



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



FLAGLER 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 appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Dr. James Guines; Colleen Conklin, Vice Chair; Edward Herrera, Jr.; Susan Dickinson, Chairman; Evelyn Shellenberger; and William Delbrugge, Superintendent.

This examination was conducted by Theodore Montgomery and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Flagler County District School Board
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Flagler 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

ESOL – English for Speakers of Other Languages

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

We have examined management's assertion, included in its representation letter dated August 16, 2006, that the Flagler 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 instances of material noncompliance involving students in ESOL, ESE Support Levels 4 and 5, and Career Education OJT, as follows: 28 of the 76 students in our ESOL sample, 13 of the 71 students in our sample for ESE Support Levels 4 and 5, and 15 of the 25 students in our Career Education OJT sample had exceptions involving reporting errors and records that were not properly and accurately prepared

or were missing and could not be located. (For ESOL sample exceptions, see SCHEDULE D, finding Nos. 2, 8, 10, 15, 18, 19, and 25; for ESE Support Levels 4 and 5 sample student exceptions, see finding Nos. 5, 6, 8, 9, 13, 17, 21, 22, 23, 27, and 28; and for Career Education OJT sample student exceptions, see finding No. 11.)

In our opinion, except for the instances of material noncompliance mentioned above involving 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 Flagler 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 the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, 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 Flagler 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
January 10, 2007

SCHEDULE A

Flagler 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. <u>Basic</u>						
Population ³	13	100.00%	7,213	100.00%	8,479.9500	100.00%
Sample Size ⁴	7	53.85%	161	2.23%	138.2439	1.63%
Net Audit Adjustments ⁵	-	-	(2)	(1.24%)	16.8898	-
2. <u>Exceptional - Basic with ESE Services</u>						
Population ³	12	100.00%	1,666	100.00%	1,797.3400	100.00%
Sample Size ⁴	7	58.33%	132	7.92%	109.2018	6.08%
Net Audit Adjustments ⁵	-	-	(11)	(8.33%)	2.5016	-
3. <u>English for Speakers of Other Languages (ESOL)</u>						
Population ³	8	100.00%	271	100.00%	245.6500	100.00%
Sample Size ⁴	6	75.00%	76	28.04%	47.7860	19.45%
Net Audit Adjustments ⁵	-	-	(28)	(36.84%)	(17.9062)	-
4. <u>Exceptional - ESE Support Levels 4 and 5</u>						
Population ³	9	100.00%	81	100.00%	69.8500	100.00%
Sample Size ⁴	7	77.78%	71	87.65%	47.8271	68.47%
Net Audit Adjustments ⁵	-	-	(13)	(18.31%)	(2.4151)	-
5. <u>Career Education 9-12 On-the-Job Training (OJT)</u>						
Population ³	3	100.00%	109	100.00%	12.1100	100.00%
Sample Size ⁴	1	33.33%	25	22.94%	2.0367	16.82%
Net Audit Adjustments ⁵	-	-	(15)	(60.00%)	(2.4297)	-
6. <u>Career Education 9-12 (Excluding OJT)</u>						
Population ³	0	0.00%	0	0.00%	368.4000	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	.0000	-

<u>All Programs</u>						
Population ³	13	100.00%	9,340	100.00%	10,973.3000	100.00%
Sample Size ⁴	7	53.85%	465	4.98%	345.0955	3.14%
Net Audit Adjustments ⁵	-	-	(69)	(14.84%)	(3.3596)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

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

Description¹	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE²
Teacher Certification					
Population	13	100.00%	350	100.00%	-
Sample Size ⁴	7	53.85%	99	28.29%	-
Net Audit Adjustments ⁵	-	-	(4)	(4.04%)	-
Basic	-	-	-	-	1.7561
ESOL	-	-	-	-	(.7958)
Basic with ESE Services	-	-	-	-	(.9603)
					<u>.0000</u>
District-Wide ESOL (See Finding No. 1)					
Net Audit Adjustments ⁵					
Basic	-	-	-	-	2.3693
ESOL	-	-	-	-	(2.3693)
					<u>.0000</u>
Net Audit Adjustments					<u>(3.3596)</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

Flagler 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	.4936	1.018	.5025
102 Basic 4-8	17.4729	1.000	17.4729
103 Basic 9-12	3.0487	1.113	3.3932
111 Grades K-3 with ESE Services	.5531	1.018	.5631
112 Grades 4-8 with ESE Services	.6684	1.000	.6684
113 Grades 9-12 with ESE Services	.3198	1.113	.3559
130 ESOL	(21.0713)	1.318	(27.7720)
254 ESE Support Level 4	.0000	3.818	.0000
255 ESE Support Level 5	(2.4151)	5.190	(12.5344)
300 Career Education 9-12	<u>(2.4297)</u>	1.193	<u>(2.8986)</u>
Total	<u>(3.3596)</u>		<u>(20.2490)</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

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

<u>No.</u> <u>Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0011</u>	<u>#0022</u>	
101 Basic K-3	.1083	.....	.....	.1083
102 Basic 4-8	.3918	10.3901	.....	10.7819
103 Basic 9-12	1.8692	.....	.....	1.8692
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	.....	(.7901)	.9785	.1884
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(2.3693)	(9.1000)	(.9785)	(12.4478)
254 ESE Support Level 4	.....	.5000	(.5000)	.0000
255 ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Flagler 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>Total</u>
		<u>#0091</u>	<u>#0131</u>	<u>#0201</u>	<u>#0401</u>	
101	.1083	.....	.3653	.0200	.....	.4936
102	10.7819	.....	(.0500)	1.0200	5.7210	17.4729
103	1.8692	1.1795	.....	.....	.....	3.0487
111	.5000	.....	.0931	(.0400)	.....	.5531
112	.1884	.....	.....	(.5200)	1.0000	.6684
113	.0000	.3198	.....	.....	.....	.3198
130	(12.4478)	(.7592)	(.4584)	(.6849)	(6.7210)	(21.0713)
254	.0000	.....	.....	(.5000)	.5000	.0000
255	(1.0000)	(1.0600)	.....	.2249	(.5800)	(2.4151)
300	<u>.0000</u>	<u>(2.4297)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.4297)</u>
Total	<u>.0000</u>	<u>(2.7496)</u>	<u>(.0500)</u>	<u>(.4800)</u>	<u>(.0800)</u>	<u>(3.3596)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Flagler 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 instances of material noncompliance involving 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 Flagler 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. The instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 16.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

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.

Ineligible Courses Reported In ESOL

1. [Ref. 149] Our examination procedures include an automated test that compares the courses reported in ESOL by the District to the courses that have been designated for the program by the Department of Education. The results of this test disclosed that the District incorrectly reported in ESOL 21 courses that were ineligible for such reporting. The courses were taught at six schools during the school terms covered by the October and February surveys. We made the following audit adjustments:

101 Basic K-3	.1083	
102 Basic 4-8	.3918	
103 Basic 9-12	1.8692	
130 ESOL	<u>(2.3693)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Flagler 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>Buddy Taylor Middle School (#0011)</u>	
2. [Ref. 1101] <u>The LEP Student Plans for the 12 students in our ESOL sample were inadequate. The Plans did not contain the students' instructional programs and schedule or the assessment data used to classify the students as LEP. We made the following audit adjustments:</u>	
102 Basic 4-8	8.7250
130 ESOL	<u>(8.7250)</u>
	.0000
3. [Ref. 1102] <u>The reported course schedules for two ESE students incorrectly listed courses in Basic education. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:</u>	
102 Basic 4-8	(.1750)
112 Grades 4-8 with ESE Services	<u>.1750</u>
	.0000
4. [Ref. 1103] <u>The file for one ESE student in the February survey did not contain an IEP covering that survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	<u>(.5000)</u>
	.0000
5. [Ref. 1104] <u>One student was incorrectly reported in program No. 255 (ESE Support Level 5) for the Hospital and Homebound program. The student was in Basic education and should have been reported in program No. 102 (Basic 4-8). We made the following audit adjustments:</u>	
102 Basic 4-8	1.0000
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000
6. [Ref. 1105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
102 Basic 4-8	(.0349)
112 Grades 4-8 with ESE Services	(.4651)
254 ESE Support Level 4	<u>.5000</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Flagler 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

Buddy Taylor Middle School (#0011) (Continued)

7. [Ref. 1170] 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. The teacher held certification in Reading, but taught courses which required certification in ESOL. 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:

102 Basic 4-8	.3750	
130 ESOL	(.3750)	<u>.0000</u>
		<u>.0000</u>

Bunnell Elementary School (#0022)

8. [Ref. 2201] The reported course schedules for three ESE students, who were classified LEP, incorrectly listed courses in ESOL. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.9785	
130 ESOL	(.9785)	<u>.0000</u>

9. [Ref. 2202] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Flagler 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>Flagler-Palm Coast High School (#0091)</u>	
10. [Ref. 9101] <u>One student was reported incorrectly in ESOL. The student was classified FES and had not been recommended for ESOL-placement by an LEP Committee. We made the following audit adjustments:</u>	
103 Basic 9-12	.3384
130 ESOL	(.3384)
	.0000
11. [Ref. 9102] <u>The supporting timecards for 16 students in Career Education OJT were missing or could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	(1.6896)
	(1.6896)
12. [Ref. 9103] <u>The reported course schedules for four ESE students incorrectly listed courses in Basic 9-12 and Career Education 9-12. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:</u>	
103 Basic 9-12	(.5000)
113 Grades 9-12 with ESE Services	1.2401
300 Career Education 9-12	(.7401)
	.0000
13. [Ref. 9104] <u>Three ESE students were reported for more instructional time in the Hospital and Homebound program than was authorized by their IEPs. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(1.0600)
	(1.0600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Flagler 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

Flagler-Palm Coast High School (#0091) (Continued)

14. [Ref. 9170] One teacher taught Math to classes that included LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the teacher taught Physical Education out-of-field, but was not approved by the School Board to do so. We made the following audit adjustments:

103 Basic 9-12	1.3411	
113 Grades 9-12 with ESE Services	(.9203)	
130 ESOL	(.4208)	.0000
		<u>(2.7496)</u>

Lewis E. Wadsworth Elementary School (#0131)

15. [Ref. 13101] One student was reported incorrectly in ESOL. The student was classified FES and had not been recommended for ESOL-placement by an LEP Committee. We made the following audit adjustments:

101 Basic K-3	.4584	
130 ESOL	(.4584)	.0000

16. [Ref. 13102] The reported course schedule for one ESE student incorrectly listed courses in Basic education. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:

101 Basic K-3	(.0931)	
111 Grades K-3 with ESE Services	.0931	.0000

17. [Ref. 13103] One ESE student was reported incorrectly in both Basic education and ESE. The student received only homebound instruction under the Hospital and Homebound program and should have been reported only in program No. 255 (ESE Support Level 5). We made the following audit adjustment:

102 Basic 4-8	(.0500)	(.0500)
		<u>(.0500)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Flagler 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>Old Kings Elementary School (#0201)</u>	
18. [Ref. 20101] <u>The reported course schedule for one ESE student, who was classified LEP, incorrectly listed courses in ESOL. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:</u>	
130 ESOL	(.1849)
255 ESE Support Level 5	<u>.1849</u>
	.0000
19. [Ref. 20102] <u>One student was reported incorrectly in ESOL. The student was classified FES and had not been recommended for ESOL-placement by an LEP Committee. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
130 ESOL	<u>(.5000)</u>
	.0000
20. [Ref. 20103] <u>Two students were incorrectly reported in ESE. One was not provided ESE instruction until after the reporting survey, and the other had been dismissed from ESE prior to the reporting survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
111 Grades K-3 with ESE Services	(.0200)
112 Grades 4-8 with ESE Services	<u>(.5000)</u>
	(.0200)
21. [Ref. 20104] <u>One ESE student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Flagler 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

Old Kings Elementary School (#0201) (Continued)

22. [Ref. 20105] The Matrix of Services form for one ESE student was revised to reflect ESE Support Level 4, however, the student’s IEP was not revised and did not reflect any change in the student’s ESE services. Consequently, the revised Matrix form was not supported by the IEP. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

23. [Ref. 20106] One ESE student was incorrectly reported as a full-time student earning .5000 FTE in program No. 255 (ESE Support Level 5). The student should have been reported for only 120 minutes of weekly instruction provided in the Hospital and Homebound program. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.4600)</u>	(.4600)
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24. [Ref. 20170/71] Two contracted therapists were not properly licensed to provide services to ESE students. The therapists were licensed in Occupational Therapy, but provided services that required licensure in Physical Therapy. We made the following audit adjustments:

<u>Ref. 20170</u>		
101 Basic K-3	.0100	
102 Basic 4-8	.0100	
111 Grades K-3 with ESE Services	<u>(.0100)</u>	
112 Grades 4-8 with ESE Services	<u>(.0100)</u>	.0000
<u>Ref. 20171</u>		
101 Basic K-3	.0100	
102 Basic 4-8	.0100	
111 Grades K-3 with ESE Services	<u>(.0100)</u>	
112 Grades 4-8 with ESE Services	<u>(.0100)</u>	.0000
		<u>(.4800)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Flagler 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>Indian Trails K-8 Center (#0401)</u>		
25. [Ref. 40101] <u>The LEP Student Plans for the ten students in our ESOL sample were inadequate. The Plans did not contain the students' instructional programs and schedule or the assessment data used to classify the students as LEP. We made the following audit adjustments:</u>		
102 Basic 4-8	6.7210	
130 ESOL	<u>(6.7210)</u>	.0000
26. [Ref. 40102] <u>The reported course schedules for two ESE students incorrectly listed courses in Basic education. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:</u>		
102 Basic 4-8	(1.0000)	
112 Grades 4-8 with ESE Services	<u>1.0000</u>	.0000
27. [Ref. 40103] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
28. [Ref. 40104] <u>The file for one ESE student in the Hospital and Homebound program did not contain the teacher's contact log necessary to document the provision of homebound instruction. We made the following audit adjustment:</u>		
255 ESE Support Level 5	<u>(.0800)</u>	<u>(.0800)</u>
		<u>(.0800)</u>
		<u>(3.3596)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Flagler 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) only eligible courses are reported in ESOL; (2) ESE students are reported in accordance with their IEPs and *Matrix of Services* forms; (3) appropriate documentation is maintained to support each student’s reporting; and (4) teachers have appropriate in-service training points in ESOL strategies and, if out-of-field, are approved by the School Board to teach out-of-field.

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

Regulatory Citations

Reporting

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

Flagler 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

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)

Flagler 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

Flagler 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 on page 32 of this report.

The accompanying notes are an integral part of this schedule.

Flagler 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 Flagler County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Flagler 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 Flagler County. For the fiscal year ended June 30, 2006, the District operated 13 schools, reported 10,973.30 unweighted full-time equivalent (FTE) students, and received approximately \$7.3 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.

Flagler 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.

Flagler 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:

Flagler 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>
- Ineligible Courses Reported In ESOL	1
1. Buddy Taylor Middle School	2 through 7
2. Pathways Academy	NA
3. Bunnell Elementary School	8 and 9
4. Flagler-Palm Coast High School	10 through 14
5. Lewis E. Wadsworth Elementary School	15 through 17
6. Old Kings Elementary School	18 through 24
7. Indian Trails K-8 Center	25 through 28



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

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

We have examined management's assertion, included in its representation letter dated August 16, 2006, that the Flagler 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 Flagler 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.

Our examination disclosed no instances of noncompliance with the State requirements mentioned above.

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 Flagler 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,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA
January 10, 2007

SCHEDULE A

Flagler 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	218	100.00%	15,393	100.00%
Sample ²	-	-	203	1.32%
<u>General Tests</u>				
Students w/ Exceptions	-	-	0	-
Net Audit Adjustments	-	-	0	-
<u>Detailed Tests</u>				
Students w/ Exceptions	-	-	0	-
Net Audit Adjustments	-	-	0	-
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	0	-

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 15,393 students in the following ridership categories: 424 in IDEA (K-12), Weighted; 113 in IDEA (PK), Weighted; 44 in IDEA (PK), Unweighted; 1 in Teenage Parents and Infants; 14,811 in Two Miles or More. The District also reported operating a total of 218 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

Flagler 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 Flagler 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.

Findings

**Students
Transported
Net Audit
Adjustment**

Our examination procedures related to student transportation disclosed no instances of noncompliance.

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

Recommendations

Our examination procedures disclosed no instances of noncompliance.

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

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

A copy of management's response may be found on page 32 of this report.

The accompanying notes are an integral part of this schedule.

Flagler 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 Exceptional 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 Flagler County

For the fiscal year ended June 30, 2006, the District received approximately \$3.4 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	5	11
October 2005	98	7,248
February 2006	98	7,967
June 2006	<u>17</u>	<u>167</u>
Total	<u>218</u>	<u>15,393</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

Flagler 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



Flagler County Public Schools

P. O. Box 755 ■ 3039 Highway 100 East ■ Bunnell, FL 32110
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BOARD OF EDUCATION

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Kristy Gavin
Board Attorney

February 7, 2007

William O. Monroe, C.P.A.
Auditor General, Room 412C
Claude Pepper Building
111 W. Madison St.
Tallahassee, FL 32399-1450

Attention: Joe Williams, Section 321

Dear Mr. Monroe:

This letter is in reply to your January 10, 2007 letter which included a draft of the report on the examination of full-time equivalent (FTE) students and student transportation for the fiscal year ended June 30, 2006.

We agree with the findings included in your examination of full-time equivalent (FTE) students and student transportation for the fiscal year ended June 30, 2006.

We have taken corrective action to properly report FTE under the Florida Education Finance Program and have attached our discussion of the adverse findings. Should additional information be required, please contact Mr. Tom D. Tant, Executive Director of Financial Services.

Sincerely,

Bill Delbrugge
Superintendent Flagler County School District

BD:jc

Flagler County School District FTE Audit
Report for the 2005-2006 Fiscal Year
Year Ended June 30, 2006

Audit Findings with Corrective Actions Taken:

Finding 1: The District incorrectly reported in ESOL 21 courses that were ineligible for such reporting.

Corrective Action: The District has reviewed all ESOL courses and verified that only Basic subject areas as designated by the Department of Education are being reported

Buddy Taylor Middle School (#0011)

Finding 2: The LEP student plans for the 12 Students in our ESOL sample were inadequate.

Corrective Action: All LEP Student Plans have been corrected to include the students' instructional programs, schedule or the assessment data.

Finding 3: Two ESE students reported course schedules in Basic education.

Corrective Action: All ESE students' courses review to ensure they included only ESE service courses.

Finding 4: The file on one ESE student in the February survey did not contain an IEP covering that survey.

Corrective Action: The IEP was identified and corrected.

Finding 5: One student was incorrectly reported in program No. 255 (ESE Support Level 5) for the Hospital and Homebound program.

Corrective Action: The one student was identified and program was corrected. We reviewed with our homebound teachers that students returning to school must have their courses status changed with notification to the registrar. MIS reports and teacher schedules are reviewed monthly to correct reporting errors.

Finding 6: One ESE student was not reported in accordance with the student's Matrix of Services form.

Corrective Action: All ESE students were reviewed to assure proper reporting. Staffing specialists review summary reports monthly.

Finding 7: 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.

Corrective Action: The District has corrected the student class schedules to match LEP students with properly certified teachers and have strengthen procedures to assure transfer students schedules are also evaluated before placement.

Bunnell Elementary School (#0022)

Finding 8: The reported courses schedules for three ESE students, who were classified LEP, incorrectly listed courses in ESOL.

Corrective Action: The District has reviewed all ESE students classified LEP and corrected courses to include only appropriate ESE courses.

Finding 9: One ESE student was not reported in accordance with the student's Matrix of Services form.

Corrective Action: The school has reviewed all students' Matrix of Services forms to assure proper course codes are reported.

Flagler –Palm Coast High School (#0091)

Finding 10: One student was reported incorrectly in ESOL.

Corrective Action: The School has implemented procedures to ensure all ESOL students are reviewed for ESOL-placement by an LEP Committee before placement.

Finding 11: On-the-job-training instruction

Corrective Action: The District has resolved the error and is reporting OJT off-site school instruction as designated by the Department of Education. District has implemented procedures to copy timecards and establish a duplicate filing system to ensure proper documentation.

Finding 12: The reported course schedules for four ESE students incorrectly listed courses in Basic 9-12 and Career Education 9-12.

Corrective Action: The school has reviewed all ESE student courses to insure proper reporting requirements. MIS data entry staff reviews written information from staffing specialist to ensure correct courses.

Finding 13: Three ESE students were reported for more instructional time in the Hospital and Homebound program than was authorized by their IEPs.

Corrective Action: The school has review and corrected all Hospital and Homebound programs authorized by their IEP to ensure compliance with program reporting.

Finding 14: One teacher taught Math to classes that included LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline.

Correction Action: The school has reviewed all LEP students and teacher assignments to assure compliance to in-service training.

Lewis E. Wadsworth Elementary School (#0131)

Finding 15: One student placement in the English for Speakers of Other Languages

Corrective Action: The District has corrientated policies to ensure proper identification and placement of ESOL students.

Finding 16: One ESE student was incorrectly listed courses in Basic education.

Corrective Action: The District has trained MIS data entry staff in proper classification of ESE students in only ESE class codes.

Finding 17: One ESE student was reported incorrectly in both Basic education and ESE.

Corrective Action: The school has reviewed student class assignments to assure proper reporting of class codes.

Old Kings Elementary School (#0201)

Finding 18: The reported course schedule for one ESE student, who was classified LEP, incorrectly listed courses in ESOL.

Corrective Action: The school has reviewed student class assignments to assure proper reporting of class codes. Staffing specialists review a summary report monthly to insure accurate reporting.

Finding 19: One student was reported incorrectly in ESOL.

Corrective Action: The school has implemented procedures to ensure all ESOL students are reviewed for ESOL-placement by an LEP Committee before placement.

Finding 20: Two students were incorrectly reported in ESE.

Corrective Action: All ESE students' course schedules were reviewed to assure proper classification and placement. Staffing specialists monitor reports monthly for compliance.

Finding 21: One ESE student in the October survey was not reported in accordance with the student's Matrix of Services form.

Corrective Action: All ESE students' course schedules were reviewed to assure proper classification and placement. Matrix information is now cross referenced with IEP information through MIS.

Finding 22: The Matrix of services form for one ESE student was revised to reflect ESE Support Level 4; however, the student's IEP was not revised and did not reflect any change in the student's ESE services.

Corrective Action: The school has revised its procedures to assure proper notification is given to the registrar when student services are revised and proper correction to the student's IEP. Staffing specialist review all changes and sign-off on a confirmation form.

Finding 23: One ESE student was incorrectly reported as a full-time student earning .5000 FTE in program No. 255 (ESE Support Level 5).

Corrective Action: The school has reviewed all students in Hospital and Homebound programs to assure proper reporting of FTE. Teacher records are reviewed.

Finding 24: Two contracted therapists were not properly licensed to provide services to ESE students.

Corrective Action: The District ESE contracted therapists' duties were reviewed and confirmed with the school that services rendered from licensed therapists included only appropriate services. All contracted therapists are appropriately licensed and correctly identified.

Indian Trails K-8 Center (#0401)

Finding 25: The LEP student plans for the ten students in our ESOL sample were inadequate.

Corrective Action: The school has reviewed all ESOL LEP student plans to ascertain compliance to State regulations.

Finding 26: The reported course schedules for two ESE students incorrectly listed courses in Basic education.

Corrective Action: The school has reviewed all ESE students to assure proper course schedules do not include Basic Education.

Finding 27: One ESE student was not reported in accordance with the student's matrix of Services Form.

Corrective Action: The school has reviewed all ESE students to assure proper course schedules according to the student's matrix of Services Form.

Finding 28: The file for one ESE student in the Hospital and Homebound program did not contain the teacher's contact log necessary to document the provision of homebound instruction.

Corrective Action: The school has implemented procedures to ensure all contact logs are file appropriately in each student's folder.

Student Transportation Findings and Audit Adjustments:

General Test: No Findings.