey 3 dated 11-15-04, and 255 Matrix for student 117412 for survey 3 dated 1-14-05. Additional copies of these documents are available if necessary.

ESE Continued	Finding	Page	Issue
	23102	18	Required Signatures/Participants

It is our position that two of the three students (245151 and 160375) did include, and have the necessary signatures of, the required participants. Signatures included LEA, parent, and ESE Teacher(s). Please note - they did not include Basic Education Teachers because they were full-time ESE students.

ESOL	Finding	Page	Issue
	22101	17	ESOL Placement
	40101	26	ESOL Placement
	40102	27	ESOL Placement

It is our position that the students in question were appropriately placed in ESOL based upon SBR 6A-6.0902. Documentation (student performance, GRADE test, Stanford test, and/or BVAT) was provided that supported the LEP Committee placements of each of these students. Additional copies of these documents are available if necessary.

Attendance	Finding	Page	Issue
	40103	27	Enrollment/Membership

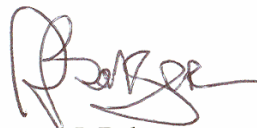
It is our position that this student (196190) was enrolled and in membership during survey 2 per documentation (TERMS S242) that was provided. This student was not withdrawn until 10-18-04, the Monday after Snapshot. A copy of this document is available if necessary.

I am confident that you will take the above into consideration and I am also hopeful that you will amend/eliminate the above findings prior to the appeal process. I refrained from attaching documentation, which supported our position on the above findings, in keeping with the "Response to Draft Audit Report (Guidelines)" provided by your office.

With regard to the matters of non-compliance that we do not contest, the appropriate staff persons have submitted corrective action plans. These plans include: revisions to internal audit procedures, increased training, utilization of technology, and District support. The Office of FTE, Surveys & Staff Allocations will provide follow-up in this regard to ensure compliance.

I appreciate the intent of the audit process, the opportunity for improvement that it has provided, and the professionalism evidenced by Auditors Richard Miller and Pamela Kelly.

Sincerely,



Raymond J. Baker
Superintendent