



AUDITOR GENERAL

WILLIAM O. MONROE, CPA



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

For the Fiscal Year Ended June 30, 2006

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Eric F. Hinson; Roger P. Milton; Judge B. Helms, Jr.; Isaac Simmons, Jr.; Charlie D. Frost; and Reginald C. James, Superintendent.

This examination was conducted 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.

Gadsden County District School Board
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Gadsden County District School Board
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2006

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

CMW – Class Minutes, Weekly

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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

INDEPENDENT AUDITOR'S REPORT GADSDEN COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 2, 2006, that the Gadsden 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, 2006. 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 the following instances of material noncompliance:

Teachers

Twenty-one of the 87 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies. (See SCHEDULE D, finding Nos. 7, 8, 9, 18, 19, 20, 21, 22, 31, 37, 44, 45, 46, 49, and 67.)

Students

We noted exceptions involving 45 of the 89 students in our ESOL student sample; 31 of 85 students in our Exceptional sample for ESE Support Levels 4 and 5, and all 5 of the students in our Career Education OJT sample. These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located. In particular, we noted exceptions involving the preparation and maintenance of student attendance records, as discussed in finding Nos. 1, 16, 47, 50, and 57. (For ESOL sample exceptions, see SCHEDULE D, finding Nos. 4, 5, 6, 11, 12, 13, 16, 27, 28, 29, 30, 32, 33, 34, 35, 36, 39, 41, 42, 43, 55, and 56; for ESE Support Levels 4 and 5 sample student exceptions, see finding Nos. 3, 16, 23, 24, 38, 51, 52, 53, 54, 58, 59, 60, 61, 62, 63, 64, 65, and 66; and for Career Education OJT sample student exceptions, see finding No. 17.)


In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education OJT, the Gadsden 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, 2006.

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 are indicative of such deficiencies in the District's internal controls related to teacher assignments and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education OJT. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Gadsden 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
November 27, 2006

SCHEDULE A

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	17	100.00%	4,385	100.00%	4,605.0562	100.00%
Sample Size ⁴	11	64.71%	224	5.11%	186.5401	4.05%
Net Audit Adjustments ⁵	-	-	(12)	(5.36%)	17.4491	-
2. Basic with ESE Services						
Population ³	19	100.00%	943	100.00%	1,051.0481	100.00%
Sample Size ⁴	12	63.16%	113	11.98%	94.1790	8.96%
Net Audit Adjustments ⁵	-	-	(7)	(6.19%)	1.0800	-
3. English for Speakers of Other Languages (ESOL)						
Population ³	9	100.00%	333	100.00%	237.2854	100.00%
Sample Size ⁴	8	88.89%	89	26.73%	49.1113	20.70%
Net Audit Adjustments ⁵	-	-	(45)	(50.56%)	(20.8727)	-
4. Exceptional - ESE Support Levels 4 and 5						
Population ³	9	100.00%	112	100.00%	98.4217	100.00%
Sample Size ⁴	6	66.67%	85	75.89%	68.5548	69.65%
Net Audit Adjustments ⁵	-	-	(31)	(36.47%)	(14.4982)	-
5. Career Education 9-12 On-the-Job Training (OJT)						
Population ³	1	100.00%	10	100.00%	1.4170	100.00%
Sample Size ⁴	1	100.00%	5	50.00%	.8332	58.80%
Net Audit Adjustments ⁵	-	-	(5)	(100.00%)	(1.0822)	-
6. Career Education 9-12 (Excl. OJT)						
Population ³	3	100.00%	0	0.00%	106.1271	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	.0000	-

All Programs						
Population ³	19	100.00%	5,783	100.00%	6,099.3555	100.00%
Sample Size ⁴	12	63.16%	516	8.92%	399.2184	6.55%
Net Audit Adjustments ⁵	-	-	(100)	(19.38%)	(17.9240)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Gadsden County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
<u>Teacher Certification</u>					
Population	19	100.00%	208	100.00%	-
Sample Size ⁴	12	63.16%	87	41.83%	-
Net Audit Adjustments ⁵	-	-	(21)	(24.14%)	-
Basic	-	-	-	-	55.5570
Basic with ESE Services	-	-	-	-	(30.9918)
ESOL	-	-	-	-	(4.8154)
ESE Support Levels 4 and 5	-	-	-	-	(11.6110)
Career Education 9-12	-	-	-	-	(18.5668)
					<u>(10.4280)</u>
<u>District-Wide (Finding No. 2)</u>					
Net Audit Adjustments ⁵					
Basic	-	-	-	-	.0134
ESOL	-	-	-	-	<u>(.0134)</u>
					<u>.0000</u>
Net Audit Adjustments					<u>(28.3520)</u>

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education 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, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career 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

Gadsden 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, 2006

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	16.8869	1.018	17.1909
102 Basic 4-8	13.9946	1.000	13.9946
103 Basic 9-12	42.1380	1.113	46.8996
111 Grades K-3 with ESE Services	(7.3287)	1.018	(7.4606)
112 Grades 4-8 with ESE Services	(9.9387)	1.000	(9.9387)
113 Grades 9-12 with ESE Services	(12.6444)	1.113	(14.0732)
130 ESOL	(25.7015)	1.318	(33.8746)
254 ESE Support Level 4	(21.4634)	3.818	(81.9473)
255 ESE Support Level 5	(4.6458)	5.190	(24.1117)
300 Career Education 9-12	<u>(19.6490)</u>	1.193	<u>(23.4413)</u>
Total	<u>(28.3520)</u>		<u>(116.7623)</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

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0041</u>	<u>#0051</u>	
101 Basic K-3	.0134	9.7457	.....	9.7591
102 Basic 4-8	.....	1.5000	.....	1.5000
103 Basic 9-12	.....	.....	(.0248)	(.0248)
111 Grades K-3 with ESE Services	.....	(8.9960)	.....	(8.9960)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.0134)	(9.2457)	.....	(9.2591)
254 ESE Support Level 4	.....	(1.9320)	.....	(1.9320)
255 ESE Support Level 5	.....	(1.5000)	.....	(1.5000)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>(10.4280)</u>	<u>(.0248)</u>	<u>(10.4528)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0071	#0091	#0171	#0191	
101	9.7591	.....	(.0214)	5.2970	1.7170	16.7517
102	1.5000	.6640	.5000	.5004	.8837	4.0481
103	(.0248)	26.5949	.....	.....	.....	26.5701
111	(8.9960)	.....	.....	(1.4332)	(.3995)	(10.8287)
112	.0000	(.6640)	.....	(.5004)	.....	(1.1644)
113	.0000	(9.0411)	.....	.....	.....	(9.0411)
130	(9.2591)	(5.1500)	.....	(4.8638)	(2.7012)	(21.9741)
254	(1.9320)	(1.0000)	.....	.....	.....	(2.9320)
255	(1.5000)	(1.1644)	(.9814)	.....	.....	(3.6458)
300	<u>.0000</u>	<u>(15.1790)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(15.1790)</u>
Total	<u>(10.4528)</u>	<u>(4.9396)</u>	<u>(.5028)</u>	<u>(1.0000)</u>	<u>(.5000)</u>	<u>(17.3952)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0201</u>	<u>#0211</u>	<u>#0231</u>	<u>#9103</u>	
101	16.7517	(.3148)	.....	.....	.....	16.4369
102	4.0481	.....	8.4179	1.4286	.....	13.8946
103	26.5701	.....	.....	6.1567	.....	32.7268
111	(10.8287)	.....	.....	.....	3.5000	(7.3287)
112	(1.1644)	.5000	(5.9257)	(2.4286)	.....	(9.0187)
113	(9.0411)	.....	.....	(1.6867)	.....	(10.7278)
130	(21.9741)	(.1852)	(2.9922)	.....	.....	(25.1515)
254	(2.9320)	(1.5000)	.....	.....	(2.5000)	(6.9320)
255	(3.6458)	.....	.....	.....	(1.0000)	(4.6458)
300	<u>(15.1790)</u>	<u>.....</u>	<u>.....</u>	<u>(4.4700)</u>	<u>.....</u>	<u>(19.6490)</u>
Total	<u>(17.3952)</u>	<u>(1.5000)</u>	<u>(.5000)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(20.3952)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	Audit Adjustments¹		Total
		#9104	#9106	
101 Basic K-3	16.4369	.4500	.....	16.8869
102 Basic 4-8	13.8946	.1000	.....	13.9946
103 Basic 9-12	32.7268	.....	9.4112	42.1380
111 Grades K-3 with ESE Services	(7.3287)	.....	.....	(7.3287)
112 Grades 4-8 with ESE Services	(9.0187)	.....	(.9200)	(9.9387)
113 Grades 9-12 with ESE Services	(10.7278)	.....	(1.9166)	(12.6444)
130 ESOL	(25.1515)	(.5500)	.....	(25.7015)
254 ESE Support Level 4	(6.9320)	.....	(14.5314)	(21.4634)
255 ESE Support Level 5	(4.6458)	.....	.....	(4.6458)
300 Career Education 9-12	<u>(19.6490)</u>	<u>.....</u>	<u>.....</u>	<u>(19.6490)</u>
Total	<u>(20.3952)</u>	<u>.0000</u>	<u>(7.9568)</u>	<u>(28.3520)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

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 the instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education OJT, the Gadsden 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, 2006. 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 34.

**Net Audit
Adjustment
(Unweighted FTE)**

Findings

Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Certification and Attendance Recordkeeping

1. [Ref. 48] The automated student attendance records for 11 of the 12 schools in our sample were not certified as to their accuracy and completeness by the Principal or the Principal's designee in accordance with the *Automated Student Attendance Recordkeeping System Manual*. Two school Principals did sign individual attendance sheets; however, there was no certification statement associated with their signatures. We also noted deficiencies in the automated and manual student attendance records at 4 of our 12 sample schools: East Gadsden High School (#0071); Carter-Parramore Academy (#0231); Dick Howser Center (#9103); and Gadsden Central Academy (#9106). See finding Nos. 16, 47, 50, and 57. We made no audit adjustments here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Ineligible ESOL Course

2. [Ref. 149] Our examination procedures included a comparison of the courses reported in ESOL to the courses that have been designated for that program by the Department of Education. The results of this comparison disclosed that one Basic subject area course with one student was reported incorrectly in ESOL. Section 1003.56, Florida Statutes, permits such reporting only for courses in the Basic subject areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments:

101 Basic K-3	.0134	
130 ESOL	<u>(.0134)</u>	<u>.0000</u>
		<u>.0000</u>

George W. Munroe Elementary School (#0041)

3. [Ref. 4101] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

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

4. [Ref. 4102] The files for three students in ESOL did not contain documentation justifying the students' continued placement in ESOL after they were assessed FES. We also noted that the file for one of the three students did not contain documentation to support that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:

101 Basic K-3	2.0080	
130 ESOL	<u>(2.0080)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

George W. Munroe Elementary School (#0041) (Continued)

5. [Ref. 4103] The file for one student in ESOL did not contain documentation supporting the student's ESOL-placement. The student had been assessed FES on September 8, 2004, prior to the 2005-06 school year, and there was no subsequent LEP Committee recommendation to continue the student in ESOL. We made the following audit adjustments:

101 Basic K-3	.8657	
130 ESOL	(.8657)	.0000

6. [Ref. 4104] The files for five LEP students did not contain evidence that the students' parents had been notified of their children's ESOL-placement. We made the following audit adjustments:

101 Basic K-3	3.1320	
130 ESOL	(3.1320)	.0000

7. [Ref. 4172] The parents of the students taught by one out-of-field teacher were not notified of that teacher's out-of-field status until November 15, 2005, approximately one month after the October survey. Consequently, this notification was not effective for that survey. We made the following audit adjustments:

101 Basic K-3	.5000	
102 Basic 4-8	1.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(2.0000)	(.5000)

8. [Ref. 4173] One teacher taught Primary Language Arts to classes that 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 the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>George W. Munroe Elementary School (#0041)</u> (Continued)		
101 Basic K-3	3.2400	
130 ESOL	<u>(3.2400)</u>	.0000
<p>9. [Ref. 4174] <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 Elementary Education, but taught courses that required certification in ESE. We also noted that the parents of the ESE students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u></p>		
111 Grades K-3 with ESE Services	(8.9960)	
254 ESE Support Level 4	<u>(.9320)</u>	<u>(9.9280)</u>
		<u>(10.4280)</u>
<u>West Gadsden High School (#0051)</u>		
<p>10. [Ref. 5101] <u>The reported course schedule for one Basic student incorrectly included a non-fundable course taken through the Florida Virtual School. We made the following audit adjustment:</u></p>		
103 Basic 9-12	<u>(.0248)</u>	<u>(.0248)</u>
		<u>(.0248)</u>
<u>East Gadsden High School (#0071)</u>		
<p>11. [Ref. 7101] <u>The file for one LEP student did not contain documentation to support the student's continued placement in ESOL. We noted that the student's LEP Committee met on August 4, 2005, and recommended the student's exit from ESOL. We made the following audit adjustments:</u></p>		
103 Basic 9-12	.4150	
130 ESOL	<u>(.4150)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
East Gadsden High School (#0071) (Continued)	
12. [Ref. 7102] <u>Three LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	.7470
130 ESOL	(.7470)
	.0000
13. [Ref. 7103] <u>The files for four LEP students did not contain evidence that the students' parents had been notified of their children's placement in ESOL. We noted that one of the students had returned to his home country during the 1999-2000 school year, and did not have a new notification sent to the parent upon his return to the District for the 2003-04 school year. We made the following audit adjustments:</u>	
103 Basic 9-12	2.6580
130 ESOL	(2.6580)
	.0000
14. [Ref. 7104] <u>The reported course schedules for five dual-enrolled students at the local community college incorrectly computed the FTE for their dual-enrolled courses using actual class time. The FTE should have been based on 75 hours of instruction or .0834 FTE per course, pursuant to the FTE General Instructions. We made the following audit adjustment:</u>	
103 Basic 9-12	.6536
	.6536
15. [Ref. 7105] <u>Five Basic students were not eligible to be reported. Four had withdrawn from school prior to the survey concerned and the fifth was absent from school during the entire survey period. We made the following audit adjustments:</u>	
103 Basic 9-12	(1.8350)
130 ESOL	(.1660)
300 Career Education 9-12	(.2490)
	(2.2500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

East Gadsden High School (#0071) (Continued)

16. [Ref. 7106] Our examination procedures disclosed exceptions involving the preparation and maintenance of the School’s student attendance records. We noted numerous discrepancies between the student attendance recorded in the automated system and that supported by the available manual records. We also noted that these manual records were not consistently completed and signed by the teachers who prepared them and, in many instances, were missing from the School’s files and could not be located. Consequently, to determine the attendance or absence of our sample students, we had to review each day of the survey period concerned and each of the seven class periods offered during those days. We concluded that all of our sample students attended at least one class period on at least one day during the reporting survey period, except for six sample students in the February survey whose attendance was not supported for any period or day in that survey period. We made the following audit adjustments for these six students:

113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.5000)	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.0000)	(3.0000)

17. [Ref. 7107] The timecards for five Career Education OJT students were missing and could not be located. We also noted that the course schedules for four of the five students were funded using an incorrect priority that funded the students’ off-campus OJT courses prior to their on-campus instruction. We made the following audit adjustments:

103 Basic 9-12	.4900	
300 Career Education 9-12	(.8332)	(.3432)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

East Gadsden High School (#0071) (Continued)

18. [Ref. 7171] One noncertificated teacher taught Math to Basic and ESE students during the school terms covered by the October and February surveys. We noted that the teacher applied for a certificate in Math in August 2005; however, the certificate has not been issued. We made the following audit adjustments:

102 Basic 4-8	.2490	
103 Basic 9-12	3.7218	
112 Grades 4-8 with ESE Services	(.2490)	
113 Grades 9-12 with ESE Services	(2.9748)	
130 ESOL	(.6640)	
255 ESE Support Level 5	(.0830)	.0000

19. [Ref. 7172] One noncertificated teacher taught Vocational education to Vocational and Exceptional education students during the school terms covered by the October and February surveys. We noted that the teacher applied for a certificate in ESE in October 2005; however, the certificate has not been issued and the subject area applied for does not cover the requirements of the courses taught. We made the following audit adjustments:

103 Basic 9-12	8.1108	
113 Grades 9-12 with ESE Services	(.2324)	
300 Career Education 9-12	(7.8784)	.0000

20. [Ref. 7173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE, but taught courses that required certification in Family and Consumer Sciences. 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:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>East Gadsden High School (#0071)</u> (Continued)	
103 Basic 9-12	7.4120
113 Grades 9-12 with ESE Services	(1.1936)
300 Career Education 9-12	(6.2184)
	.0000
21. [Ref. 7174] <u>The parents of the students taught by one out-of-field teacher were not notified of that teacher's out-of-field status. We made the following audit adjustments:</u>	
102 Basic 4-8	.0830
103 Basic 9-12	2.0784
112 Grades 4-8 with ESE Services	(.0830)
113 Grades 9-12 with ESE Services	(2.0784)
	.0000
22. [Ref. 7175] <u>One noncertificated teacher was the teacher of record for certain ESE students during the school terms covered by the October and February surveys. Management advised us that the teacher's position was classified as a "resignation by abandonment" on February 28, 2006, and the District later learned that the teacher had passed away in December 2005. Management could not identify the individual who taught from December through February. We made the following audit adjustments:</u>	
102 Basic 4-8	.3320
103 Basic 9-12	2.1433
112 Grades 4-8 with ESE Services	(.3320)
113 Grades 9-12 with ESE Services	(2.0619)
255 ESE Support Level 5	(.0814)
	.0000
	(4.9396)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

Net Audit Adjustment (Unweighted FTE)

Findings

Havana Elementary School (#0091)

23. [Ref. 9101] One ESE student was reported incorrectly for .5000 FTE or 1,500 CMW in program No. 255 (ESE Support Level 5) in the October and February surveys. In the October survey, the student was served in the Hospital and Homebound program for only 120 CMW or .0400 FTE, pursuant to the student's IEP. In the February survey, the student was provided only Basic education services on-campus. We made the following audit adjustments:

Table with 3 columns: Description, FTE Adjustment, Net Audit Adjustment. Row 1: 102 Basic 4-8, .5000. Row 2: 255 ESE Support Level 5, (.9600), (.4600)

24. [Ref. 9102] One ESE student was reported for more time in the Hospital and Homebound program in the October survey (3.07 hours or .0614 FTE) than was authorized by the student's IEP (2 hours or .0400 FTE). Additionally, the student was reported incorrectly for .0214 FTE in the February survey due to an isolated data entry error. The student had withdrawn from school on December 15, 2005, prior to that survey. We made the following audit adjustments:

Table with 3 columns: Description, FTE Adjustment, Net Audit Adjustment. Row 1: 101 Basic K-3, (.0214). Row 2: 255 ESE Support Level 5, (.0214), (.0428), (.5028)

Gretna Elementary School (#0171)

25. [Ref. 17172] One teacher's employment classification was changed from full-time to substitute when her certificate expired at the end of the 2003-04 school year. The teacher then taught as a long-term substitute teacher during the 2004-05 and 2005-06 school years. We noted that the teacher re-established her certificate for the 2006-07 school year and her classification was changed back to full-time. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Gretna Elementary School (#0171)</u> (Continued)		
26. [Ref. 17101] <u>One Basic student in the October survey withdrew prior to that survey and should not have been reported with that survey's results. We made the following audit adjustment:</u>		
101 Basic K-3	(.5000)	(.5000)
27. [Ref. 17102] <u>The attendance for one LEP student in ESOL in the October survey could not be substantiated. The attendance records prepared by the student's teacher did not list the student until the week of October 17, 2005 (the week following the survey). We made the following audit adjustments:</u>		
101 Basic K-3	(.0331)	
130 ESOL	(.4669)	(.5000)
28. [Ref. 17103] <u>The file for one FES student in ESOL did not contain evidence that the student's continued placement in ESOL had been considered and approved by an LEP Committee. We made the following audit adjustments:</u>		
101 Basic K-3	.8601	
130 ESOL	(.8601)	.0000
29. [Ref. 17104] <u>The files for three LEP students did not contain evidence that the students' parents had been notified of their children's ESOL-placement. We made the following audit adjustments:</u>		
101 Basic K-3	2.1085	
130 ESOL	(2.1085)	.0000
30. [Ref. 17105] <u>The files for two FES students in ESOL did not contain evidence that the students' continued ESOL-placement had been appropriately authorized by an LEP Committee. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Gretna Elementary School (#0171)</u> (Continued)	
101 Basic K-3	1.1339
130 ESOL	(1.1339)
	.0000
<p>31. [Ref. 17171/73] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 17171) held certification in Elementary Education, but taught courses that required certification in ESE. The other teacher (Ref. 17173) held certification in Business Education, but taught courses that required certification in Elementary Education. 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></p>	
<u>Ref. 17171</u>	
101 Basic K-3	.6437
102 Basic 4-8	.5004
111 Grades K-3 with ESE Services	(.6437)
112 Grades 4-8 with ESE Services	(.5004)
	.0000
<u>Ref. 17173</u>	
101 Basic K-3	1.0839
111 Grades K-3 with ESE Services	(.7895)
130 ESOL	(.2944)
	.0000
	(1.0000)
<u>St. Johns Elementary School (#0191)</u>	
<p>32. [Ref. 19101] <u>The file for one LEP student in ESOL did not contain documentation to support the student's continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustments:</u></p>	
101 Basic K-3	.4002
130 ESOL	(.4002)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
St. Johns Elementary School (#0191) (Continued)		
33. [Ref. 19102] <u>One LEP student in ESOL in the October survey withdrew from school on October 3, 2005, prior to that survey, and should not have been reported with the survey's results. We made the following audit adjustments:</u>		
101 Basic K-3	(.1665)	
130 ESOL	(.3335)	(.5000)
34. [Ref. 19103] <u>One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL on September 27, 2005, approximately two weeks prior to that survey. We made the following audit adjustments:</u>		
102 Basic 4-8	.3335	
130 ESOL	(.3335)	.0000
35. [Ref. 19104] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>		
102 Basic 4-8	.5502	
130 ESOL	(.5502)	.0000
36. [Ref. 19105] <u>The file for one student did not contain evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustments:</u>		
101 Basic K-3	.5502	
130 ESOL	(.5502)	.0000
37. [Ref. 19171] <u>One teacher was not properly certified to teach Elementary Education and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science-1, but taught courses that required certification in Social Science-C and Elementary Education. 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>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>St. Johns Elementary School (#0191)</u> (Continued)		
101 Basic K-3	.9331	
111 Grades K-3 with ESE Services	(.3995)	
130 ESOL	(.5336)	.0000
		(.5000)
<u>Stewart Street Elementary School (#0201)</u>		
38. [Ref. 20101] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
39. [Ref. 20102] <u>The ESOL FTE for five LEP students was incorrectly reported as .0773 for three students and .0767 for two students. Each student should have been reported for .0667 FTE. We also noted that the files for two of the five students' did not contain evidence that the students' parents had been notified of their children's placement in ESOL. We made the following audit adjustments:</u>		
101 Basic K-3	.1852	
130 ESOL	(.1852)	.0000
40. [Ref. 20103] <u>The source attendance records for two students were missing and could not be located. We made the following audit adjustments:</u>		
101 Basic K-3	(.5000)	
112 Grades 4-8 with ESE Services	(1.0000)	(1.5000)
		(1.5000)

James A. Shanks Middle School (#0211)

41. [Ref. 21101] Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>James A. Shanks Middle School (#0211)</u> (Continued)	
102 Basic 4-8	.6084
130 ESOL	(.6084)
	.0000
<p>42. [Ref. 21102] <u>We noted exceptions involving parental notification for three LEP students who were reported in ESOL, as follows: (a) the files for two of the students did not contain evidence that their parents were notified of their ESOL-placement, and (b) the notification letter for the third student was not dated, and we could not otherwise determine if the notification had been made on a timely basis. We also noted that one of the three students had withdrawn from school prior to the February survey and should not have been reported with that survey's results. We made the following audit adjustments:</u></p>	
102 Basic 4-8	1.0420
130 ESOL	(1.5420)
	(.5000)
<p>43. [Ref. 21103] <u>The files for two LEP students did not contain documentation justifying the students' continued placement in ESOL for a fourth and sixth year, respectively. We made the following audit adjustments:</u></p>	
102 Basic 4-8	.7584
130 ESOL	(.7584)
	.0000
<p>44. [Ref. 21172] <u>One teacher was not properly certified to teach ESE and was not approved by the School Board to teach out-of-field. The teacher held certification in Family and Consumer Sciences, but taught courses that required certification in ESE. 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></p>	
102 Basic 4-8	4.2103
112 Grades 4-8 with ESE Services	(4.2103)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

James A. Shanks Middle School (#0211) (Continued)

45. [Ref. 21173] One teacher taught Reading to a class that 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. We also noted that the parents of the student taught by this out-of-field teacher were not notified of the teacher's out-of-field status. We further noted that the teacher had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

102 Basic 4-8	.0834	
130 ESOL	(.0834)	.0000

46. [Ref. 21174] One noncertificated teacher taught Social Studies during the school terms covered by the October and February surveys. We noted that the teacher applied for certification in Social Science on February 7, 2006, approximately four months after the October survey and during the February survey; however, no certificate has been issued. We made the following audit adjustments:

102 Basic 4-8	1.7154	
112 Grades 4-8 with ESE Services	(1.7154)	.0000
		(.5000)

Carter-Parramore Academy (#0231)

47. [Ref. 23101] Our examination procedures disclosed exceptions involving the preparation and maintenance of the School's student attendance records. We noted numerous discrepancies between the student attendance recorded in the automated system and that supported by the available manual records. We also noted that these manual records were not consistently completed and signed by the teachers who prepared them and, in many instances, were missing from the School's files and could not be located.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Carter-Parramore Academy (#0231) (Continued)

Consequently, to determine the attendance or absence of our sample students, we had to review each day of the survey period concerned and each of the class periods offered during those days. We concluded that all of our sample students attended at least one class period on at least one day during the reporting survey period, except for two sample students in the October survey whose attendance was not supported for any period or day in that survey period. We made the following audit adjustments for these two students:

102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	(.5000)	(1.0000)

48. [Ref. 23102] The file for one ESE student in the October survey did not contain a valid IEP that covered that survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

49. [Ref. 23171/72/73/74/75/76] Six teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in various Basic subject areas, but taught courses that required certification in ESE subject areas and Family and Consumer Sciences (Ref. 23174). We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 23171

103 Basic 9-12	.1834	
113 Grades 9-12 with ESE Services	(.1834)	.0000

Ref. 23172

102 Basic 4-8	.9619	
103 Basic 9-12	.1444	
112 Grades 4-8 with ESE Services	(.9619)	
113 Grades 9-12 with ESE Services	(.1444)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Carter-Parramore Academy (#0231)</u> (Continued)		
<u>Ref. 23173</u>		
102 Basic 4-8	.3166	
103 Basic 9-12	.2668	
112 Grades 4-8 with ESE Services	(.3166)	
113 Grades 9-12 with ESE Services	(.2668)	.0000
<u>Ref. 23174</u>		
102 Basic 4-8	.0667	
103 Basic 9-12	5.4787	
112 Grades 4-8 with ESE Services	(.0667)	
113 Grades 9-12 with ESE Services	(1.0087)	
300 Career Education 9-12	(4.4700)	.0000
<u>Ref. 23175</u>		
102 Basic 4-8	.0834	
112 Grades 4-8 with ESE Services	(.0834)	.0000
<u>Ref. 23176</u>		
103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	(.0834)	<u>.0000</u> <u>(1.0000)</u>

Dick Howser Center (#9103)

50. [Ref. 910305] Our examination procedures disclosed exceptions involving the preparation and maintenance of the School's student attendance records. We noted numerous discrepancies between the student attendance recorded in the automated system and that supported by the available manual records. We also noted that these manual records were not consistently completed and signed by the teachers who prepared them and, in many instances, were missing from the School's files and could not be located. Consequently, to determine the attendance or absence of our sample students, we had to review each day of the survey period concerned and each of the class periods offered during those days. We concluded that all of our sample students attended at least one class period on at least one day during the reporting survey period. No audit adjustments were necessary.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Dick Howser Center (#9103) (Continued)

51. [Ref. 910301] The Matrix of Services forms for three students in program No. 254 (ESE Support Level 4) were incomplete. The individual services authorized for two students were not shown in Domain C and Domain B, respectively, and the individual services authorized for the remaining student were not shown in Domains B, C, or E. We made the following audit adjustments:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

52. [Ref. 910302] The Matrix of Services form covering the October survey for one student in program No. 254 (ESE Support Level 4) was incomplete. The individual services for Domains D and E were not indicated. We also noted that the student was not reported in accordance with the student's Matrix form covering the February survey. We made the following audit adjustments:

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

53. [Ref. 910303] The Matrix of Services forms for two students were missing and could not be located. We made the following audit adjustments:

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

54. [Ref. 910304] The Matrix of Services forms for one ESE student in the October and February surveys in program No. 255 (ESE Support Level 5) were not complete. The individual services for Domain D were not indicated on the Matrix form covering the October survey, and the Matrix form covering the February survey included three Special Considerations points for which the student was not eligible. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Dick Howser Center (#9103)</u> (Continued)		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		<u>.0000</u>
 <u>Crossroad Academy (#9104)</u>		
55. [Ref. 910401] <u>The file for one LEP student in ESOL in the October survey did not contain documentation justifying the student's ESOL-placement. We also noted that the file lacked evidence that the student's parents had been notified of that placement. Additionally, the student's LEP Student Plan was dated October 17, 2005, after the October survey. We made the following audit adjustments:</u>		
101 Basic K-3	.3500	
130 ESOL	(.3500)	.0000
 56. [Ref. 910402] <u>The parental notification letters for two LEP students in ESOL in the October and February surveys were undated; and we could not otherwise determine that the notification had been made on a timely basis. We noted that the letters had been signed, dated, and returned to the School by the parents to acknowledge the notification on November 15, 2005, after the October survey. We made the following audit adjustments for the October survey:</u>		
101 Basic K-3	.1000	
102 Basic 4-8	.1000	
130 ESOL	(.2000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gadsden Central Academy (#9106)

57. [Ref. 910601] Our examination procedures disclosed exceptions involving the preparation and maintenance of the School’s student attendance records. We noted numerous discrepancies between the student attendance recorded in the automated system and that supported by the available manual records. We also noted that these manual records were not consistently completed and signed by the teachers who prepared them and, in many instances, were missing from the School’s files and could not be located. Consequently, to determine the attendance or absence of our sample students, we had to review each day of the survey period concerned and each of the class periods offered during those days. Specific attendance-related exceptions and audit adjustments are presented in finding Nos. 59, 60, 61, 62, and 63 below. No audit adjustments were made here.

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58. [Ref. 910602] The reported number of CMW for two students in the October and February surveys, who were provided instruction while in jail, was overstated. One student was reported in both surveys for 150 CMW in program No. 103 (Basic 9-12). The other student was reported for 1,500 CMW in program No. 254 (ESE Support Level 4) in the October survey and in program No. 112 (Grades 4-8 with ESE Services) in the February survey. However, the students were provided only one hour of instruction two days a week, or 120 CMW. We also noted that the *Matrix of Services* form for the student reported in program No. 254 was missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	(.0200)	
112 Grades 4-8 with ESE Services	(.4200)	
254 ESE Support Level 4	(.5000)	(.9400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gadsden Central Academy (#9106) (Continued)

59. [Ref. 910603] The available manual student attendance records for two ESE students in the October survey did not indicate any attendance activity until October 17, 2005, the week following the October survey. We also noted that the manual student attendance record for the February survey period for one of the students did not list the student. Consequently, these two students should not have been reported with the respective survey's results. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>(1.0000)</u>	(1.5000)

60. [Ref. 910604] The attendance of two ESE students in the February survey was not adequately supported by available manual attendance records. One student was not listed on the class and attendance roster for the February survey period and the other student was listed, but did not have any attendance shown. We noted that the teacher's grade and roll book indicated the students had been sent to another teacher for instruction during the February survey; however, the class and attendance roster for this other teacher did not list the students. We also noted that one of these students was not reported in accordance with the student's *Matrix of Services* form. The student was reported in program No. 113 (Grades 9-12 with ESE Services), but the *Matrix* form supported program No. 254 (ESE Support Level 4). We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>(.5000)</u>	(1.0000)

61. [Ref. 910605] The manual student attendance records for four ESE students indicated that the students were absent during the entire survey period concerned and should not have been reported with the survey's results. We made the following audit adjustment:

254 ESE Support Level 4	<u>(2.0000)</u>	(2.0000)
-------------------------	-----------------	----------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gadsden Central Academy (#9106) (Continued)

62. [Ref. 910606] The attendance of two ESE students in the February survey was not adequately supported by the available manual student attendance records for that survey. The students were not listed on the respective class and attendance rosters prepared by the teachers to which they were assigned, and we could not otherwise support the students' eligibility to be reported with the survey's results. We made the following audit adjustment:

254 ESE Support Level 4	(1.0000)	(1.0000)
-------------------------	----------	----------

63. [Ref. 910607] The student attendance records were in conflict regarding the attendance of two ESE students (one in the October survey and one in the February survey). The automated system indicated that the students had withdrawn from school prior to the survey concerned, and the manual records indicated conflicting attendance and absence activity. We made the following audit adjustment:

254 ESE Support Level 4	(1.0000)	(1.0000)
-------------------------	----------	----------

64. [Ref. 910608] The timecard for one ESE student enrolled solely in OJT for 775 CMW was missing and could not be located. We made the following audit adjustment:

254 ESE Support Level 4	(.5168)	(.5168)
-------------------------	---------	---------

65. [Ref. 910609] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000

66. [Ref. 910610] The *Matrix of Services* form for one ESE student was missing and could not be located. We made the following audit adjustments:

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)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gadsden Central Academy (#9106) (Continued)

67. [Ref. 910671] One teacher was not properly certified and was not approved by the School Board to teach ESE students out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Business Education, but taught courses that required certification in ESE, and had been approved by the School Board to teach Language Arts out-of-field. We also noted that the parents of the ESE students taught by this teacher were not notified of the teacher's out-of-field status.

We made the following audit adjustments:

103 Basic 9-12	9.4312	
113 Grades 9-12 with ESE Services	(1.4166)	
254 ESE Support Level 4	<u>(8.0146)</u>	<u>.0000</u>
		<u>(7.9568)</u>
		<u>(28.3520)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (2) ESE students are reported in accordance with their *Matrix of Services* forms; (3) students in OJT programs have adequate documentation and are reported in accordance with priority funding requirements of the *FTE General Instructions*; (4) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (5) the parents of the students taught by out-of-field teachers are properly notified of the teacher’s out-of-field status prior to survey; and (6) only eligible courses are reported for funding in ESOL. We also recommend that management ensure that student attendance records are appropriately prepared and maintained to support student eligibility for State funding.

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 2005-2006

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

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

Career Education 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 Students with Disabilities
- 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 Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2005-2006

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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. Definition of 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

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 57 of this report.

The accompanying notes are an integral part of this schedule.

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 Gadsden County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gadsden County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-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 Gadsden County. For the fiscal year ended June 30, 2006, the District operated 19 schools, reported 6,099.3555 unweighted full-time equivalent (FTE) students, and received approximately \$25 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.

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEEP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2006

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) Career Education (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, 2006. 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:

Gadsden County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Attendance Procedures	1
- Ineligible ESOL Courses	2
1. George W. Munroe Elementary School	3 through 9
2. West Gadsden High School	10
3. East Gadsden High School	11 through 22
4. Havana Elementary School	23 and 24
5. Gretna Elementary School	25 through 31
6. St. Johns Elementary School	32 through 37
7. Stewart Street Elementary School	38 through 40
8. James A. Shanks Middle School	41 through 46
9. Carter-Parramore Academy	47 through 49
10. Dick Howser Center	50 through 54
11. Crossroad Academy	55 and 56
12. Gadsden Central Academy	57 through 67



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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 GADSDEN COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 2, 2006, that the Gadsden 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, 2006. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

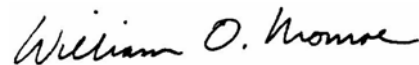
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and,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

In our opinion, the Gadsden 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, 2006.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Gadsden 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
November 27, 2006

SCHEDULE A

Gadsden County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<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	177	100.00%	8,955	100.00%
Sample ²	0	0.00%	251	2.80%
<u>General Tests</u>				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	(1)	NM
<u>Detailed Tests – Sample Students</u>				
Students w/ Exceptions	-	-	29	(11.55%)
Net Audit Adjustments	-	-	(19)	(7.57%)
<u>Detailed Tests – Non-Sample Students</u>				
Students w/ Exceptions	-	-	2	NM
Net Audit Adjustments	-	-	(1)	NM
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(21)	NM

NM - Not Meaningful

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 8,955 students in the following ridership categories: 567 in IDEA (K-12), Weighted; 118 in IDEA (PK), Weighted; 29 in IDEA (PK), Unweighted; 27 in Teenage Parents and Infants; and 8,214 in Two Miles or More. The District also reported operating a total of 177 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

Gadsden County District School Board
**STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2006

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Gadsden 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, 2006. 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 53.

**Students
Transported
Net Audit
Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2006, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1, 2, 3, and 4. 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. 5, 6, 7, 8, and 9.

General Tests

1. [Ref. 53] The number of buses in operation during the October and February surveys was incorrectly reported as 76 in October and 71 in February; however, 72 buses were actually in operation during those surveys. We made the following audit adjustments:

October 2005 Survey

Buses in Operation (4) - -

February 2006 Survey

Buses in Operation 1 - -

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Gadsden County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

2. [Ref. 51] The number of days-in-term for 347 students (272 in the ESE Summer program and 75 in the Third Grade Summer Reading program) was reported incorrectly in the July and June surveys. We noted the following:

- a. The 272 students in the ESE Summer program were reported for various term lengths ranging from 4 to 20 days-in-term in the July survey (121 students) and 1 to 24 days-in-term in the June survey (151 students). However, the ESE Summer program ran for only 8 days in the July survey and 12 days in the June survey.
- b. The 75 students in the Third Grade Summer Reading program were reported for varying term lengths ranging from 4 to 10 days-in-term. The actual term length was 20 days.

We made the following audit adjustments:

a. <u>July 2005 Survey</u>		
<u>8 Days-in-Term</u>		
IDEA (K-12), Weighted	100	
IDEA (PK), Weighted	12	
Two Miles or More	<u>9</u>	121
<u>June 2006 Survey</u>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted	108	
IDEA (PK), Weighted	28	
Two Miles or More	<u>15</u>	<u>151</u>
<u>July 2005 Survey</u>		
<u>4 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
<u>5 Days-in-Term</u>		
IDEA (K-12), Weighted	(18)	
IDEA (PK), Weighted	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Gadsden County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	Students Transported Net Audit Adjustment
<u>General Tests</u> (Continued)	
<u>10 Days-in-Term</u>	
IDEA (K-12), Weighted	(4)
IDEA (PK), Weighted	(5)
<u>19 Days-in-Term</u>	
IDEA (K-12), Weighted	(38)
IDEA (PK), Weighted	(2)
Two Miles or More	(5)
<u>20 Days-in-Term</u>	
IDEA (K-12), Weighted	(39)
IDEA (PK), Weighted	(4)
Two Miles or More	<u>(4)</u> (121)
<u>June 2006 Survey</u>	
<u>1 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
<u>4 Days-in-Term</u>	
IDEA (K-12), Weighted	(45)
IDEA (PK), Weighted	(11)
Two Miles or More	(8)
<u>9 Days-in-Term</u>	
IDEA (K-12), Weighted	(12)
IDEA (PK), Weighted	(8)
Two Miles or More	(1)
<u>10 Days-in-Term</u>	
IDEA (K-12), Weighted	(48)
IDEA (PK), Weighted	(8)
Two Miles or More	(5)
<u>18 Days-in-Term</u>	
Two Miles or More	(1)
<u>19 Days-in-Term</u>	
IDEA (PK), Weighted	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Gadsden County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		<u>Students Transported</u> <u>Net Audit Adjustment</u>
<u>General Tests</u> (Continued)		
<u>24 Days-in-Term</u> IDEA (K-12), Weighted	(2)	(151) (272)
b. <u>June 2006 Survey</u>		
<u>20 Days-in-Term</u> Two Miles or More	<u>75</u>	75
<u>4 Days-in-Term</u> Two Miles or More	(18)	
<u>9 Days-in-Term</u> Two Miles or More	(1)	
<u>10 Days-in-Term</u> Two Miles or More	(56)	(75) <u>0</u>
3. [Ref. 52] <u>The number of days-in-term for 166 students (112 students in the October survey and 54 students in the February survey) was reported incorrectly. The students were reported for various term lengths ranging from 54 to 84 days; however, they should have been reported for a full 90 days-in-term. We made the following audit adjustments:</u>		
<u>October 2005 Survey</u>		
<u>90 Days-in-Term</u> IDEA (K-12), Weighted	1	
Two Miles or More	<u>111</u>	112
<u>54 Days-in-Term</u> Two Miles or More	(46)	
<u>72 Days-in-Term</u> Two Miles or More	(5)	
<u>84 Days-in-Term</u> IDEA (K-12), Weighted	(1)	
Two Miles or More	(60)	(112) <u>0</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Gadsden County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	Students Transported Net Audit Adjustment
<u>General Tests</u> (Continued)	
<u>February 2006 Survey</u>	
<u>90 Days-in-Term</u> Two Miles or More	54 54
<u>54 Days-in-Term</u> Two Miles or More	(51)
<u>72 Days-in-Term</u> Two Miles or More	(3) (54) <u> 0</u>
4. [Ref. 54] <u>One student in Two Miles or More in the June survey was enrolled in a voluntary prekindergarten program that was not eligible for State transportation funding. We made the following audit adjustment:</u>	
<u>June 2006 Survey</u>	
<u>9 Days-in-Term</u> Two Miles or More	(1) (1)
Net Audit Adjustments from General Tests	(1)
Number of Buses in Operation	(3) -- --

Detailed Tests

5. [Ref. 55] Eighteen students were reported incorrectly in Two Miles or More (four in the July survey, six in the October survey, three in the February survey, and five in the June survey). Sixteen of the students lived less than two miles from school, and were not eligible for State transportation funding. The remaining two students were IDEA students eligible to be reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Gadsden County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Students Transported Net Audit Adjustment</u>
<u>Detailed Tests</u> (Continued)	
<u>July 2005 Survey</u>	
<u>8 Days-in-Term</u>	
IDEA (K-12), Unweighted	2
Two Miles or More	(4)
<u>October 2005 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More	(6)
<u>February 2006 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More	(3)
<u>June 2006 Survey</u>	
<u>20 Days-in-Term</u>	
Two Miles or More	(5)
	(16)

6. [Ref. 56] Three students (one in the July survey; one in the October survey; and one in the June survey) were reported incorrectly in IDEA (PK) Weighted. Two students were eligible to be reported in IDEA (PK), Unweighted, one in the October survey and one in the June survey. The remaining student in the July survey was not eligible to be reported because he lived less than two miles from school; was in the Language Impaired program; and his IEP did not authorize special transportation services. We made the following audit adjustments:

<u>July 2005 Survey</u>	
<u>8 Days-in-Term</u>	
IDEA (PK), Weighted	(1)
<u>October 2005 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (PK), Weighted	(1)
IDEA (PK), Unweighted	1

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Gadsden County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

June 2006 Survey

12 Days-in-Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	(1)

7. [Ref. 57] The reporting of five students in IDEA Weighted categories (three in the October survey and two in the February survey) was not adequately supported by the students' IEPs and accompanying *Specialized Transportation Services* forms. These records did not document the students' needs for an aid or monitor due to their Exceptional condition. Three of the students were eligible to be reported in IDEA (PK), Unweighted and two students were eligible to be reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	

February 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	0

8. [Ref. 58] One student in IDEA (K-12), Weighted in the June survey was not enrolled in school during that survey. Consequently, the student was not eligible for State transportation funding. We made the following audit adjustment:

June 2006 Survey

12 Days-in-Term

IDEA (K-12), Weighted	(1)	(1)
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Gadsden County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

9. [Ref. 60] Two students and their two infants were reported incorrectly in Teenage Parents and Infants in the October and February surveys. The students were not enrolled in a teenage parent program; consequently, the students and their infants were not eligible to be reported in the Teenage Parents and Infants ridership category. However, since the parents lived more than two miles from their assigned school, they were eligible to be reported in Two Miles or More. The infants were not eligible for State transportation funding. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

Two Miles or More <i>Sample</i>	1	
Teen Parent <i>Sample</i>	(1)	

Two Miles or More <i>Non-Sample</i>	1	
Teen Parent <i>Non-Sample</i>	(3)	

February 2006 Survey

90 Days-in-Term

Teen Parent <i>Sample</i>	(1)	
---------------------------	-----	--

Two Miles or More <i>Non-Sample</i>	2	
Teen Parent <i>Non-Sample</i>	(3)	(4)

Net Audit Adjustments from Detailed Tests

Sample Students	(19)	
Non-Sample Students	(1)	(20)

Net Audit Adjustments from General and Detailed Tests		(21)
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The accompanying notes are an integral part of this schedule.

SCHEDULE C

Gadsden County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who were enrolled in school and were transported during a survey period are included with that survey's results; (2) transported students are reported in the correct ridership categories and for the correct number of days-in-term; (3) only ESE students who are properly classified and documented as disabled are reported in IDEA-ridership categories; (4) ESE students who receive special transportation services have their needs for such services clearly specified on their IEPs; and (5) 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

Gadsden County District School Board
STUDENTS TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 57 of this report.

The accompanying notes are an integral part of this schedule.

Gadsden County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 Career Education 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 Gadsden County

For the fiscal year ended June 30, 2006, the District received approximately \$2.17 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 2005	11	121
October 2005	76	4,415
February 2006	71	4,192
June 2006	<u>19</u>	<u>227</u>
Total	<u>177</u>	<u>8,955</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

Gadsden County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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, 2006. 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

The School Board of Gadsden County



"Building A Brighter Future"

REGINALD C. JAMES
SUPERINTENDENT OF SCHOOLS

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QUINCY, FLORIDA 32351
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<http://www.gcps.k12.fl.us>

December 22, 2006

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

Subject: Response to the Report on the examination of full-time equivalent (FTE) students and student transportation of Gadsden County District School Board conducted by the Office of Auditor General for the fiscal year ending June 30, 2006, and dated November 27, 2006

Dear Mr. Monroe:

This letter comes to you in response to the above referenced preliminary audit report. The District accepts the findings of the report.

The District will ensure improved FTE data collection and reporting by implementing corrective action effective immediately. The District will:

- Provide an FTE reminder training/workshop for school administrators and personnel responsible for maintaining documentation of FTE records prior to each FTE reporting period.
- Ensure that ESOL and ESE records reported for students are supported by appropriate documentation and that ESE students are reported in accordance with their Matrix of Services.
- Ensure that OJT programs are fully documented and reported with priority funding requirements as set forth in the FTE General Instructions manual.
- Ensure that teachers who are out-of-field have timely school board approval to teach out-of-field for each applicable course.
- Ensure that schools maintain copies of notifications to parent of students being taught by teachers out-of-field. The District has documented that it provides notification to all parents of students who are taught by a teacher out-of-field. It makes this notification twice each grading period four times each school year. Some schools have not been judicious in maintaining copies of the notification for review.

ERIC F. HINSON
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JUDGE B. HELMS, JR.
DISTRICT NO. 2
QUINCY, FL 32351

ISAAC SIMMONS, JR.
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CHARLIE D. FROST
DISTRICT NO. 4
GRETNA, FL 32332
QUINCY, FL 32352

ROGER P. MILTON
DISTRICT NO. 5
QUINCY, FL 32353


BOARD MEETS FOURTH TUESDAY OF EACH MONTH
EQUAL OPPORTUNITY EMPLOYER

Mr. William O. Monroe, Auditor General
December 22, 2006
Page Two

- Require schools to monitor course selection procedures and ensure that only eligible ESOL courses are reported for funding.
- Develop procedures to ensure that only enrolled students are reported for transportation funding.
- Ensure that transported students are reported in the correct categories for the correct number of days in the term.
- Ensure that only ESE students who are properly classified and documented are reported for funding.
- Ensure that IEPs clearly specify transportation needs for eligible students.
- Establish and verify the two-mile ridership category for all routes prior to the reporting period.
- In regards to the overall FTE reporting and documentation process of the District, special emphasis will be placed on recordkeeping for student class attendance. The District will implement an FTE auditing process that will routinely sample records used to document FTE reporting for all FTE surveys. The findings of the internal audits will be reported to schools and written corrective action will be required. Additionally, the District will implement a procedure that requires all teachers to maintain accurate student class attendance records in roll books. The roll books will serve as source documentation of class attendance and will be submitted to the principal at the end of each school year. The roll books will be kept on file for inspection for an indefinite period of time. The District will standardize its attendance certification process for consistency across the District and for internal auditing purposes. Principals will use the standardized process to certify class attendance for FTE reporting purposes. If a school elects to use electronic class attendance reporting, they will also be required to maintain roll books as source documentation in addition to a certified hardcopy of the electronic attendance report for each FTE survey reporting period.

Implementing the above procedures should reduce and/or eliminate the instances of FTE reporting errors for the District. Please feel free to contact me if you have any questions or concerns regarding these corrective actions.

Sincerely,



Reginald C. James
Superintendent of Schools

RCJ:JWBjr:jwb

Attachment