



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



BREVARD 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: Robert L. Jordan, Jr., Vice Chairman to 11/21/05, Chairman from 11/22/05; Janice L. Kershaw, Vice-Chairman from 11/22/05; Beatrice D. Fowler; Amy Kneessy; Larry E. Hughes, Chairman to 11/21/05; and Dr. Richard A. DiPatri, Superintendent.

This examination was conducted by Gail S. Collier, CPA, Richard Woods, CPA, and Bernice Rivas, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, 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.

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

IEP – Individual Educational Plan

EP – 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 BREVARD COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 27, 2006, that the Brevard 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:

1. Teachers

Forty-three of the 313 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.¹

2. Students

The District reported 67 PK students who were ineligible for FEFP funding.² We also noted exceptions involving 65 of the 186 students in our ESOL student sample;³ 124 of the 546 students in our Exceptional sample for ESE Support Levels 4 and 5,⁴ and 121 of the 142 students in our Career Education OJT sample.⁵ These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving teachers, the reporting of ineligible PK students, 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 Brevard 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.

¹ For teachers, see SCHEDULE D, finding Nos. 9, 14, 15, 27, 28, 29, 41, 52, 55, 59, 60, 67, 74, 86, 87, 93, 105, 108, 122, 126, 133, 134, 139, 140, 143, 144, and 150.

² For PK students, see SCHEDULE D, finding No. 1.

³ For ESOL sample student exceptions, see SCHEDULE D, finding Nos. 16, 17, 20, 21, 30, 33, 34, 35, 42, 43, 61, 62, 63, 68, 75, 76, 77, 78, 85, 88, 95, 96, 97, 98, 103, 109, 110, 115, 116, 123, 130, 145, 146, and 149.

⁴ For ESE Support Levels 4 and 5 sample student exceptions, see SCHEDULE D, finding Nos. 3, 4, 11, 12, 13, 18, 19, 22, 23, 24, 25, 36, 37, 38, 39, 40, 46, 47, 48, 50, 51, 53, 54, 56, 57, 58, 64, 65, 66, 71, 72, 73, 80, 81, 82, 89, 90, 91, 99, 104, 107, 112, 113, 114, 119, 120, 121, 131, 132, 137, 138, 142, 147, and 148.

⁵ For Career Education OJT sample student exceptions, see SCHEDULE D, finding Nos. 5, 6, 7, 20, 26, 30, 31, 32, 42, 49, 83, 84, 94, 101, and 128.

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, the reporting of PK students, 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 Brevard 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

Brevard 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>
<u>1. Basic</u>						
Population ³	106	100.00%	23,104	100.00%	53,639.7100	100.00%
Sample Size ⁴	25	23.58%	559	2.42%	464.1824	0.87%
Net Audit Adjustments ⁵	-	-	(43)	(7.69%)	61.2993	-
<u>2. Exceptional - Basic with ESE Services</u>						
Population ³	103	100.00%	6,527	100.00%	16,478.3500	100.00%
Sample Size ⁴	24	23.30%	483	7.40%	425.1447	2.58%
Net Audit Adjustments ⁵	-	-	(37)	(7.66%)	46.7499	-
<u>3. English for Speakers of Other Languages (ESOL)</u>						
Population ³	86	100.00%	523	100.00%	907.7500	100.00%
Sample Size ⁴	22	25.58%	186	35.56%	108.0704	11.91%
Net Audit Adjustments ⁵	-	-	(65)	(34.95%)	(28.5646)	-
<u>4. Exceptional - ESE Support Levels 4 and 5</u>						
Population ³	80	100.00%	923	100.00%	1,086.1900	100.00%
Sample Size ⁴	28	35.00%	546	59.15%	439.7291	40.48%
Net Audit Adjustments ⁵	-	-	(124)	(22.71%)	(62.3985)	-
<u>5. Career Education 9-12 On-the-Job Training (OJT)</u>						
Population ³	16	100.00%	596	100.00%	250.5500	100.00%
Sample Size ⁴	8	50.00%	142	23.83%	44.9751	17.95%
Net Audit Adjustments ⁵	-	-	(121)	(85.21%)	(26.5445)	-
<u>6. Career Education 9-12 (Excluding OJT)</u>						
Population ³	16	100.00%	0	0.00%	1,678.1400	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	0.0000	2.33%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	(0.0000)	-
<u>All Programs</u>						
Population ³	109	100.00%	31,673	100.00%	74,040.6900	100.00%
Sample Size ⁴	28	25.69%	1,916	6.05%	1,482.1017	2.00%
Net Audit Adjustments ⁵	-	-	(390)	(20.35%)	(9.4584)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Brevard 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	109	100.00%	952	100.00%	-
Sample Size ⁴	28	25.69%	313	32.88%	-
Net Audit Adjustments ⁵	-	-	(43)	(13.74%)	-
Basic	-	-	-	-	34.3380
ESOL	-	-	-	-	(11.0467)
Basic with ESE Services	-	-	-	-	(15.7924)
ESE Support Levels 4 and 5	-	-	-	-	<u>(7.7315)</u>
					<u>(.2326)</u>
<u>District-Wide and Non-Sample Students</u>					
Net Audit Adjustments ⁵			<u>District-Wide</u>	<u>Non-Sample</u>	
Basic	-	-	2.8847	3.5930	6.4777
ESOL	-	-	(3.2932)	.0000	(3.2932)
Basic with ESE Services	-	-	(40.4185)	1.9056	(38.5129)
ESE Support Levels 4 and 5	-	-	(.7884)	.0554	(.7330)
Career Education 9-12	-	-	<u>.0000</u>	<u>.3008</u>	<u>.3008</u>
			<u>(41.6154)</u>	<u>5.8548</u>	<u>(35.7606)</u>
Net Audit Adjustments					<u>(45.4516)</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

Brevard 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	19.2776	1.018	19.6246
102 Basic 4-8	29.0903	1.000	29.0903
103 Basic 9-12	53.7471	1.113	59.8205
111 Grades K-3 with ESE Services	(28.7535)	1.018	(29.2711)
112 Grades 4-8 with ESE Services	18.6842	1.000	18.6842
113 Grades 9-12 with ESE Services	2.4139	1.113	2.6867
130 ESOL	(42.9045)	1.318	(56.5481)
254 ESE Support Level 4	(44.1377)	3.818	(168.5177)
255 ESE Support Level 5	(26.6253)	5.190	(138.1853)
300 Career Education 9-12	(26.2437)	1.193	(31.3087)
Total	(45.4516)		(293.9246)

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

Brevard 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>#0091</u>	
101 Basic K-3	(.1083)	.....	.4497	.3414
102 Basic 4-8	.8374	.....	.2499	1.0873
103 Basic 9-12	2.1556	1.1063	.....	3.2619
111 Grades K-3 with ESE Services	(40.4185)	.....	4.5000	(35.9185)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	2.0201	.....	2.0201
130 ESOL	(3.2932)	.....	(.7497)	(4.0429)
254 ESE Support Level 4	.....	(2.5000)	(3.9633)	(6.4633)
255 ESE Support Level 5	(.7884)	.0150	(.0367)	(.8101)
300 Career Education 9-12	.....	<u>(1.6984)</u>	.....	<u>(1.6984)</u>
Total	<u>(41.6154)</u>	<u>(1.0570)</u>	<u>.4499</u>	<u>(42.2225)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard 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>#0151</u>	<u>#0161</u>	<u>#0302</u>	<u>#1011</u>	
101	.3414	.4584	.....	.....	.....	.7998
102	1.0873	(1.1502)	.....	1.6268	.....	1.5639
103	3.2619	.....	2.9525	5.2904	10.9219	22.4267
111	(35.9185)	1.5000	1.0000	.....	.....	(33.4185)
112	.0000	.5000	.....	1.5000	.....	2.0000
113	2.0201	.....	1.6913	.7350	.6282	5.0746
130	(4.0429)	.6918	(.3084)	(3.6268)	(.1487)	(7.4350)
254	(6.4633)	(2.0000)	(1.5000)	(1.0450)	(3.8200)	(14.8283)
255	(.8101)	.....	(2.3200)	(2.1650)	(1.0870)	(6.3821)
300	<u>(1.6984)</u>	<u>.....</u>	<u>(2.6763)</u>	<u>(4.4750)</u>	<u>(8.0508)</u>	<u>(16.9005)</u>
Total	<u>(42.2225)</u>	<u>.0000</u>	<u>(1.1609)</u>	<u>(2.1596)</u>	<u>(1.5564)</u>	<u>(47.0994)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard 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>#1025</u>	<u>#1028</u>	<u>#1029</u>	<u>#1032</u>	
101	.7998	.....	.....	.5000	.....	1.2998
102	1.5639	.9321	.....	.....	5.9083	8.4043
103	22.4267	2.9205	.3332	.....	.9900	26.6704
111	(33.4185)	.....	.....	.....	.....	(33.4185)
112	2.0000	.8794	.5000	.....	.....	3.3794
113	5.0746	.8152	.5000	.....	.....	6.3898
130	(7.4350)	.....	.....	.....	.....	(7.4350)
254	(14.8283)	(.4945)	(1.3332)	(2.0200)	(6.3983)	(25.0743)
255	(6.3821)	.....	.....	.6400	(.5000)	(6.2421)
300	<u>(16.9005)</u>	<u>.2867</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(16.6138)</u>
Total	<u>(47.0994)</u>	<u>5.3394</u>	<u>.0000</u>	<u>(.8800)</u>	<u>.0000</u>	<u>(42.6400)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard 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>#1051</u>	<u>#1101</u>	<u>#1121</u>	<u>#1151</u>	
101	1.2998	8.8862	.....	.....	1.6766	11.8626
102	8.4043	2.7666	3.5750	.....	2.7332	17.4791
103	26.6704	.....	.....	15.8472	.....	42.5176
111	(33.4185)	1.4700	.....	.....	1.4400	(30.5085)
112	3.3794	.....	6.5800	.....	.....	9.9594
113	6.3898	.....	.....	(4.3599)	.....	2.0299
130	(7.4350)	(11.6528)	(.5750)	(1.9440)	(3.9498)	(25.5566)
254	(25.0743)	(2.0000)	(7.5800)	(3.0000)	(1.3800)	(39.0343)
255	(6.2421)	.5300	(2.0800)	(1.8800)	(1.0000)	(10.6721)
300	<u>(16.6138)</u>	.....	.....	<u>(5.1263)</u>	.....	<u>(21.7401)</u>
Total	<u>(42.6400)</u>	<u>.0000</u>	<u>(.0800)</u>	<u>(.4630)</u>	<u>(.4800)</u>	<u>(43.6630)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard 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>#2011</u>	<u>#2021</u>	<u>#2041</u>	<u>#2071</u>	
101	11.8626	.....	.....	2.9251	.....	14.7877
102	17.4791	.....	.....	.....	1.4640	18.9431
103	42.5176	5.5494	3.6983	.....	.....	51.7653
111	(30.5085)	.....	.....	.0100	.....	(30.4985)
112	9.9594	.....	.....	.....	2.0784	12.0378
113	2.0299	.3874	(.6383)	.....	.....	1.7790
130	(25.5566)	(2.8510)	(1.5737)	(2.9251)	(.9640)	(33.8704)
254	(39.0343)	(.5000)	.0000	(1.0000)	(.5784)	(41.1127)
255	(10.6721)	(.1200)	(.4017)	1.0000	(2.2615)	(12.4553)
300	<u>(21.7401)</u>	<u>(2.3938)</u>	<u>(2.0262)</u>	.....	.....	<u>(26.1601)</u>
Total	<u>(43.6630)</u>	<u>.0720</u>	<u>(.9416)</u>	<u>.0100</u>	<u>(.2615)</u>	<u>(44.7841)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard 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>#2081</u>	<u>#2151</u>	<u>#2211</u>	<u>#3011</u>	
101	14.7877	.....	.5000	.....	.....	15.2877
102	18.9431	2.5000	.4801	.....	.....	21.9232
103	51.7653	.....	.....	.2063	1.7755	53.7471
111	(30.4985)	(.2900)	(.3050)	.....	.....	(31.0935)
112	12.0378	.5000	.....	.....	.....	12.5378
113	1.7790	.....	.....	(.5000)	1.1349	2.4139
130	(33.8704)	(2.5000)	(.4801)	.....	(1.6506)	(38.5011)
254	(41.1127)	(.0250)	.....	.....	3.0000	(38.1377)
255	(12.4553)	(.5000)	.....	.....	(4.1600)	(17.1153)
300	<u>(26.1601)</u>	.....	.....	<u>(.0836)</u>	.....	<u>(26.2437)</u>
Total	<u>(44.7841)</u>	<u>(.3150)</u>	<u>.1950</u>	<u>(.3773)</u>	<u>.0998</u>	<u>(45.1816)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard 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>#3021</u>	<u>#4121</u>	<u>#6141</u>	<u>#6512</u>	
101	15.2877	.....	.6468	1.4431	.....	17.3776
102	21.9232	1.7374	.....	.9565	.....	24.6171
103	53.7471	.....	.....	.....	.....	53.7471
111	(31.0935)	.....	2.2400	2.0000	.....	(26.8535)
112	12.5378	5.6196	.....	1.0000	3.5000	22.6574
113	2.4139	.....	.....	.....	.....	2.4139
130	(38.5011)	(.8570)	(.6468)	(2.3996)	.....	(42.4045)
254	(38.1377)	(1.5000)	(2.0000)	1.0000	(3.5000)	(44.1377)
255	(17.1153)	(5.0000)	(.5100)	(4.0000)	.....	(26.6253)
300	<u>(26.2437)</u>	.....	.....	.....	.....	<u>(26.2437)</u>
Total	<u>(45.1816)</u>	<u>.0000</u>	<u>(.2700)</u>	<u>.0000</u>	<u>.0000</u>	<u>(45.4516)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Brevard 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>Brought Forward</u>	<u>Audit Adjustments¹</u>	
		<u>#6515</u>	<u>Total</u>
101 Basic K-3	17.3776	1.9000	19.2776
102 Basic 4-8	24.6171	4.4732	29.0903
103 Basic 9-12	53.7471	.....	53.7471
111 Grades K-3 with ESE Services	(26.8535)	(1.9000)	(28.7535)
112 Grades 4-8 with ESE Services	22.6574	(3.9732)	18.6842
113 Grades 9-12 with ESE Services	2.4139	.....	2.4139
130 ESOL	(42.4045)	(.5000)	(42.9045)
254 ESE Support Level 4	(44.1377)	.....	(44.1377)
255 ESE Support Level 5	(26.6253)	.....	(26.6253)
300 Career Education 9-12	<u>(26.2437)</u>	<u>.....</u>	<u>(26.2437)</u>
Total	<u>(45.4516)</u>	<u>.0000</u>	<u>(45.4516)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Brevard 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 teachers, the reporting of ineligible PK students, 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 Brevard 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 61.

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.

District-Wide

PK Students in Title I Reported Incorrectly for FEFP Funding

1. [Ref. 147/148] Our audit procedures disclosed that 67 PK students were reported incorrectly for funding. The FTE General Instructions specify that only PK students who are the children of students in a Teenage Parent program or have certain specified exceptionalities may be reported. We made the following audit adjustments:

<u>Ref. 147</u>		
101 Basic K-3	(.3417)	
111 Grades K-3 with ESE Services	(14.0284)	
255 ESE Support Level 5	(.1916)	(14.5617)
<u>Ref. 148</u>		
101 Basic K-3	(.0668)	
111 Grades K-3 with ESE Services	(26.3901)	
255 ESE Support Level 5	(.5968)	(27.0537)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

District-Wide (Continued)

2. [Ref. 149] Our examination procedures include 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 14 courses were reported incorrectly in ESOL. The courses had a combined enrollment of 39 students. We made the following audit adjustments:

101 Basic K-3	.3002	
102 Basic 4-8	.8374	
103 Basic 9-12	2.1556	
130 ESOL	<u>(3.2932)</u>	.0000
		<u>(41.6154)</u>

Titusville High School (#0011)

3. [Ref. 1102] Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	<u>(2.5000)</u>	.0000

4. [Ref. 1103] We noted exceptions involving one student in the October and February surveys. The student was absent the entire October survey period and should not have been reported with that survey's results. In the February survey, the student was in the Hospital and Homebound program and was authorized to receive 7.5 hours of instruction for the five reported classes; however, he was reported for only 6.75 hours. We made the following audit adjustments:

103 Basic 9-12	(.3583)	
255 ESE Support Level 5	.0150	
300 Career Education 9-12	<u>(.1417)</u>	(.4850)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Titusville High School (#0011) (Continued)

5. [Ref. 1104] The FTE for the dual-enrolled courses taken by six students was incorrectly computed based on class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses “shall be reported by school districts as 75 membership hours for purposes of FTE calculation.” We made the following audit adjustments:

103 Basic 9-12	.1954	
113 Grades 9-12 with ESE Services	<u>(.2175)</u>	(.0221)

6. [Ref. 1105] The reported FTE for 11 students was overstated in program No. 300 (Career Education 9-12) because several 9-week courses were reported incorrectly as 18-week courses. We made the following audit adjustments:

103 Basic 9-12	.0630	
300 Career Education 9-12	<u>(.0630)</u>	.0000

7. [Ref. 1106] The course schedules for 17 Career Education students were reported using an incorrect priority that funded the students’ off-campus OJT courses prior to their on-campus instruction. We also noted that the timecard for one of the students was missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	1.4438	
300 Career Education 9-12	<u>(1.4937)</u>	(.0499)

8. [Ref. 1107] One student in the February survey had withdrawn from school before survey week and should not have been reported with that survey's results. We made the following audit adjustment:

103 Basic 9-12	<u>(.5000)</u>	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Titusville High School (#0011) (Continued)

9. [Ref. 1171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a District-issued teaching certificate in Drafting, but taught courses that required certification in English, Math, and Social Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.2624	
113 Grades 9-12 with ESE Services	(.2624)	.0000
		<u>(1.0570)</u>

Coquina Elementary School (#0091)

10. [Ref. 9101] One full-time, ESE student was reported incorrectly as a part-time student in Basic K-3. We made the following audit adjustments:

101 Basic K-3	(.0501)	
111 Grades K-3 with ESE Services	.5000	.4499

11. [Ref. 9102] Two ESE students were reported incorrectly in program No. 254 (ESE Support Level 4) because their Matrix of Services forms were incorrectly scored. The students should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

12. [Ref. 9103] The Matrix of Services forms for two ESE students were not reviewed when the students' new IEPs were developed. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Coquina Elementary School (#0091) (Continued)	
111 Grades K-3 with ESE Services	2.0000
254 ESE Support Level 4	<u>(2.0000)</u>
	.0000
13. [Ref. 9104] <u>A portion of one ESE student's schedule 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	.0367
255 ESE Support Level 5	<u>(.0367)</u>
	.0000
14. [Ref. 9171] <u>One teacher taught Primary Language Arts classes 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 LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
101 Basic K-3	.4998
130 ESOL	<u>(.4998)</u>
	.0000
15. [Ref. 9172] <u>The parents of one LEP student taught Primary Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
102 Basic 4-8	.2499
130 ESOL	<u>(.2499)</u>
	.0000
	<u>.4499</u>

Imperial Estates Elementary School (#0151)

16. [Ref. 15101] The parents of one LEP student were not notified of the student's placement in ESOL. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Imperial Estates Elementary School (#0151) (Continued)	
101 Basic K-3	.4584
130 ESOL	(.4584)
	.0000
<p>17. [Ref. 15102] <u>The course schedules for two LEP students were reported incorrectly. The students' Language Arts, Math, Science, and Social Studies courses, which employed ESOL-strategies, were reported in Basic education instead of ESOL. We made the following audit adjustments:</u></p>	
102 Basic 4-8	(1.1502)
130 ESOL	<u>1.1502</u>
	.0000
<p>18. [Ref. 15103] <u>The <i>Matrix of Services</i> forms for two ESE students were not reviewed when the students' new IEPs were developed. We made the following audit adjustments:</u></p>	
111 Grades K-3 with ESE Services	1.0000
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	<u>(1.5000)</u>
	.0000
<p>19. [Ref. 15104] <u>The file for one ESE student did not contain a valid <i>Matrix of Services</i> form. We made the following audit adjustments:</u></p>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	<u>.0000</u>

Astronaut High School (#0161)

20. [Ref. 16101] The course schedules for 25 students were reported incorrectly due to one or more of the following circumstances:

- a. The reported number of instructional minutes in third period was overstated. The period had 450 weekly minutes, but the students were reported for 465 to 575 minutes.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Astronaut High School (#0161) (Continued)

- b. The 100 instructional minutes attributable to homeroom were also reported as part of periods one and two.
- c. One or more 9-week courses were reported as if they were 18-week courses.
- d. The FTE for the dual-enrolled courses was computed based on class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses “shall be reported by school districts as 75 membership hours for purposes of FTE calculation.”
- e. Off-campus OJT courses were reported with a higher funding priority than on-campus courses.
- f. The reported number of minutes for fourth period was understated by five minutes.

We made the following audit adjustments:

103 Basic 9-12	2.4602	
113 Grades 9-12 with ESE Services	(.1248)	
300 Career Education 9-12	<u>(2.5263)</u>	(.1909)

21. [Ref. 16102] The file for one LEP student did not contain documentation justifying the student's continued placement in ESOL for a fifth year. We made the following audit adjustments:

103 Basic 9-12	.3084	
130 ESOL	<u>(.3084)</u>	.0000

22. [Ref. 16104] The Matrix of Services form for one PK student was incorrectly scored. The form included 13 Special Consideration points for disabled, PK children served in the home or hospital on a one-to-one basis; however, the student was served only on-campus. We made the following audit adjustments:

111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Astronaut High School (#0161)</u> (Continued)	
23. [Ref. 16105] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000
24. [Ref. 16106] <u>The Matrix of Services form for one ESE student was not reviewed when the student's new IEP was developed. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
25. [Ref. 16107] <u>One part-time, ESE student in the Hospital and Homebound program was reported incorrectly as a full-time, Basic education student in the October survey and as a full-time ESE student in the February survey. During both surveys, the student was provided only 4.5 hours of homebound instruction, pursuant to the student's IEP and Matrix of Services form. We made the following audit adjustments:</u>	
103 Basic 9-12	(.5000)
255 ESE Support Level 5	<u>(.3200)</u>
	(.8200)
26. [Ref. 16108] <u>We noted exceptions involving three students who were reported for OJT courses. The timecard for one student indicated that no hours were worked during survey, and the timecards for the other students were missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	<u>(.1500)</u>
	(.1500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Astronaut High School (#0161) (Continued)

27. [Ref. 16171] 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 a course that required certification in English. 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:

103 Basic 9-12	.6839	
113 Grades 9-12 with ESE Services	(.6839)	.0000
		<u>(1.1609)</u>

Space Coast Junior/Senior High School (#0302)

28. [Ref. 30271] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology, but taught a course that required certification in ESE. We also noted the parents of the ESE student taught by this teacher were not notified of the teacher's out-of-field status. Since the student is adjusted in finding No. 37 (ref. 30208), no adjustments were made here.

.0000

29. [Ref. 30273] One teacher taught Primary Language Arts classes 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 LEP student taught by this teacher were not notified of the teacher's out-of-field status. Since the student is adjusted in finding No. 33 (ref. 30204), no adjustments were made here.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Space Coast Junior/Senior High School (#0302) (Continued)	
30. [Ref. 30201] <u>The reported FTE for six students was overstated in program No. 300 (Career Education 9-12) because several 9-week courses were reported incorrectly as 18-week courses. We made the following audit adjustments:</u>	
103 Basic 9-12	.5068
300 Career Education 9-12	(.5250)
	(.0182)
31. [Ref. 30202] <u>The course schedules for 16 Career Education students were reported using an incorrect priority that funded the students' off-campus OJT courses prior to their on-campus instruction. We also noted that the timecards for the students were missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	2.5168
113 Grades 9-12 with ESE Services	(.0500)
300 Career Education 9-12	(3.9000)
	(1.4332)
32. [Ref. 30203] <u>The FTE for the dual-enrolled courses taken by two students was incorrectly computed based on class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses "shall be reported by school districts as 75 membership hours for purposes of FTE calculation." We made the following audit adjustment:</u>	
103 Basic 9-12	.0418
	.0418
33. [Ref. 30204] <u>The LEP Student Plans for three students in the ESOL program were not reviewed and updated for the 2005-06 school year. We also noted that one of the students was ineligible for ESOL-placement because he was both FES and a competent English reader and writer. We made the following audit adjustments:</u>	
102 Basic 4-8	1.4434
103 Basic 9-12	.7500
130 ESOL	(2.1934)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>	
Space Coast Junior/Senior High School (#0302) (Continued)		
34. [Ref. 30205] <u>One student in the February survey withdrew from school prior to survey week and should not have been reported with the survey's results. We made the following audit adjustments:</u>		
130 ESOL	(.4500)	
300 Career Education 9-12	(.0500)	(.5000)
35. [Ref. 30206] <u>The LEP Student Plan for one student in ESOL did not include identification of the student's instructional programs and course schedule, pursuant to State Board of Education Administrative Rule 6A-6.0901(6), Florida Administrative Code. We made the following audit adjustments:</u>		
103 Basic 9-12	.8000	
130 ESOL	(.8000)	.0000
36. [Ref. 30207] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000
37. [Ref. 30208] <u>The Matrix of Services forms for three ESE students were not reviewed when the students' new IEPs were developed. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	1.5000	
113 Grades 9-12 with ESE Services	.1800	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(.1800)	.0000
38. [Ref. 30209] <u>One student in the Hospital and Homebound program was reported for more time than authorized by his IEP. The IEP authorized 180 minutes of weekly instruction. The student was reported for 315 minutes. We also noted that the student's Matrix of Services form was missing. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Space Coast Junior/Senior High School (#0302) (Continued)	
113 Grades 9-12 with ESE Services	.0600
255 ESE Support Level 5	(.1050)
	(.0450)
<p>39. [Ref. 30210] <u>The reported course schedules for three ESE students incorrectly listed some courses in program No. 254 (ESE Support Level 4). The students' entire schedules should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:</u></p>	
113 Grades 9-12 with ESE Services	.0450
254 ESE Support Level 4	(.0450)
	.0000
<p>40. [Ref. 30211] <u>The on-campus courses taken by one student, who was served in the Hospital and Homebound program on an intermittent basis, were reported incorrectly in program No. 255 (ESE Support Level 5). These on-campus courses should have been reported in Basic 9-12. We also noted that: (a) two of the reported on-campus courses, an art class in the October survey and a Physical Education course in the February survey, were not listed on the supporting records; (b) time for homeroom was over-reported; and (c) one 9-week course was reported as if it were an 18-week course. We made the following audit adjustments:</u></p>	
103 Basic 9-12	.6750
255 ESE Support Level 5	(.8800)
	(.2050)
<p>41. [Ref. 30272] <u>The parents of two LEP students taught Primary Language Arts by an out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until November. Consequently, the notification was not effective for that survey. We also noted that the teacher had earned only 60 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u></p>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>	
Space Coast Junior/Senior High School (#0302) (Continued)		
102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000
		<u>(2.1596)</u>

Rockledge Senior High School (#1011)

42. [Ref. 101101] The course schedules for 23 students were reported incorrectly, as follows:

- a. The FTE for dual-enrolled courses taken by 7 students was incorrectly computed based on class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses “shall be reported by school districts as 75 membership hours for purposes of FTE calculation.”
- b. The course schedules for 16 students were reported using an incorrect priority. The students’ off-campus OJT time was funded prior to the students’ on-campus instruction. We also noted that the Basic education courses taken by one of the students were incorrectly funded prior to the student’s ESOL courses.

We made the following audit adjustments:

103 Basic 9-12	4.6548	
130 ESOL	.1278	
300 Career Education 9-12	(4.5612)	.2214

43. [Ref. 101102] The LEP Student Plan for one student in ESOL did not include identification of the student’s instructional programs and course schedule, pursuant to State Board of Education Administrative Rule 6A-6.0901(6), Florida Administrative Code. We made the following audit adjustments:

103 Basic 9-12	.2765	
130 ESOL	(.2765)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Rockledge Senior High School (#1011) (Continued)

44. [Ref. 101103] There was no evidence that the parents of four ESE students had been advised of, and invited to, the students' IEP-development meeting. We also noted the files for three of these ESE students did not contain an IEP covering the February survey. We made the following audit adjustments:

103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	<u>(3.0000)</u>	.0000

45. [Ref. 101104] The EP committee for one ESE student was composed of only one of the two required professionals. We made the following audit adjustments:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

46. [Ref. 101105] The files for seven ESE students did not contain a Matrix of Services form covering the reporting surveys. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	4.5294	
254 ESE Support Level 4	(4.0000)	
255 ESE Support Level 5	<u>(.5294)</u>	.0000

Management's Response – See page 64. Management provided us with a copy of the Matrix form for one of the seven cited students.

Auditor's Resolution – See page 64. We have resolved our finding in the favor of the District with regard to the one student concerned:

113 Grades 9-12 with ESE Services	(.0800)	
254 ESE Support Level 4	<u>.0800</u>	.0000

47. [Ref. 101106] The Matrix of Services forms for two ESE students, who were provided only on-campus instruction, incorrectly included 13 Special Consideration points designated for students provided instruction in a hospital or homebound setting. Both students were reported in program No. 255 (ESE Support Level 5). (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Rockledge Senior High School (#1011) (Continued)

We recalculated their Matrix scores and determined that they were eligible only for program No. 113 (Grades 9-12 with ESE services). We made the following audit adjustments:

103 Basic 9-12	.2788	
113 Grades 9-12 with ESE Services	.2788	
255 ESE Support Level 5	(.5576)	.0000

48. [Ref. 101107] The source attendance records necessary to support the attendance of one part-time student in the October survey were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	(.1205)	(.1205)
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49. [Ref. 101108] The timecards for 17 students in OJT were missing and could not be located. We also noted the following additional exceptions involving these students: the reported course schedules for 12 of the students were funded using an incorrect priority that funded the students' off-campus OJT courses prior to their on-campus instruction; and the dual-enrolled courses taken by 7 of the students were not reported for 75 membership hours, as required by Section 1011.62(1)(i), Florida Statutes. We made the following audit adjustments:

103 Basic 9-12	1.8323	
300 Career Education 9-12	(3.4896)	(1.6573)
		(1.5564)

Brevard County Juvenile Detention Center (#1025)

50. [Ref. 102501] Ten students were not enrolled in the Center during the reporting survey and should not have been reported. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Brevard County Juvenile Detention Center (#1025)</u> (Continued)	
102 Basic 4-8	(.1384)
103 Basic 9-12	(.2099)
112 Grades 4-8 with ESE Services	(.6976)
113 Grades 9-12 with ESE Services	(.2584)
300 Career Education 9-12	(.0141)
	(1.3184)
51. [Ref. 102503] <u>Matrix of Services forms for four ESE students (two of whom were in our sample) were not prepared by the Center and, therefore, did not reflect the services offered by that facility. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	.6161
254 ESE Support Level 4	(.6161)
	.0000
52. [Ref. 102571] <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 Specific Learning Disabilities, but taught courses that required certification in Math. 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>	
102 Basic 4-8	3.4854
103 Basic 9-12	2.2476
112 Grades 4-8 with ESE Services	(3.3610)
113 Grades 9-12 with ESE Services	(2.1154)
	.2566
<u>Management's Response</u> – See page 64. Management provided documentation that the teacher had satisfied in-field requirements for Math.	
<u>Auditor's Resolution</u> – See page 64. We have resolved our finding in the favor of the District with regard to the one teacher concerned:	
102 Basic 4-8	(3.4854)
103 Basic 9-12	(2.2476)
112 Grades 4-8 with ESE Services	3.3610
113 Grades 9-12 with ESE Services	2.1154
	(.2566)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Brevard County Juvenile Detention Center (#1025) (Continued)

53. [Ref. 102597] The reported FTE for the July 2005 survey (72 students) and the June 2006 survey (98 students) were based on an incorrect number of days-in-term. Students in the July 2005 survey were reported for a 20-day term and students in the June 2006 survey were reported for a 27-day term. They should have been reported for a 25-day and 35-day term, respectively. We made the following audit adjustments:

102 Basic 4-8	1.0705	
103 Basic 9-12	3.1304	
112 Grades 4-8 with ESE Services	.9609	
113 Grades 9-12 with ESE Services	1.0736	
254 ESE Support Level 4	.1216	
300 Career Education 9-12	<u>.3008</u>	<u>6.6578</u>
		<u>5.3394</u>

Devereux Hospital (#1028)

54. [Ref. 102801] The files for two ESE students did not contain a *Matrix of Services* form covering the reporting survey. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

55. [Ref. 102871] 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 English, Math, Science, and Social Studies. 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:

103 Basic 9-12	.3332	
254 ESE Support Level 4	<u>(.3332)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Riverdale Country Day School (#1029)</u>	
56. [Ref. 102901] <u>One ESE student in the October survey had withdrawn from school prior to survey week and should not have been included with the survey's results. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.5000) (.5000)
57. [Ref. 102902] <u>The course schedule for one ESE student in the October and February surveys was incorrectly reported. In the October survey, the student was served in the Hospital and Homebound program on an intermittent basis and received both on-campus instruction and homebound instruction. However, the student was reported only for on-campus instruction. In the February survey, the student was reported as a full-time student, but was provided only six hours of homebound instruction. We made the following audit adjustments:</u>	
254 ESE Support Level 4	(.0200)
255 ESE Support Level 5	(.3600) (.3800)
58. [Ref. 102903] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	<u>1.0000</u> .0000
59. [Ref. 102971] <u>One teacher, who taught ESE students during the school term covered by the February survey, did not hold a Florida teaching certificate. We noted that the teacher applied for a temporary certificate for ESE on April 27, 2005, but had not been granted certification at the time of our examination. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
254 ESE Support Level 4	(.5000) .0000
	<u>(.8800)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Horace Mann Academy (#1032)

60. [Ref. 103271] One out-of-field teacher, who taught during the school term covered by the February survey, was not approved by the School Board to teach out-of-field until February 14, 2006, after that survey. The teacher held certification in Elementary Education, but taught courses that required certification in ESE. We noted that ESE was added to the teacher's certificate on August 22, 2006. We made the following audit adjustments:

102 Basic 4-8	5.9083	
103 Basic 9-12	.9900	
254 ESE Support Level 4	(6.3983)	
255 ESE Support Level 5	(.5000)	<u>.0000</u>
		<u>.0000</u>

Endeavour Elementary Magnet (#1051)

61. [Ref. 105101] Two students were reported incorrectly in ESOL. The students' test results indicated that the students were FES and ineligible for ESOL-placement. We also noted that the students' parents were not notified of the students' ESOL-placement. We made the following audit adjustments:

102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000

62. [Ref. 105102] The parents of seven LEP students were not notified of the students' ESOL-placement. We made the following audit adjustments:

101 Basic K-3	5.0000	
102 Basic 4-8	1.0000	
130 ESOL	(6.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Endeavour Elementary Magnet (#1051) (Continued)

63. [Ref. 105103] The files for two LEP students in ESOL did not contain evidence that the students' ESOL-placement was re-evaluated after the initial three-year base period. We also noted that the parents of one of the students were not notified of the student's ESOL-placement. We made the following audit adjustments:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

64. [Ref. 105104] The file for one ESE student did not contain a valid *Matrix of Services* form. We made the following audit adjustments:

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

65. [Ref. 105105] The course schedule for one student in an intermittent Hospital and Homebound program was reported incorrectly in program No. 254 (ESE Support Level 4). The student's file contained only a *Matrix of Services* form authorizing homebound instruction under program No. 255 (ESE Support Level 5). There was no *Matrix* form authorizing on-campus instruction under program No. 254. Consequently, the student's homebound instruction should have been reported in program No. 255 and his on-campus instruction in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

111 Grades K-3 with ESE Services	.4700	
254 ESE Support Level 4	<u>(.5000)</u>	
255 ESE Support Level 5	<u>.0300</u>	.0000

66. [Ref. 105106] One ESE student was reported incorrectly in program No. 254 (ESE Support Level 4). The student should have been reported in program No. 255 (ESE Support Level 5). (We noted that the student's *Matrix of Services* form was scored incorrectly to a total of 24 points; however, the correct score of 22 points is sufficient to authorize reporting in program No. 255.) We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Endeavour Elementary Magnet (#1051)</u> (Continued)	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	.0000
<p>67. [Ref. 105171/72/73/74] <u>Four teachers taught Primary Language Arts classes that included LEP students during the school term covered by the October survey, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until after that survey (i.e., on November 22, 2005). We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status until October 19, 2005, also after the October survey. Additionally, two of the four teachers (ref. 105172 and 105174) did not earn the required number of in-service training points in ESOL strategies, pursuant to their in-service timelines. We made the following audit adjustments:</u></p>	
<u>Ref. 105171</u>	
101 Basic K-3	.4698
130 ESOL	<u>(.4698)</u>
	.0000
<u>Ref. 105172</u>	
101 Basic K-3	.4164
130 ESOL	<u>(.4164)</u>
	.0000
<u>Ref. 105173</u>	
102 Basic 4-8	.2666
130 ESOL	<u>(.2666)</u>
	.0000
<u>Ref. 105174</u>	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u>
	<u>.0000</u>

John F. Kennedy Middle School (#1101)

68. [Ref. 110101] One student was reported incorrectly in ESOL in the February survey. The student was dismissed from ESOL prior to that survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
John F. Kennedy Middle School (#1101) (Continued)		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
69. [Ref. 110102] <u>There was no evidence that the parents of three ESE students had been advised of, and invited to, the student's IEP/EP-development meeting. We made the following audit adjustments:</u>		
102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	(2.0000)	.0000
70. [Ref. 110103] <u>The file for one ESE student did not contain an IEP covering the October and February surveys. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
71. [Ref. 110104] <u>The files for 13 ESE students did not contain a <i>Matrix of Services</i> form covering the reporting surveys. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	9.5000	
254 ESE Support Level 4	(8.0000)	
255 ESE Support Level 5	(1.5000)	.0000
72. [Ref. 110105] <u>The file for one ESE student did not contain a <i>Matrix of Services</i> form covering the October survey, and the <i>Matrix of Services</i> form covering the February survey incorrectly included 13 Special Considerations points for which the student was not eligible. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.0800	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5800)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

John F. Kennedy Middle School (#1101) (Continued)

73. [Ref. 110106] The file for one ESE student in the Hospital and Homebound program did not contain documentation that the reported homebound instruction was provided during the October survey. We made the following audit adjustment:

254 ESE Support Level 4	(.0800)	(.0800)
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74. [Ref. 110171] One teacher taught Primary Language Arts classes that included one LEP student during the school term covered by the October survey, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until October 25, 2005, after the October survey. We made the following audit adjustments:

102 Basic 4-8	.0750	
130 ESOL	(.0750)	.0000
		(.0800)

Cocoa High School (#1121)

75. [Ref. 112101] The file for one LEP student in ESOL did not contain an LEP Student Plan that covered the October survey. We made the following audit adjustments:

103 Basic 9-12	.1851	
130 ESOL	(.1851)	.0000

76. [Ref. 112102] The file for one LEP student did not contain documentation to support the student's ESOL-placement. We made the following audit adjustments:

103 Basic 9-12	.2751	
130 ESOL	(.2751)	.0000

77. [Ref. 112103] The files for two LEP students did not contain documentation to support their continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Cocoa High School (#1121) (Continued)		
103 Basic 9-12	.5717	
130 ESOL	(.5717)	.0000
78. [Ref. 112104] <u>The parents of one LEP student were not notified of the student's ESOL-placement. We made the following audit adjustments:</u>		
103 Basic 9-12	.3269	
130 ESOL	(.3269)	.0000
79. [Ref. 112105] <u>There was no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We made the following audit adjustments:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
80. [Ref. 112106] <u>The files for five ESE students did not contain a <i>Matrix of Services</i> form covering the reporting surveys. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	3.0000	
254 ESE Support Level 4	(2.5000)	
255 ESE Support Level 5	(.5000)	.0000
81. [Ref. 112107] <u>One ESE student in the Hospital and Homebound program was incorrectly reported. The student was provided six hours of homebound instruction during survey week, but was reported as a full-time student. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.3800)	(.3800)
82. [Ref. 112108] <u>Three ESE students were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Cocoa High School (#1121) (Continued)	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000
83. [Ref. 112109] <u>The reported course schedules for 14 Career Education OJT students were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the students' on-campus instruction. We made the following audit adjustments:</u>	
103 Basic 9-12	3.9431
300 Career Education 9-12	<u>(3.9431)</u>
	.0000
84. [Ref. 112110] <u>The timecards for four students in OJT were missing and could not be located. We also noted their off-campus, OJT courses were incorrectly funded prior to the students' on-campus instruction. We made the following audit adjustments:</u>	
103 Basic 9-12	1.1002
300 Career Education 9-12	<u>(1.1832)</u>
	(.0830)
85. [Ref. 112111] <u>The reported course schedules for three LEP students were funding using an incorrect priority. Courses in program No. 103 (Basic 9-12) were funded prior to courses in program No. 130 (ESOL). We made the following audit adjustments:</u>	
103 Basic 9-12	(.0917)
130 ESOL	<u>.0917</u>
	.0000
86. [Ref. 112171/72] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (ref. 112171) held certification in ESE, but taught courses that required certification in English and Math. The other teacher (ref. 112172) held certification in Business Education and Marketing, but taught courses that required certification in ESE. 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:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Cocoa High School (#1121)</u> (Continued)		
<u>Ref. 112171</u>		
103 Basic 9-12	5.5674	
113 Grades 9-12 with ESE Services	<u>(5.5674)</u>	.0000
<u>Ref. 112172</u>		
103 Basic 9-12	2.2925	
113 Grades 9-12 with ESE Services	<u>(2.2925)</u>	.0000
87. [Ref. 112173/74/75] <u>Three teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that one of the teachers (ref. 112173) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Additionally, the parents of the students taught by one of the teachers (ref. 112175) were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 112173</u>		
103 Basic 9-12	.2600	
130 ESOL	<u>(.2600)</u>	.0000
<u>Ref. 112174</u>		
103 Basic 9-12	.2935	
130 ESOL	<u>(.2935)</u>	.0000
<u>Ref. 112175</u>		
103 Basic 9-12	.1234	
130 ESOL	<u>(.1234)</u>	<u>.0000</u> <u>(.4630)</u>

Ralph M. Williams Junior Elementary (#1151)

88. [Ref. 115101] The LEP Student Plans for three students in ESOL did not include identification of the students' instructional programs and course schedules, pursuant to State Board of Education Administrative Rule 6A-6.0901(6), Florida Administrative Code. (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Ralph M. Williams Junior Elementary (#1151) (Continued)	
<u>We also noted that the Plans listed a review date for the 2005-06 school year that was the same as the review date listed for the 2004-05 school year. Additionally, one student's file did not contain evidence that the student was re-evaluated prior to being extended for a fourth year in ESOL. We made the following audit adjustments:</u>	
101 Basic K-3	1.0000
102 Basic 4-8	2.0000
130 ESOL	<u>(3.0000)</u>
	.0000
89. [Ref. 115102] <u>The Matrix of Services form for one ESE student was not reviewed when the student's new IEP was developed. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
90. [Ref. 115103] <u>The course schedule for one student, who was in the Hospital and Homebound program on an intermittent basis, was incorrectly reported in program No. 255 (ESE Support Level 5) in the October and February surveys. In the October survey, the student should have been reported in program No. 254 (ESE Support Level 4) for the student's homebound instruction and program No. 101 (Basic K-3) for the student's on-campus instruction. In the February survey, the student should have been reported for only four hours of homebound instruction in program No. 254. We made the following audit adjustments:</u>	
101 Basic K-3	.4600
254 ESE Support Level 4	.1200
255 ESE Support Level 5	<u>(1.0000)</u>
	(.4200)
91. [Ref. 115104] <u>The file for one ESE student did not contain a valid Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>	
Ralph M. Williams Junior Elementary (#1151) (Continued)		
92. [Ref. 115105] <u>The speech therapy logs necessary to support the attendance and provision of therapy services to two part-time ESE students were missing and could not be located. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	(.0600)	(.0600)
93. [Ref. 115171/72/73/75] <u>Four teachers taught Primary Language Arts classes that included LEP students during the school terms covered by the October survey (three teachers) or the February survey (one teacher), but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until November 22, 2005, and February 28, 2006, respectively. Consequently, the out-of-field approvals were not effective for either survey. We made the following audit adjustments:</u>		
<u>Ref. 115171</u>		
102 Basic 4-8	.2249	
130 ESOL	(.2249)	.0000
<u>Ref. 115172</u>		
101 Basic K-3	.2166	
130 ESOL	(.2166)	.0000
<u>Ref. 115173</u>		
102 Basic 4-8	.2833	
130 ESOL	(.2833)	.0000
<u>Ref. 115175</u>		
102 Basic 4-8	.2250	
130 ESOL	(.2250)	.0000
		<u>(.4800)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Melbourne Senior High School (#2011)

94. [Ref. 201101] We noted exceptions involving the reported course schedules for 18 students, as follows: the schedules for 16 students in OJT were reported using an incorrect priority that funded the students' off-campus OJT courses prior to the students' on-campus instruction; and the dual-enrolled courses taken by 2 students were reported for actual class period minutes rather than for 75-membership hours, as required by Section 1011.62(1)(i), Florida Statutes. We made the following audit adjustments:

103 Basic 9-12	2.6984	
300 Career Education 9-12	<u>(2.3938)</u>	.3046

95. [Ref. 201102] The files for six LEP students in ESOL did not contain the English language assessment data necessary to justify the students' reporting in ESOL. We also noted that the LEP Student Plans for three of the six students did not include identification of the students' instructional programs and course schedules, pursuant to State Board of Education Administrative Rule 6A-6.0901(6), Florida Administrative Code. We made the following audit adjustments:

103 Basic 9-12	1.9340	
130 ESOL	<u>(1.9340)</u>	.0000

96. [Ref. 201103] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:

103 Basic 9-12	.3668	
130 ESOL	<u>(.3668)</u>	.0000

97. [Ref. 201104] The parents of one LEP student were not notified of the student's ESOL-placement. We made the following audit adjustments:

103 Basic 9-12	.3668	
130 ESOL	<u>(.3668)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
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Melbourne Senior High School (#2011) (Continued)

98. [Ref. 201105] The LEP Student Plan for one student in ESOL in the October survey was not completed until October 18, 2005, approximately four days after the end of that survey. We made the following audit adjustments:

103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000

99. [Ref. 201106] The files for three ESE students did not contain a Matrix of Services form covering the reporting survey. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.6200	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.1200)	.0000

100. [Ref. 201171] Our examination procedures related to teacher certification disclosed that four courses taken by two students were reported without a valid identifying teacher social security number. We subsequently determined that the courses were offerings of the Florida Virtual School and should not have been reported for FEEP funding by the District. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.2326)	(.2326)
		.0720

Palm Bay Senior High School (#2021)

101. [Ref. 202101] The course schedules for 13 students in OJT were reported using an incorrect funding priority. The students' off-site OJT courses were funded prior to their on-campus instruction. We also noted that the timecards for two of the students were missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	1.6246	
300 Career Education 9-12	(2.0262)	(.4016)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Palm Bay Senior High School (#2021)

102. [Ref. 202102] One student had withdrawn from school prior to survey and should not have been reported with the survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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103. [Ref. 202103] We noted the following exceptions involving four LEP students in ESOL:

- a. One student's ESOL course was reported incorrectly in Basic education.
- b. The English language proficiency of one student was not re-evaluated prior to the student's continued placement in ESOL for a fifth year. We also noted that the student's LEP Student Plan was not reviewed on a timely basis.
- c. The parents of two students were not notified of their children's ESOL-placement. We also noted that the LEP Student Plan for one of the students was not reviewed on a timely basis.

We made the following audit adjustments:

103 Basic 9-12	1.3937	
130 ESOL	(1.3937)	.0000

104. [Ref. 202104] We noted the following exceptions involving six ESE students:

- a. The EP for one student was not signed by the members of the EP Committee and did not document parental participation in the EP development process.
- b. Two students were not reported in accordance with their Matrix of Services forms.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Palm Bay Senior High School (#2021) (Continued)

- c. The Matrix form for one student incorrectly included one Special Consideration point for which the student was not eligible. The extra point was applicable only to students with a Matrix score of 21 points and a Level 5 rating in four Domains. The student's Matrix showed a Level 5 rating in only three Domains.
- d. One student was scheduled for both intermittent on-campus instruction and one-on-one homebound instruction. However, no Matrix was prepared and no one-on-one homebound instruction was provided during survey.
- e. The Matrix of Services form needed to support the reporting of one student in program No. 254 (ESE Support Level 4) was missing and could not be located.

We made the following audit adjustments:

a.	103 Basic 9-12	.5000	
	113 Grades 9-12 with ESE Services	(.5000)	
b.	254 ESE Support Level 4	(1.0000)	
	255 ESE Support Level 5	1.0000	
	113 Grades 9-12 with ESE Services	(.5000)	
	254 ESE Support Level 4	.5000	
c.	254 ESE Support Level 4	1.0000	
	255 ESE Support Level 5	(1.0000)	
d.	113 Grades 9-12 with ESE Services	.3617	
	255 ESE Support Level 5	(.4017)	
e.	113 Grades 9-12 with ESE Services	.5000	
	254 ESE Support Level 4	(.5000)	(.0400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Palm Bay Senior High School (#2021) (Continued)

105. [Ref. 202171] One teacher taught a Science class that included two LEP students, but had not earned any of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	.1800	
130 ESOL	(.1800)	<u>.0000</u>
		<u>(.9416)</u>

Meadowlane Elementary School (#2041)

106. [Ref. 204101] The FTE calculation for one kindergarten student was based incorrectly on a 900-hour instructional school year. It should have been based on a 720-hour instructional school year. We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>.0100</u>	.0100
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107. [Ref. 204103] 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	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

108. [Ref. 204171/72/73/74/75/76] Six teachers taught Primary Language Arts to classes that included LEP students during the school terms covered by the October survey (five teachers) or February survey (one teacher), but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until after those surveys. Teachers in the October survey were not approved until October 25, 2005, and the teacher in the February survey was not approved until February 28, 2006. We also noted that one of the teachers (ref. 204172) had earned only 120 of 180 required in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Meadowlane Elementary School (#2041)</u> (Continued)		
<u>Ref. 204171</u>		
101 Basic K-3	.6000	
130 ESOL	(.6000)	.0000
<u>Ref. 204172</u>		
101 Basic K-3	1.2000	
130 ESOL	(1.2000)	.0000
<u>Ref. 204173</u>		
101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000
<u>Ref. 204174</u>		
101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000
<u>Ref. 204175</u>		
101 Basic K-3	.2251	
130 ESOL	(.2251)	.0000
<u>Ref. 204176</u>		
101 Basic K-3	.3000	
130 ESOL	(.3000)	<u>.0000</u>
		<u>.0100</u>

Stone Middle School (#2071)

109. [Ref. 207101] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:

102 Basic 4-8	.4636	
130 ESOL	(.4636)	.0000

110. [Ref. 207102] One student's reporting in ESOL in the October and February surveys was not supported by the student's LEP Student Plan and assessment data. The student's Plan was not prepared until November 4, 2005, approximately three weeks after the end of the October survey. The student's assessment tests dated November 3, 2005, indicated he was FES. We also noted that a reading and writing assessment was not subsequently completed. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Stone Middle School (#2071) (Continued)		
102 Basic 4-8	.5004	
130 ESOL	(.5004)	.0000
111. [Ref. 207103] <u>There was no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
112. [Ref. 207104] <u>The files for three ESE students did not contain documentation that Hospital and Homebound services were provided during survey. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.2615)	(.2615)
113. [Ref. 207105] <u>The files for three ESE students did not contain a Matrix of Services form covering the reporting surveys. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	2.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(2.0000)	.0000
114. [Ref. 207106] <u>One course in the schedule of one ESE student was reported incorrectly in program No. 112 (Grades 4-8 with ESE Services). It should have been reported in program No. 254 (ESE Support Level 4). We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.0784	
254 ESE Support Level 4	(.0784)	.0000
		(.2615)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Palm Bay Elementary School (#2081)</u>		
115. [Ref. 208101] <u>One student in ESOL in the February survey had been dismissed from ESOL prior to that survey and should have been reported in Basic education. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
116. [Ref. 208102] <u>The file for one LEP student in ESOL did not contain documentation justifying the student's placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
117. [Ref. 208103] <u>Two ESE students were provided 30-minutes of weekly instruction, but were reported for 1,200 and 925 instructional minutes, respectively. (The FTE for one of the students was adjusted previously in finding No. 1 (ref. 147/148).) We made the following audit adjustment for the remaining student:</u>		
111 Grades K-3 with ESE Services	(.4875)	(.4875)
118. [Ref. 208104] <u>The FTE calculation for four pre-kindergarten students was based incorrectly on a 900-hour instructional school year. It should have been based on a 720-hour instructional school year. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.1975	.1975
119. [Ref. 208105] <u>One part-time ESE student was reported as a full-time student. We made the following adjustment:</u>		
254 ESE Support Level 4	(.0250)	(.0250)
120. [Ref. 208106] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Palm Bay Elementary School (#2081)</u> (Continued)		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
121. [Ref. 208107] <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	(.5000)	.0000
122. [Ref. 208171] <u>One teacher taught Primary Language Arts to classes 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 teacher had earned none of the in-service training points required in ESOL strategies pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000 (.3150)
<u>Discovery Elementary School (#2151)</u>		
123. [Ref. 215101] <u>The LEP Student Plans for two LEP students in the February survey did not include the identification of the students' instructional programs and course schedule, pursuant to State Board of Education Administrative Rule 6A-6.0901(6), Florida Administrative Code. We also noted that one of the students had been dismissed from ESOL on January 27, 2006, prior to that survey. We made the following audit adjustments:</u>		
101 Basic K-3	.2635	
102 Basic 4-8	.3801	
130 ESOL	(.6436)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Discovery Elementary School (#2151) (Continued)	
<i>Management's Response – See page 64. Management provided additional pages from the LEP Student Plan for one of the cited students.</i>	
<i>Auditor's Resolution – See page 64. We have resolved our finding in the favor of the District with regard to the one student concerned:</i>	
101 Basic K-3	(.2635)
130 ESOL	<u>.2635</u>
	.0000
124. [Ref. 215102] <u>The FTE calculation for one pre-kindergarten student was based incorrectly on a 900-hour instructional school year. It should have been based on a 720-hour instructional school year. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	<u>.1950</u>
	.1950
125. [Ref. 215103] <u>The file for one Gifted student in the February survey did not contain an EP covering the reporting survey. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	<u>(.5000)</u>
	.0000
126. [Ref. 215171] <u>One teacher taught Primary Language Arts to classes that included one LEP student during the school term covered by the February survey, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until April 11, 2006, after the February survey. We also noted that the student's parental notification letter was not dated. We made the following audit adjustments:</u>	
102 Basic 4-8	.1000
130 ESOL	<u>(.1000)</u>
	.0000
	<u>.1950</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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

Bayside High School (#2211)

127. [Ref. 221101] One ESE student was absent from school during the survey period and should not have been reported. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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128. [Ref. 221102] We noted the following exceptions involving the reported course schedules for three students:

- a. The dual-enrolled courses taken by two students were reported for actual class period minutes rather than for 75-membership hours, as required by Section 1011.62(1)(i), Florida Statutes. Consequently, these two students were reported for less than .5000 FTE.
- b. The OJT courses taken by one student were incorrectly funded prior to the student's on-campus instruction.

We made the following audit adjustments:

103 Basic 9-12	.2063	
300 Career Education 9-12	(.0836)	<u>.1227</u>
		<u>(.3773)</u>

Eau Gallie High School (#3011)

129. [Ref. 301101] We noted the following exceptions involving the reported course schedules for three students:

- a. The dual-enrolled courses taken by one student was reported for actual class period minutes rather than for 75-membership hours, as required by Section 1011.62(1)(i), Florida Statutes. Consequently, this student was reported for less than .5000 FTE.
- b. The OJT courses taken by one student were incorrectly funded prior to the student's on-campus instruction.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Eau Gallie High School (#3011)</u> (Continued)	
<u>We made the following audit adjustments:</u>	
103 Basic 9-12	.1249
113 Grades 9-12 with ESE Services	(.0251)
	.0998
130. [Ref. 301102] <u>We noted the following exceptions involving seven LEP students: the files for six students did not contain documentation justifying their continued placement in ESOL for a fourth, fifth or sixth year, and one student was beyond the six year period allowed for ESOL funding. We made the following audit adjustments:</u>	
103 Basic 9-12	1.1004
130 ESOL	(1.1004)
	.0000
131. [Ref. 301103] <u>Six ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	2.0000
255 ESE Support Level 5	(3.0000)
	.0000
132. [Ref. 301104] <u>The Matrix of Services forms for two ESE students included Special Considerations points for which the students were not eligible. One Matrix form included 13 Special Consideration points designated for students receiving individual instruction through the Hospital and Homebound program; however, this student did not receive such instruction. The other Matrix included one Special Considerations point designated for students with a total score of 21 and Level 5 ratings in four of the five Domains; however, this student had Level 5 ratings in only three Domains. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.1600
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.1600)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Eau Gallie High School (#3011)</u> (Continued)		
133. [Ref. 301171/72] <u>Two teachers taught Math to classes that included one or more LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. The teachers had earned zero and six points, respectively. We made the following audit adjustments:</u>		
<u>Ref. 301171</u>		
103 Basic 9-12	.0917	
130 ESOL	<u>(.0917)</u>	.0000
<u>Ref. 301172</u>		
103 Basic 9-12	.3668	
130 ESOL	<u>(.3668)</u>	.0000
134. [Ref. 301173] <u>One teacher taught Primary Language Arts to classes that included one LEP student during the school term covered by the February survey, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until February 14, 2006, after that survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.0917	
130 ESOL	<u>(.0917)</u>	<u>.0000</u>
		<u>.0998</u>
<u>Central Middle School (#3021)</u>		
135. [Ref. 302102] <u>One ESE student was reported incorrectly in Basic education. We made the following audit adjustments:</u>		
102 Basic 4-8	<u>(.5000)</u>	
112 Grades 4-8 with ESE Services	.5000	.0000
136. [Ref. 302103] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>
Central Middle School (#3021) (Continued)	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000) .0000
137. [Ref. 302104] <u>The files for seven ESE students did not contain a <i>Matrix of Services</i> form covering the reporting surveys. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	5.5000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	(4.0000) .0000
138. [Ref. 302105] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.0000
255 ESE Support Level 5	(1.0000) .0000
139. [Ref. 302171/72] <u>Two teachers taught Primary Language Arts to classes that included LEP students during the school term covered by the October survey, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until November 22, 2005, after the October survey. We made the following audit adjustments:</u>	
<u>Ref. 302171</u>	
102 Basic 4-8	.4669
130 ESOL	(.4669) .0000
<u>Ref. 302172</u>	
102 Basic 4-8	.3901
130 ESOL	(.3901) .0000
140. [Ref. 302173] <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 Math, but taught courses that required certification in Industrial Arts. 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)

Brevard 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>Central Middle School (#3021)</u> (Continued)	
102 Basic 4-8	.8804
112 Grades 4-8 with ESE Services	(.8804)
	<u>.0000</u>
	<u>.0000</u>
<u>Lewis Carroll Elementary School (#4121)</u>	
141. [Ref. 412101] <u>The source attendance records for one part-time, ESE student were missing and could not be located. We also noted that the student's FTE calculation was based incorrectly on a 900-hour instructional school year. It should have been based on a 720-hour instructional school year. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	(.0400)
	(.0400)
142. [Ref. 412102/03] <u>The Matrix of Services forms for three ESE students were not reviewed when the students' new IEPs were developed. We also noted that one of the students (ref. 412102) was reported for 765 minutes of instruction in the Hospital and Homebound program in the October survey; however, the student received only 60 minutes of such instruction during that survey. We made the following audit adjustments:</u>	
<u>Ref. 412102</u>	
111 Grades K-3 with ESE Services	.2800
255 ESE Support Level 5	(.5100)
	(.2300)
<u>Ref. 412103</u>	
111 Grades K-3 with ESE Services	2.0000
254 ESE Support Level 4	(2.0000)
	.0000
143. [Ref. 412171] <u>One teacher taught Primary Language Arts to classes 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 LEP student 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)

Brevard 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>Lewis Carroll Elementary School (#4121)</u> (Continued)	
101 Basic K-3	.6468
130 ESOL	(.6468)
	<u>.0000</u>
	<u>(.2700)</u>
 <u>Dr. W. J. Creel Elementary School (#6141)</u>	
144. [Ref. 614171] <u>One teacher taught Primary Language Arts to classes 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 LEP student taught by this teacher were not notified of the teacher's out-of-field status. Since the student was previously adjusted in finding No. 145 (ref. 614101), no audit adjustment were made here.</u>	
	.0000
145. [Ref. 614101] <u>The files for three LEP students did not contain documentation justifying the students' continued placement in ESOL for a fourth or fifth year. We made the following audit adjustments:</u>	
101 Basic K-3	2.0000
102 Basic 4-8	.9565
130 ESOL	(2.9565)
	.0000
146. [Ref. 614102] <u>The course schedules for two LEP students were incorrectly reported. One student's schedule was reported in Basic education. The other student's schedule funded Basic education courses prior to the student's higher priority ESOL courses. We made the following audit adjustments:</u>	
101 Basic K-3	(.5569)
130 ESOL	.5569
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>Dr. W. J. Creel Elementary School (#6141)</u> (Continued)	
147. [Ref. 614103] <u>We noted the following involving seven ESE students:</u>	
a. <u>Five students were not reported in accordance with their <i>Matrix of Services</i> forms.</u>	
b. <u>The files for two students did not contain <i>Matrix of Services</i> forms covering the reporting survey. We also noted that one of the two students was not reported in accordance with the student's <i>Matrix of Services</i> form.</u>	
<u>We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	2.0000
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	<u>(4.0000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Einstein Montessori (#6512)</u>	
148. [Ref. 651201] <u>The <i>Matrix of Services</i> forms for four ESE students were not reviewed when the students' new IEPs were developed. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	3.5000
254 ESE Support Level 4	<u>(3.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>River's Edge Charter Academy (#6515)</u>	
149. [Ref. 651501] <u>The file for one LEP student was missing and could not be located. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
130 ESOL	<u>(.5000)</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Brevard 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>River's Edge Charter Academy (#6515)</u> (Continued)		
150. [Ref. 651571/72] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (ref. 651571) held certification in Elementary Education, but taught a class which required certification in ESE. The other teacher held certification in Emotionally Handicapped and Math, but taught courses that required certification in Elementary Education. 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:</u>		
<u>Ref. 651571</u>		
101 Basic K-3	1.9000	
111 Grades K-3 with ESE Services	<u>(1.9000)</u>	.0000
<u>Ref. 651572</u>		
102 Basic 4-8	3.9732	
112 Grades 4-8 with ESE Services	<u>(3.9732)</u>	.0000
		<u>.0000</u>
		<u>(45.4516)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Brevard 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 PK and ESOL; (2) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (3) FTE for students in 4 by 4 block schedules is properly calculated; (4) students in OJT are reported in the correct priority and in accordance with their supporting timecards; (5) 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 programs; (6) teachers are either properly certified or are approved by the School Board to teach out-of-field; and, (7) parents are appropriately notified when their children are assigned to out-of-field teachers.

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)

Brevard 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)

Brevard 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

Brevard 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, except for finding Nos. 46 (Ref. 101105), 52 (Ref. 102571), and 123 (Ref. 215101), as noted below. A copy of management's response may be found on page 83 of this report.

1. Finding No. 46 (Ref. 101105)

The Matrix of Services forms for seven students were missing and could not be located.

Management's Response – Management provided a copy of the *Matrix* form for one of the cited students, who was reported in program No. 255 (ESE Support Level 5) in the October and February surveys.

Auditor's Resolution – We reviewed the submitted *Matrix* form and concluded that it supported program No. 254 (ESE Support Level 4), rather than program No. 255, for the student concerned in the October survey only. Accordingly, we have resolved our finding in the favor of the District with regard to this student, program No. 254, and the October survey.

2. Finding No. 52 (Ref. 102571)

One teacher was not properly certified to teach Math and was not approved by the School Board to teach out-of-field.

Management's Response – Management provided documentation that the teacher had satisfied in-field requirements for Math through the *High Objective Uniform State Standard of Evaluation Plan* (HOUSSE).

Auditor's Resolution - We reviewed the submitted documentation and concluded that it adequately supported the in-field qualifications of the teacher concerned. Accordingly, we have resolved our finding in the favor of the District.

3. Finding No. 123 (Ref. 215101)

The LEP Student Plans for two students did not include the students' instructional programs and course schedule.

Management's Response – Management provided additional pages from one student's *LEP Student Plan* to support the student's instructional program and course schedule.

Auditor's Resolution – We reviewed the documentation provided by management and concluded that it adequately supported the instructional program and course schedule for the student concerned. Accordingly, we have resolved our finding in the favor of the District for this student.

The accompanying notes are an integral part of this schedule.

Brevard 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 Brevard County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Brevard 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 Brevard County. For the fiscal year ended June 30, 2006, the District operated 109 schools, reported 74,040.69 unweighted full-time equivalent (FTE) students, and received approximately \$200.8 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.

Brevard 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.

Brevard 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:

Brevard 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>
- District-Wide	1 through 2
1. Titusville High School	3 through 9
2. Fieldston Preparatory School	NA
3. Coquina Elementary School	10 through 15
4. Imperial Estates Elementary School	16 through 19
5. Astronaut High School	20 through 27
6. Space Coast Junior/Senior High School	28 through 41
7. Rockledge Senior High School	42 through 49
8. Brevard County Juvenile Detention Center	50 through 53
9. Devereux Hospital	54 and 55
10. Riverdale Country Day School	56 through 59
11. Horace Mann Academy	60
12. Endeavour Elementary Magnet	61 through 67
13. John F. Kennedy Middle School	68 through 74
14. Cocoa High School	75 through 87
15. Ralph M. Williams Junior Elementary	88 through 93
16. Melbourne Senior High School	94 through 100
17. Palm Bay Senior High School	101 through 105
18. Meadowlane Elementary School	106 through 108
19. Stone Middle School	109 through 114
20. Palm Bay Elementary School	115 through 122
21. Discovery Elementary School	123 through 126
22. Bayside High School	127 and 128
23. Eau Gallie High School	129 through 134
24. Central Middle School	135 through 140
25. Lewis Carroll Elementary School	141 through 143
26. Dr. W. J. Creel Elementary School	144 through 147
27. Einstein Montessori	148
28. River's Edge Charter Academy	149 and 150



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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 BREVARD COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 27, 2006, that the Brevard 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.

Our examination procedures disclosed instances of material noncompliance involving the District's reported student ridership, as follows: 129 of the 552 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE B, finding Nos. 1 through 9.)


In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Brevard 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.

All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

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

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

Brevard 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	1,031	100.00%	59,978	100.00%
Sample ²	-	-	552	0.92%
<u>General Tests</u>				
Net Audit Adjustments	-	-	0	NM
<u>Detailed Tests</u>				
Sample Students w/ Exceptions	-	-	129	(23.37%)
Net Audit Adjustments	-	-	(48)	(8.70%)
Non-sample Students w/ Exceptions	-	-	75	NM
Net Audit Adjustments	-	-	(0)	NM
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(48)	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 59,978 students in the following ridership categories: 1,562 in IDEA (K-12), Weighted; 193 in IDEA (K-12), Unweighted; 63 in IDEA (PK), Weighted; 343 in IDEA (PK), Unweighted; 110 in Teenage Parents and Infants; 3,131 in Hazardous Walking; 54,371 in Two Miles or More; 1 in Center to Center (IDEA), Weighted; 139 in Center to Center (IDEA), Unweighted; and 65 in Center to Center (Vocational). The District also reported operating a total of 1,031 vehicles (1,030 buses and 1 passenger car). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Brevard 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. Except for instances of material noncompliance involving the classification and reporting of transported students, as discussed below in finding Nos. 1 through 9, the Brevard 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 79.

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed no instances of noncompliance. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the July, October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 1 through 9.

Detailed Tests

1. [Ref. 51/52] Twenty students, who were reported as having been transported in the October, February, or June surveys were not listed on the supporting bus drivers' reports as having been transported during those surveys. We made the following audit adjustments:

<u>Ref. 51</u>	
<u>October 2005 Survey (90 Days-in-Term)</u>	
IDEA (K-12), Weighted	(1)
IDEA (K-12), Unweighted	(1)
IDEA (PK), Unweighted	(1)
Teenage Parents and Infants	(1)
Two Miles or More	(1)
Center to Center (IDEA), Unweighted	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Brevard 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>Detailed Tests</u> (Continued)		
<u>February 2006 Survey (90 Days-in-Term)</u>		
IDEA (K-12), Unweighted	(3)	
IDEA (PK), Unweighted	(3)	
Teen Parent	(1)	
Hazardous Walking	(1)	
<u>June 2006 Survey (22 Days-in-Term)</u>		
Two Miles or More	(4)	(18)
<u>Ref. 52</u>		
<u>February 2006 Survey (90 Days-in-Term)</u>		
Two Miles or More	(2)	(2)
2. [Ref. 53] <u>Eight students were reported incorrectly in Two Miles or More in the October, February, or June surveys. Six lived less than two miles from school and should not have been reported for State transportation funding, and two should have been reported in Hazardous Walking. We made the following audit adjustments (two of the students who were less than two miles have been adjusted in finding No. 1 (ref. 51)):</u>		
<u>October 2005 Survey (90 Days-in-Term)</u>		
Two Miles or More	(2)	
<u>February 2006 Survey (90 Days-in-Term)</u>		
Two Miles or More	(2)	
<u>June 2006 Survey (22 Days-in-Term)</u>		
Hazardous Walking	2	
Two Miles or More	(2)	(4)

3. [Ref. 54] Thirty-seven students were reported incorrectly in Hazardous Walking. We determined that 21 of the 37 students lived more than two miles from school and should be reported in Two Miles or More, and the remaining 16 did not have to cross a hazard to reach school and were otherwise ineligible for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Brevard 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)

We made the following audit adjustments (one of the students who was eligible for Two Miles or More has been adjusted in finding No. 1 (ref. 51)):

October 2005 Survey (90 Days-in-Term)

Hazardous Walking	(10)	
Two Miles or More	5	

February 2006 Survey (90 Days-in-Term)

Hazardous Walking	(18)	
Two Miles or More	10	

June 2006 Survey (22 Days-in-Term)

Hazardous Walking	(8)	
Two Miles or More	<u>5</u>	(16)

4. [Ref. 55] Sixteen students in the October, February, or June surveys were reported incorrectly in IDEA (K-12), Unweighted. Ten lived more than two miles from school and should have been reported in Two Miles or More. Six should not have been reported for State transportation funding: four because they were in programs for the Specific Learning Disabled, Language Impaired, or Speech Impaired and their IEPs did not authorize transportation services; one because the student did not have an IEP covering the survey concerned; and one because the student was not an IDEA student. We made the following audit adjustments (two of the students who were eligible for Two Miles or More have been adjusted in finding No. 1 (ref. 51)):

October 2005 Survey (90 Days-in-Term)

IDEA (K-12), Unweighted	(5)	
Two Miles or More	5	

February 2006 Survey (90 Days-in-Term)

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

June 2006 Survey (22 Days-in-Term)

IDEA (K-12), Unweighted	<u>(5)</u>	(6)
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Brevard 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)

5. [Ref. 56] The reporting of 17 students in IDEA-weighted categories (16 in K-12 and one in PK) was not adequately supported. The students' IEPs did not document that they met at least one of the five criteria required for IDEA-weighted classification, pursuant to the *Student Transportation General Instructions*. Of these 17 students, 10 were eligible for Two Miles or More; 5 were eligible for IDEA (K-12), Unweighted; 1 was eligible for IDEA (PK), Unweighted; and 1 was not eligible for transportation because the student was not transported during survey. We made the following audit adjustments:

October 2005 Survey (90 Days-in-Term)

IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	1	
Two Miles or More	1	

February 2006 Survey (90 Days-in-Term)

IDEA (K-12), Weighted	(7)	
IDEA (K-12), Unweighted	3	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	4	

June 2006 Survey (22 Days-in-Term)

IDEA (K-12), Weighted	(7)	
IDEA (K-12), Unweighted	1	
Two Miles or More	5	(1)

6. [Ref. 57] One student in Teenage Parents and Infants in the October survey was not transported during survey and should not have been reported for State transportation funding. We made the following audit adjustment:

October 2005 Survey (90 Days-in-Term)

Teen Parent	(1)	(1)
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Brevard 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)

7. [Ref. 58] The number of days-in-term for 105 students in center to center ridership categories in the October and February surveys was reported incorrectly, as follows:

- a. In the October survey, 49 students (10 of whom were in our sample) were reported incorrectly for a 90-day term. They should have been reported for an 18-day term (33 students); a 35-day term (14 students); and a 72-day term (2 students, who were Vocational dual-enrolled).
- b. In the February survey, 56 students (20 of whom were in our sample) were reported incorrectly for a 90-day term. They should have been reported for an 18-day term (41 students); a 35-day term (14 students); and a 72-day term (1 student, who was Vocational dual-enrolled). We also noted that 40 of the 41 students who should have been reported for an 18-day term were misclassified in Center to Center (Vocational). They should have been reported in Center to Center (IDEA), Unweighted. Additionally, 4 of the 14 students who should have been reported for a 35-day term were misclassified in Center to Center (IDEA), Unweighted. They should have been reported in Center to Center (Vocational).

We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

Center to Center (IDEA), Unweighted – <i>Non-sample Students</i>	(39)	
Center to Center (IDEA), Unweighted – <i>Sample Students</i>	(8)	
Center to Center (Vocational) – <i>Sample Students</i>	<u>(2)</u>	(49)

18 Days-in-Term

Center to Center (IDEA), Unweighted - <i>Sample Students</i>	8	
Center to Center (IDEA), Unweighted - <i>Non-Sample Students</i>	<u>25</u>	33

35 Days-in-Term

Center to Center (IDEA), Unweighted - <i>Non-Sample Students</i>	<u>14</u>	14
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Brevard 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>Detailed Tests</u> (Continued)		
<u>October 2005 Survey</u> (Continued)		
<u>72 Days-in-Term</u>		
Center to Center (Vocational) – <i>Sample Students</i>	<u>2</u>	<u>2</u> <u>0</u>
<u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted – <i>Sample Students</i>	(7)	
Center to Center (IDEA), Unweighted – <i>Non-sample Students</i>	(8)	
Center to Center (Vocational) – <i>Sample Students</i>	(13)	
Center to Center (Vocational) – <i>Non-sample Students</i>	<u>(28)</u>	(56)
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted – <i>Sample Students</i>	12	
Center to Center (Vocational) – <i>Sample Student</i>	1	
Center to Center (IDEA), Unweighted – <i>Non-sample Students</i>	<u>28</u>	41
<u>35 Days-in-Term</u>		
Center to Center (IDEA), Unweighted – <i>Non-sample Students</i>	8	
Center to Center (IDEA), Unweighted – <i>Sample Students</i>	2	
Center to Center (Vocational) – <i>Sample Students</i>	<u>4</u>	14
<u>72 Days-in-Term</u>		
Center to Center (Vocational) – <i>Sample Student</i>	<u>1</u>	<u>1</u> <u>0</u>

8. [Ref. 59] Two kindergarten students in the February survey and one PK student in the June survey were incorrectly reported in IDEA (PK) and IDEA (K-12), respectively. We made the following audit adjustments:

<u>February 2006 Survey (90 Days-in-Term)</u>		
IDEA (PK), Unweighted	(2)	
Two Miles or More	2	
<u>June 2006 Survey (22 Days-in-Term)</u>		
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Brevard 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] Eleven students in the October survey were reported incorrectly in Center to Center (IDEA), Unweighted. The students were not in an ESE program and should have been reported in Center to Center (Vocational). We made the following audit adjustments:

October 2005 Survey (90 Days-in-Term)

Center to Center (IDEA), Unweighted	(11)	
Center to Center (Vocational)	<u>11</u>	<u>0</u>

Net Audit Adjustments from Detailed Tests (48)

SCHEDULE C

Brevard 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) students are reported on the bus on which they rode; (2) only students who ride the bus are reported for State transportation funding; (3) the distance from home to school, for students classified in the Two Miles or More or Hazardous Walking ridership categories, is verified prior to being reported; (4) only those students who must cross an identified hazard to reach school are reported in Hazardous Walking; (5) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA weighted ridership categories; and (6) transported students are reported in the correct ridership category and for the correct number of days-in-term.

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

Brevard 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 on page 83 of this report.

The accompanying notes are an integral part of this schedule.

Brevard 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 Brevard County

For the fiscal year ended June 30, 2006, the District received approximately \$11.37 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	0	0
October 2005	411	28,136
February 2006	418	27,682
June 2006	<u>202</u>	<u>4,160</u>
Total	<u>1,031</u>	<u>59,978</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

Brevard 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

School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6699
Richard A. DiPatri, Ed.D., Superintendent



February 21, 2007

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

Attention: Joe Williams

Re: 2005-06 FTE Audit

Dear Mr. Monroe:

The purpose of this is to serve as a revision to our February 9, 2007 letter sent to you concerning the Draft Report of the 2005-06 FTE audit.

We are in receipt of the draft report of the Florida Education Finance Program Full-Time Equivalent Student audit of the Brevard County School District for the year ended June 30, 2006.

In addition to the corrective actions listed below, the district is in the process of adding a new position that will assist in the FTE process to include additional training and spot audits at the schools. This position will also assist in the development of a procedures manual which will be utilized by all schools in the completion of the FTE process. These initiatives will aid in avoiding these types of findings in the future.

OUT-OF-FIELD

The district has provided clarification to all school principals on the procedures to be followed when an instructor is teaching a subject(s) not covered under their current certification. We have reiterated to the principals the importance of the following:

1. Obtaining immediate School Board approval for all out-of-field teachers.
2. Timely notification to the parents of the student taught by an out-of-field teacher.

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In addition, the Human Resources Department is reviewing their procedures in an effort to ensure that out-of-field requests are presented for School Board approval in a timely manner.

MATRIX OF SERVICE/IEP DOCUMENTATION

Our Exceptional Education department will be reviewing their training procedures to ensure that items cited on the audit findings are covered during training. Clarification and appropriate instructions will be issued to all schools.

PK REPORTED INCORRECTLY

We have identified a system problem where non-fundable program #999 was over-ridden with a fundable program number (#). Our Educational Technology (ET) department has now corrected this situation.

Attached you will find a summary of the three (3) findings that the district objects to. All appropriate documentation has been attached for each of those three (3) objections. It should also be noted that the district agrees with the adjusted transportation findings.

In closing, I would like to take this opportunity to thank the members of your staff for their professionalism while conducting this audit. If you should have any questions or require additional clarification please contact Denise Mathis at (321) 633-1000 ext. 613.

Sincerely,



Richard A. DiPatri, Ed.D.
Superintendent

Attachment

CC: Lee Berry
Judy Preston
Karen Strickland
Denise Mathis
Joy Salamone
Pat Shelton
Betty Dunn
Eva Lewis
Karen Palladino
Steve Muzzy

Florida Education Finance Program
2005-06 FTE Audit
Revised Summary of Disputed Findings

<u>Finding #</u>	<u>Reference#</u>	<u>School</u>	<u>Reason</u>
46	101105	Rockledge High	Matrix of Service dated 9/9/05 for [REDACTED] has been located and is attached.
52	102571	Detention Center	Teacher completed HOUSS for math on 11/15/05.
123	215101	Discovery	Schedule of time for [REDACTED] attached.