



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



**FLORIDA STATE UNIVERSITY SCHOOL
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS**

For the Fiscal Year Ended June 30, 2006

General oversight and guidance is provided to the School by an advisory board, pursuant to Section 1002.32(8), Florida Statutes. The board was composed of the following members during our examination period:

Dean of the College of Education

Marcy Driscoll (Effective January 9, 2006)

University Representatives

Dr. Doug Harris (Faculty Member to January 9, 2006)

Dr. Charlotte Minnick (Faculty Member to January 9, 2006)

Dr. Robert N. Bradley (Associate Vice President for Academic Affairs)

David L. Leeka (Director of Business Services)

Community Representatives

Robert Broome, Chairman

Scott Sanders

Parent Representatives

Susan Belecza

Delores Downing

Mary Liz Moody (also PTA Representative)

This examination was conducted by Myla Ustymenko and 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.

Florida State University School
Full-Time Equivalent (FTE) Students
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2006

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

OJT – On-the-Job Training

Florida State University School
Full-Time Equivalent (FTE) Students
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For the Fiscal Year Ended June 30, 2006

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WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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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 FLORIDA STATE UNIVERSITY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated April 2, 2007, that the Florida State University School 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. 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 School's compliance with State requirements. Our responsibility is to express an opinion on the School'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 School'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 School'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) 7 of the 12 teachers in our sample did not meet State requirements governing certification, 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; and (2) the FTE for each of the eight students in our Career Education OJT sample was reported incorrectly and the supporting timecards for four of the eight students were missing and could not

be located. (For teachers, see SCHEDULE D, finding Nos. 5, 6, and 7. For Career Education OJT, see SCHEDULE D, finding No. 4.)

In our opinion, except for the instances of material noncompliance mentioned above involving teachers, and the reporting of full-time equivalent (FTE) students and maintenance of supporting timecards for students in Career Education OJT, the Florida State University School 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 aforementioned State requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to teacher assignments, and the FTE reporting and maintenance of supporting timecards for students in 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 Florida State University School. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
May 23, 2007

SCHEDULE A

Florida State University School
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2006

<u>Description</u> ¹	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>				
Population ³	1,484	100.00%	1,400.5400	100.00%
Sample Size ⁴	25	1.68%	23.4162	1.67%
Students w/Exceptions	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	7.1428	-
2. <u>Basic with ESE Services</u>				
Population ³	155	100.00%	144.1700	100.00%
Sample Size ⁴	20	12.90%	19.0004	13.18%
Students w/Exceptions	(2)	(10.00%)	-	-
Net Audit Adjustments ⁵	-	-	(.9162)	-
3. <u>ESOL</u>				
Population ³	21	100.00%	14.1200	100.00%
Sample Size ⁴	10	47.62%	6.9222	49.02%
Students w/Exceptions	(1)	(10.00%)	-	-
Net Audit Adjustments ⁵	-	-	(2.3846)	-
4. <u>Career Education 9-12</u>				
Population ³	15	100.00%	24.4400	100.00%
Sample Size ⁴	8	53.33%	3.0858	12.63%
Students w/Exceptions	(8)	(100.00%)	-	-
Net Audit Adjustments ⁵	-	-	(4.5072)	-

<u>All Programs</u>				
Population ³	1,675	100.00%	1,583.2700	100.00%
Sample Size ⁴	63	3.76%	52.4246	3.31%
Students w/Exceptions	(11)	(17.46%)	-	-
Net Audit Adjustments ⁵	-	-	(.6652)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Florida State University School
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description</u> ¹	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>		
Population ³	46	100.00%
Sample Size ⁴	12	26.09%
Teachers w/Exceptions	(7)	(58.33%)

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 students is the total number of students in each program at the School. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE reported in the program indicated for the fiscal year ended June 30, 2006. The population shown for teachers is the total number of teachers 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 present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the audit adjustment take the reported FTE to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Florida State University School
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	.8168	1.018	.8315
102 Basic 4-8	1.3176	1.000	1.3176
103 Basic 9-12	5.0084	1.113	5.5743
113 Grades 9-12 with ESE Services	(.9162)	1.113	(1.0197)
130 ESOL	(2.3846)	1.318	(3.1429)
300 Career Education 9-12	<u>(4.5072)</u>	1.193	<u>(5.3771)</u>
Total	<u>(.6652)</u>		<u>(1.8163)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Florida State University School
Full-Time Equivalent (FTE) Students
SUMMARY OF AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

<u>No. Program</u>	<u>Audit Adjustments</u> ¹
101 Basic K-3	.8168
102 Basic 4-8	1.3176
103 Basic 9-12	5.0084
113 Grades 9-12 with ESE Services	(.9162)
130 ESOL	(2.3846)
300 Career Education 9-12	<u>(4.5072)</u>
Total	<u>(.6652)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Florida State University School
 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, and the reporting of FTE and maintenance of supporting timecards for students in Career Education OJT, the Florida State University School 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 10.

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.

1. [Ref. 34101] The attendance record for one part-time ESE student, who received instruction for only one period per day, was missing and could not be located.

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.0834)	(.0834)
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2. [Ref. 34102] The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

3. [Ref. 34103] One student was reported incorrectly in ESOL in the October 2005 and February 2006 surveys. The student was dismissed from ESOL at the end of the prior school year. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Florida State University School
 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>	
4. [Ref. 34104] <u>The course schedules for eight students in OJT was reported using an incorrect priority order. The students' off-campus work hours were funded prior to the students' on-campus instruction. We also noted that the timecards for four of these students were missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1732	
300 Career Education 9-12	(1.7550)	(.5818)
5. [Ref. 34171/72/74/75/77] <u>Five 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's advisory board to teach such students out-of-field. We also noted that the parents of the students taught by four of the five teachers (excluding Ref. 34172) were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 34171</u>		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
<u>Ref. 34172</u>		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
<u>Ref. 34174</u>		
102 Basic 4-8	.1500	
130 ESOL	(.1500)	.0000
<u>Ref. 34175</u>		
101 Basic K-3	.8168	
130 ESOL	(.8168)	.0000
<u>Ref. 34177</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Florida State University School
 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>
<p>6. [Ref. 34173] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field in Career Education. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>	
103 Basic 9-12	3.0850
113 Grades 9-12 with ESE Services	(.3328)
300 Career Education 9-12	<u>(2.7522)</u>
	.0000
<p>7. [Ref. 34176] <u>One teacher taught Social Science courses to LEP students, but had earned none of the 60 in-service points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u></p>	
103 Basic 9-12	.1668
130 ESOL	<u>(.1668)</u>
	<u>.0000</u>
	<u>(.6652)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Florida State University School
 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) the on-campus instruction of students is funded prior to any off-campus instruction or work time; (2) timecards for students in OJT programs are properly completed and retained in readily accessible files; (3) 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; (4) teachers are properly certified or, if out-of-field, are approved by the School’s advisory board to teach out-of-field; (5) teachers earn the number of in-service training pints in ESOL strategies, pursuant to their in-service training timelines; and (6) the parents of students taught by out-of-field teachers are appropriately notified of the teachers’ out-of-field status prior to survey.

The absence of statements in this report regarding practices and procedures followed by the School 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 School'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 the 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)

Florida State University School
 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)

Florida State University School
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. Non-certificated 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

Florida State University School
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 17 of this report.

The accompanying notes are an integral part of this schedule.

Florida State University School
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 School, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. Florida State University School

The Florida State University School was established pursuant to Section 1002.32, Florida Statutes, as a developmental research school located in Tallahassee, Florida, and is affiliated with the Florida State University's College of Education. The Statute specifies that developmental research schools are to provide "a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning," and also states that "the primary goal of a lab school is to enhance instruction and research in [mathematics, science, computer science, and foreign languages] by using resources available in a state university campus, while also providing an education in nonspecialized subjects."

Effective July 1, 2000, the School has operated as a charter school under the provisions of Section 1002.33, Florida Statutes, and was separately incorporated as the Florida State University Schools, Inc. Under the provisions of Section 1002.33(5)(a)2., Florida Statutes, the School's sponsor is Florida State University.

The Florida State University School offers instruction in Basic education, Exceptional education, Career Education 9-12, and English for Speakers of Other Languages (ESOL), and serves students in kindergarten through twelfth grade. The School reported 1,583.27 unweighted full-time equivalent (FTE) students, and received approximately \$8.2 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the School are funds from the FEFP.

2. Florida Education Finance Program (FEFP)

Florida school districts and developmental research schools 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.

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of School 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.

Florida State University School
 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 School's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP).

MANAGEMENT'S RESPONSE



June 22, 2007

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

Dear Mr. Monroe:

The following is my response to the report on the examination of full-time equivalent (FTE) students, as reported by the Florida State University School under the Florida Education Finance Program (FEFP) for the fiscal year ended June 20, 2006. I have also included a discussion of the findings and my proposed corrective actions as appropriate for the circumstances involved.

Finding 1 [Ref. 34101]

• **Response and Discussion:**

- The student in question was experiencing some personal crisis requiring her to be placed on administrative leave. Though she was not physically in attendance, arrangements had been made for her to complete assignments at home. The circumstance created an internal communication documentation problem. This and other similar situations are being addressed in specific ways at this time.

Finding 2 [Ref. 34102]

• **Response and Discussion:**

- This situation is the result of an oversight by the teacher assigned to this student. We are planning periodic checks to ensure that this situation does not occur again.

3000 School House Road, Tallahassee, Florida 32311
Telephone 850.245.3700, Fax 850.245.3911 • <http://fsus.fsu.edu>

Mr. William O. Monroe
Auditor General
June 22, 2007
Page Two

Finding 3 [Ref. 34103]

- **Response and Discussion:**
 - This situation is a result of personnel changes that were made with our ESOL staff. An asserted effort is being made to firm up our support system for ESOL to ensure no further situations like this.

Finding 4 [Ref. 34104]

- **Response and Discussion**
 - This situation is the result of our failure to have a qualified person directing the program at its inception. We currently have a qualified person directing the OJT program. This person is currently managing the program as prescribed and maintaining records appropriately.

Finding 5 [Ref. 34171/72/74/75/77]

- **Response and Discussion**
 - All matters of certification and qualifications for serving LEP students are now being addressed by restricting the hiring of new, non-qualified personnel and enforcing rules for requiring current staff to get qualified and or certified as needed. Principals will enforce notification requirements.

Finding 6 [Ref 34173]

- **Response and Discussion**
 - The decision made by the Principal to assign this teacher to teach career education has been corrected. A qualified person now serves in that position. The Principal has also corrected the method used for notifying parents of out-of-field teachers.

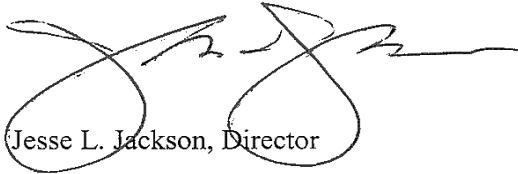
Finding 7 [Ref 34176]

- **Response and Discussion**
 - The teacher will be required to enroll in required courses in order to maintain employment.

Mr. William O. Monroe
Auditor General
June 22, 2007
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If I might be of further assistance to you, please contact me at 245-3712 or via email at jljackson@fsu.edu.

Respectfully,



Jesse L. Jackson, Director