

# JEFFERSON COUNTY DISTRICT SCHOOL BOARD

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Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
Restoration of Audit Adjustments

For the Fiscal Year Ended  
June 30, 2006



## GOVERNING BODY AND SUPERINTENDENT

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the fiscal year ended June 30, 2006, were:

*Beverly A. Sloan, Chairperson*  
*Shirley A. Washington, Vice Chairperson*  
*Harriet Cuyler*  
*Charles Boland*  
*Franklin Hightower*

*Phil Barker, Superintendent*

Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report and other audit reports prepared by the Auditor General can be obtained on our Web site [www.myflorida.com/audgen](http://www.myflorida.com/audgen); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Jefferson County District School Board  
Full-Time Equivalent (FTE) Students  
Restoration of Audit Adjustments  
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For the Fiscal Year Ended June 30, 2006

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DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building  
111 West Madison Street  
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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 AGREED-UPON PROCEDURES FOR RESTORATION OF AUDIT ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

We have previously examined management's assertion, included in its representation letter dated February 20, 2007, that the Jefferson County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006, and have presented the results of our examination in report No. 2007-193, issued June 18, 2007. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 2007-193.

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Jefferson County District School Board requested an informal conference with the Department of Education (DOE) to discuss finding No. 14, as presented in report No. 2007-193. The informal conference was held on October 14, 2008. The resulting informal conference panel's memorandum of October 21, 2008, recommended the restoration of the audit adjustments for finding No. 14, subject to the examination of student attendance records by the Auditor General. The panel's recommendation was accepted by the Commissioner of Education, as evidenced by letter dated October 22, 2008.

In conjunction with the panel's recommendations and the Commissioner's acceptance, we performed certain agreed-upon procedures, specified in SCHEDULE B herein, to determine and report the audit adjustments to be restored. We performed the agreed-upon procedures, and have issued this report, solely to assist DOE with this restoration. DOE is responsible for the sufficiency of the agreed-upon procedures and the computation of the restoration's financial impact. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

We performed the agreed-upon procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We did not conduct an examination, the objective of which would be the expression of an opinion on the restoration of audit adjustments contained herein. Accordingly, we do not express such an opinion. Had we performed additional procedures pursuant to such an examination, other matters might have come to our attention that we would have reported.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA  
January 9, 2009

**SCHEDULE A**

Jefferson County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF RESTORED AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2006

<b><u>No. Program</u></b>	<b><u>Net Audit Adjustment<sup>1</sup></u></b>	<b><u>Cost Factor</u></b>	<b><u>Weighted FTE<sup>2</sup></u></b>
102 Basic 4-8	4.6600	1.000	4.6600
103 Basic 9-12	21.0512	1.113	23.4300
112 Grades 4-8 with ESE Services	.8900	1.000	.8900
113 Grades 9-12 with ESE Services	<u>7.5800</u>	1.113	<u>8.4365</u>
Total	<u>34.1812</u>		<u>37.4165</u>

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<sup>1</sup> These adjustments are for unweighted FTE. (See SCHEDULE B.)

<sup>2</sup> The restored weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education.

**SCHEDULE B**

Jefferson County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RESTORATION OF AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2006

**Overview**

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Jefferson County District School Board requested an informal conference with the Department of Education (DOE) to discuss finding No. 14, as presented in report No. 2007-193. The informal conference was held on October 14, 2008. The resulting informal conference panel’s memorandum of October 21, 2008, recommended the restoration of the audit adjustments for finding No. 14, subject to the examination of student attendance records by the Auditor General. The panel’s recommendation was accepted by the Commissioner of Education, as evidenced by letter dated October 22, 2008. In conjunction with the panel’s recommendations and the Commissioner’s acceptance, we performed certain agreed-upon procedures to determine and report the number of FTE audit adjustments to be restored, as specified below.

**Description**

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

**Finding No. 14 (Ref. 701601)**

*The source attendance records for the Monticello New Life Center for the 2005-06 school year were missing and could not be located. Consequently, the attendance of 58 students was not adequately supported. We made the following audit adjustment:*

102 Basic 4-8	(4.6600)	
103 Basic 9-12	(23.4400)	
112 Grades 4-8 with ESE Services	(.8900)	
113 Grades 9-12 with ESE Services	<u>(7.5800)</u>	<u>(36.5700)</u>

**Panel’s Recommendation:** The Panel recommended the restoration of the above audit adjustments pending the examination of the supporting student attendance records by the Auditor General.

**Auditor’s Procedures:** We obtained and examined the supporting student attendance records for the Monticello New Life Center and determined that the attendance of 52 of the 58 cited students was adequately supported. Pursuant to the panel’s recommendation, we restored the audit adjustments for those 52 students, as presented below:

102 Basic 4-8	4.6600	
103 Basic 9-12	21.0512	
112 Grades 4-8 with ESE Services	.8900	
113 Grades 9-12 with ESE Services	<u>7.5800</u>	<u>34.1812</u>

Jefferson County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**COMMISSIONER'S LETTER**  
 For the Fiscal Year Ended June 30, 2006

## FLORIDA DEPARTMENT OF EDUCATION



Dr. Eric J. Smith  
 Commissioner of Education

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

*Members*

DR. AKSHAY DESAI

ROBERTO MARTÍNEZ

PHOEBE RAULERSON

KATHLEEN SHANAHAN

LINDA K. TAYLOR



October 22, 2008

Superintendent Phil Barker  
 Jefferson County School District  
 1490 West Washington Street  
 Monticello, Florida 32344-1132

Dear Superintendent Barker:

My staff has reviewed with me the recommended agreement, which was a result of the information conference concluded on October 14, 2008, concerning the FTE Student Audit (Report No. 2007-193) for the year ending June 30, 2006, for the School District of Jefferson County. I accept the recommendation and by copy of this letter am informing Deputy Commissioner Linda Champion to initiate appropriate action with regard to the FEFP adjustment of Jefferson County. I am pleased that an agreement was reached by the informal conference participants.

Sincerely,

Dr. Eric J. Smith

EJS:bpj

c: Linda Champion  
 Joe Williams



Jefferson County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**INFORMAL CONFERENCE PANEL'S MEMORANDUM**  
 For the Fiscal Year Ended June 30, 2006

## FLORIDA DEPARTMENT OF EDUCATION



Dr. Eric J. Smith  
 Commissioner of Education

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

*Members*

DR. AKSHAY DESAI

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PHOEBE RAULERSON

KATHLEEN SHANAHAN

LINDA K. TAYLOR



### MEMORANDUM

Date: October 21, 2008

To: Commissioner Eric J. Smith

From: Link Jarrett

Subject: Audit Report No. 2007-193, Report on the School District of Jefferson County, Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2006

On July 24, 2008, the Department received a request from the Jefferson County Public Schools for an informal conference to discuss Audit Report No. 2007-193 and an issue related to the report. The informal conference was held on October 14, 2008.

The Jefferson County School District was represented by Phil Barker, Sherry Heyen, Kelvin Norton, and Bob Harris. North American Family Institute (NAFI), the organization the district contracted with to provide educational services for students attending Monticello New Life Center, was represented by Vicki Donaldson, Renita Malone, Yolanda Sue Anthony, and Daniel Hernandez. The Department was represented by Karen Denbroeder and Becky Pruett. Martha Asbury, David Morris, and I were on the informal conference panel. Joe Williams represented the Office of the Auditor General.

In its written response to the audit report, the Jefferson County School District appealed one audit finding to the Commissioner, as follows:

1. Monticello New Life Center educational services attendance records (Finding 14)

*Summary of Findings:* The source attendance records for the 2005-06 school year for the Monticello New Life Center, a Department of Juvenile Justice facility, could not be located. Consequently, the attendance of 58 students was not adequately supported. The

LINCOLN JARRETT, JR.  
 OPERATIONS AND PROGRAM MANAGER

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Jefferson County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)**  
For the Fiscal Year Ended June 30, 2006

Commissioner Eric J. Smith  
October 21, 2008  
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audit report was issued in June 2007. Once the district received the audit report, attendance records were requested from NAFI personnel. The district received the records in January 2008, and subsequently sent copies of the attendance records to the Auditor General's office and Deputy Commissioner for Finance and Operations, Department of Education. The district staff contends that the attendance records submitted in January were appropriate to remove the FTE audit finding.

A Quality Assurance Review (QAR) of Monticello New Life School was conducted by the Department of Education in June 2006. The review was for the period beginning May 2005 and ending June 2006 and included a review of the attendance records. Ms. Denbroeder confirmed that the QAR report indicates accurate attendance records were maintained and there was documentation of student daily attendance records.

*Recommendation: The panel recommended restoration of the appropriate weighted funding for the students cited in the audit finding at issue, pending examination and acceptability of the attendance records by the Auditor General.*

If you accept this recommendation, the Office of Funding and Financial Reporting and the Auditor General should be notified to take appropriate restoration action.

LJ/bp

cc: Martha Asbury  
Phil Barker  
Linda Champion  
Martha Haynes  
Brent Jones  
David Morris  
Joe Williams