



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



ESCAMBIA COUNTY DISTRICT SCHOOL BOARD

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

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2006

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Gary L. Bergosh, Chairman; Patricia Hightower, Vice Chair; Pete Gindl, Sr.; Dr. Charles E. Glover, Sr.; Cary Stidham; and Jim Paul, Superintendent.

This examination was conducted by Alice Pounds, CPA, 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.

Escambia County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
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Escambia County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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

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

We have examined management's assertion, included in its representation letter dated January 22, 2007, that the Escambia 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 disclosed instances of material noncompliance involving students in ESOL, ESE Support Levels 4 and 5, and Career Education OJT, as follows: 23 of the 88 students in our ESOL sample, 23 of the 219 students in our sample for ESE Support Levels 4 and 5, and 11 of the 81 students in our Career Education OJT sample had exceptions involving reporting errors and records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D: for ESOL, finding Nos. 3, 11, 12, 13, and 16; for ESE Support Levels 4 and 5, finding Nos. 2, 8, 21, 22, 25, 27, 28, 31, 33, 41, and 42; and for Career Education OJT, finding Nos. 14, 19, 37, 39, and 44.)

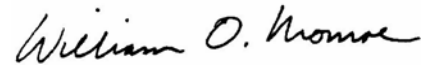
In our opinion, except for the instances of material noncompliance mentioned above involving the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education OJT, the Escambia County District School Board complied, 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 instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Escambia County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style with a large, prominent "W" and "M".

William O. Monroe, CPA
June 4, 2007

SCHEDULE A

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	74	100.00%	15,274	100.00%	31,181.0100	100.00%
Sample Size ⁴	23	31.08%	515	3.37%	427.8976	1.37%
Students w/Exceptions	-	-	(10)	(1.94%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	59.5765	-
2. Basic with ESE Services						
Population ³	76	100.00%	4,301	100.00%	9,168.4500	100.00%
Sample Size ⁴	24	31.58%	384	8.93%	335.2511	3.66%
Students w/Exceptions	-	-	(22)	(5.73%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(23.3812)	-
3. ESOL						
Population ³	8	100.00%	300	100.00%	246.2300	100.00%
Sample Size ⁴	6	75.00%	88	29.33%	53.4400	21.70%
Students w/Exceptions	-	-	(23)	(26.14%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(11.9050)	-
4. ESE Support Levels 4 and 5						
Population ³	27	100.00%	414	100.00%	419.1700	100.00%
Sample Size ⁴	14	51.85%	219	52.90%	184.4800	44.01%
Students w/Exceptions	-	-	(23)	(10.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(9.4800)	-
5. Career Education 9-12						
Population ³	15	100.00%	314	100.00%	1,653.6300	100.00%
Sample Size ⁴	6	40.00%	81	25.80%	22.0895	1.34%
Students w/Exceptions	-	-	(11)	(13.58%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(25.3117)	-

All Programs						
Population ³	78	100.00%	20,603	100.00%	42,668.4900	100.00%
Sample Size ⁴	25	32.05%	1,287	6.25%	1,023.1582	2.40%
Students w/Exceptions	-	-	(89)	(6.92%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(10.5014)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 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>Teachers</u>				
Population ³	78	100.00%	471	100.00%
Sample Size ⁴	25	32.05%	196	41.61%
Teachers w/Exceptions	-	-	(9)	(4.59%)

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 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 our sample schools 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 adjustments take the reported FTE to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Escambia 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	3.6000	1.018	3.6648
102 Basic 4-8	20.6386	1.000	20.6386
103 Basic 9-12	35.3379	1.113	39.3311
111 Grades K-3 with ESE Services	(2.5784)	1.018	(2.6248)
112 Grades 4-8 with ESE Services	(7.1763)	1.000	(7.1763)
113 Grades 9-12 with ESE Services	(13.6265)	1.113	(15.1663)
130 ESOL	(11.9050)	1.318	(15.6908)
254 ESE Support Level 4	(4.0000)	3.818	(15.2720)
255 ESE Support Level 5	(5.4800)	5.190	(28.4412)
300 Career Education 9-12	<u>(25.3117)</u>	1.193	<u>(30.1969)</u>
Total	<u>(10.5014)</u>		<u>(50.9338)</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

Escambia 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>#0151</u>	<u>#0211</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	(.4480)	5.9854	2.0000	7.5374
103 Basic 9-12	(.1680)	.....	.....	(.1680)
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(.1456)	1.5000	(2.0000)	(.6456)
113 Grades 9-12 with ESE Services	(.0336)	.....	.....	(.0336)
130 ESOL	.....	(5.9854)	.....	(5.9854)
254 ESE Support Level 4	.....	(1.5000)	.....	(1.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.7952)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7952)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0221	#0281	#0301	#0381	
101	.0000	.....	.....	.....	1.0000	1.0000
102	7.5374	.5000	.....	5.9408	1.0000	14.9782
103	(.1680)	.....	1.0000	.....	.....	.8320
111	.0000	.....	.....	.....	(.0200)	(.0200)
112	(.6456)	(.5000)	.....	(4.9408)	.....	(6.0864)
113	(.0336)	.....	(1.0000)	.....	.....	(1.0336)
130	(5.9854)	.....	.....	.....	(2.0000)	(7.9854)
254	(1.5000)	.....	.....	(1.0000)	.....	(2.5000)
255	.0000	.....	.....	.....	.....	.0000
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.7952)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0200)</u>	<u>(.8152)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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>#0411</u>	<u>#0461</u>	<u>#0471</u>	<u>#0521</u>	
101	1.0000	.....	.....	.5000	.....	1.5000
102	14.9782	.....	.4998	.....	.....	15.4780
103	.8320	5.5830	.....	.....	4.5000	10.9150
111	(.0200)	.....	.....	(.5200)	.....	(.5400)
112	(6.0864)	.....	.....	.....	.....	(6.0864)
113	(1.0336)	(3.9984)	.....	.....	(4.5000)	(9.5320)
130	(7.9854)	(1.5846)	(.4998)	.....	.....	(10.0698)
254	(2.5000)	.....	.....	.....	.....	(2.5000)
255	.0000	.....	.....	.....	.....	.0000
300	<u>.0000</u>	<u>(.0830)</u>	<u>.....</u>	<u>.....</u>	<u>(.0132)</u>	<u>(.0962)</u>
Total	<u>(.8152)</u>	<u>(.0830)</u>	<u>.0000</u>	<u>(.0200)</u>	<u>(.0132)</u>	<u>(.9314)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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>#0551</u>	<u>#0581</u>	<u>#0601</u>	<u>#0602</u>	
101	1.5000	1.6000	.5000	.....	.....	3.6000
102	15.4780	3.7334	.....	.6272	.....	19.8386
103	10.9150	.....	.....	.....	.....	10.9150
111	(.5400)	1.5000	(1.0000)	.....	.4900	.4500
112	(6.0864)	(3.3034)	.....	2.6080	(.5000)	(7.2818)
113	(9.5320)	.....	.....	.....	.....	(9.5320)
130	(10.0698)	(1.6000)	.....	(.2352)	.....	(11.9050)
254	(2.5000)	(1.5000)	1.0000	(3.0000)	.0000	(6.0000)
255	.0000	(.4800)	(.5000)	.....	.....	(.9800)
300	<u>(.0962)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0962)</u>
Total	<u>(.9314)</u>	<u>(.0500)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0100)</u>	<u>(.9914)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia 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>#0791</u>	<u>#0851</u>	<u>#0862</u>	<u>#0922</u>	
101	3.6000	.....	.....	.....	.....	3.6000
102	19.8386	.....	.....	.....	.....	19.8386
103	10.9150	.5838	.5000	(1.5830)	.....	10.4158
111	.4500	(3.0284)	.....	.....	.....	(2.5784)
112	(7.2818)	.....	.....	.....	1.0000	(6.2818)
113	(9.5320)	.....	(.5000)	(1.5000)	.....	(11.5320)
130	(11.9050)	.....	.....	.....	.....	(11.9050)
254	(6.0000)	(1.0000)	.....	.....	.5000	(6.5000)
255	(.9800)	.....	.....	.....	(1.5000)	(2.4800)
300	<u>(.0962)</u>	<u>(.5838)</u>	<u>(.3328)</u>	<u>(1.0989)</u>	.....	<u>(2.1117)</u>
Total	<u>(.9914)</u>	<u>(4.0284)</u>	<u>(.3328)</u>	<u>(4.1819)</u>	<u>.0000</u>	<u>(9.5345)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>			<u>Total</u>
		<u>#0924</u>	<u>#1251</u>	<u>#2019</u>	
101	3.6000	.....	.....	.....	3.6000
102	19.8386	.....	.....	.8000	20.6386
103	10.4158	.....	23.7000	1.2221	35.3379
111	(2.5784)	.....	.....	.....	(2.5784)
112	(6.2818)	.....	.....	(.8945)	(7.1763)
113	(11.5320)	.5000	(.5000)	(2.0945)	(13.6265)
130	(11.9050)	.....	.....	.....	(11.9050)
254	(6.5000)	2.5000	.....	.....	(4.0000)
255	(2.4800)	(3.0000)	.....	.....	(5.4800)
300	<u>(2.1117)</u>	.....	<u>(23.2000)</u>	.....	<u>(25.3117)</u>
Total	<u>(9.5345)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9669)</u>	<u>(10.5014)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Escambia 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 students in ESOL, ESE Support Levels 4 and 5, and Career Education OJT, the Escambia 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 29.

Findings

**Net Audit
 Adjustments
 (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.

900 Instructional Hours Not Provided

1. [Ref. 149] Two schools, O.J. Semmes Elementary School (#0471) and Sid Nelson Learning Center (#0791), did not make up instructional time that was lost due to Hurricane Katrina; consequently, the schools provided only 881 and 895 hours of annual instruction, respectively, rather than the required 900 hours. We made the following audit adjustment:

102 Basic 4-8	(.4480)	
103 Basic 9-12	(.1680)	
112 Grades 4-8 with ESE Services	(.1456)	
113 Grades 9-12 with ESE Services	(.0336)	(.7952)
		(.7952)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Brownsville Middle School (#0151)

2. [Ref. 15101] We noted exceptions involving two ESE students. One student was not reported in accordance with the student's Matrix of Services form, and the Matrix form for the other student was not updated for changes to the ESE services authorized by the student's IEP. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

3. [Ref. 15102/03] The reported number of instructional minutes for certain class periods in the course schedules of 12 LEP students did not agree with the minutes designated for those class periods by the School's bell schedule. The effect of this reporting error resulted in the students being over-reported in program No. 130 (ESOL) and under-reported in program No. 102 (Basic 4-8) (Ref. 15102). We also noted the following exceptions for 7 of these 12 students (Ref. 15103):

- a. The files for two students were missing and could not be located.
- b. The parents of one student were not notified of their child's placement in ESOL.
- c. Three students were beyond the six-year period allowed for State funding of ESOL. We also noted that the file for one of these students did not contain documentation supporting the student's continued placement in ESOL.
- d. One student's LEP Student Plan was not reviewed and updated for the 2005-06 school year.

We made the following audit adjustments:

<u>Ref. 15102</u>		
102 Basic 4-8	.1036	
130 ESOL	(.1036)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)</u>
<u>Brownsville Middle School (#0151)</u> (Continued)		
Ref. 15103		
102 Basic 4-8	2.3474	
130 ESOL	<u>(2.3474)</u>	.0000
4. [Ref. 15171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
102 Basic 4-8	3.5344	
130 ESOL	<u>(3.5344)</u>	.0000
		<u>.0000</u>
<u>A. V. Clubbs Center (#0211)</u>		
5. [Ref. 21101] <u>Four Gifted ESE students in program No. 112 (Grades 4-8 with ESE Services) were not provided Gifted instruction. We made the following audit adjustment:</u>		
102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	<u>(2.0000)</u>	.0000
		<u>.0000</u>
<u>Ransom Middle School (#0221)</u>		
6. [Ref. 22101] <u>The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)</u>	
<u>Escambia High School (#0281)</u>		
7. [Ref. 28101] <u>One student was reported as Gifted, but had been dismissed from the Gifted program in the prior school year. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Ferry Pass Middle School (#0301)</u>		
8. [Ref. 30101] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>
9. [Ref. 30171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. 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>		
102 Basic 4-8	5.9408	
112 Grades 4-8 with ESE Services	<u>(5.9408)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Navy Point Elementary School (#0381)</u>		
10. [Ref. 38101] <u>One part-time ESE student, who was scheduled only for Speech Therapy, did not attend school during the 11-day survey window and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	<u>(.0200)</u>	<u>(.0200)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Navy Point Elementary School (#0381) (Continued)

11. [Ref. 38102] The LEP Committee for one LEP student did not consider at least two of the ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

12. [Ref. 38103] The LEP file for one LEP student was missing and could not be located. We made the following audit adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		(.0200)

Pensacola High School (#0411)

13. [Ref. 41101] We noted the following exceptions involving four students in ESOL:

- a. Two students should not have been reported in ESOL because they were FES and competent readers and writers. We also noted that one of the students was beyond the six-year period allowed for State funding of ESOL.
- b. The LEP Committee Meeting Form authorizing one student's continued placement in ESOL was signed by only one of the three District personnel required.
- c. The parents of one student in the October 2005 survey were not notified of their child's ESOL-placement until November 22, 2005.

We made the following audit adjustment:

103 Basic 9-12	1.5846	
130 ESOL	(1.5846)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)	
<u>Pensacola High School (#0411)</u> (Continued)		
14. [Ref. 41102] <u>The timecard for one Career Education student in OJT was missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0830)	(.0830)
15. [Ref. 41171] <u>The parents of the students taught by one out-of-field teacher during the school term covered by the October 2005 survey were not notified of the teacher's out-of-field status until February 2, 2006. We made the following audit adjustment:</u>		
103 Basic 9-12	3.9984	
113 Grades 9-12 with ESE Services	(3.9984)	.0000
		(.0830)
<u>Scenic Heights Elementary School (#0461)</u>		
16. [Ref. 46101] <u>The Basic subject area courses taken by five LEP students were incorrectly reported in ESOL. None of the courses concerned was ESOL-eligible. We made the following audit adjustment:</u>		
102 Basic 4-8	.4998	
130 ESOL	(.4998)	.0000
		.0000
<u>O. J. Semmes Montessori Academy (#0471)</u>		
17. [Ref. 47101] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

O. J. Semmes Montessori Academy (#0471) (Continued)

18. [Ref. 47102] One part-time ESE student, who was enrolled for one hour of Speech Therapy per week, was not provided therapy during the 11-day window of the reporting survey. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.0200)	(.0200)
		(.0200)

J. M. Tate Senior High School (#0521)

19. [Ref. 52101] One student in OJT was reported for more OJT time than was supported by the student's timecard. We made the following audit adjustment:

300 Career Education 9-12	(.0132)	(.0132)
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20. [Ref. 52102] The files for five ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEPs. We made the following audit adjustment:

103 Basic 9-12	4.5000	
113 Grades 9-12 with ESE Services	(4.5000)	.0000
		(.0132)

Warrington Elementary School (#0551)

21. [Ref. 55102] One part-time ESE student in the Hospital and Homebound program was reported incorrectly in program No. 255 (ESE Support Level 5) for both the student's on-campus instruction and the student's intermittent homebound instruction. According to the student's Matrix of Services form, only the student's intermittent homebound instruction should have been reported in program No. 255. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)</u>
<u>Warrington Elementary School (#0551)</u> (Continued)	
112 Grades 4-8 with ESE Services	.4300
255 ESE Support Level 5	(.4800)
	(.0500)
<p>22. [Ref. 55103] <u>We noted exceptions involving two ESE students. The <i>Matrix of Services</i> form for one student had been changed to show increased scores for two Domains; however, no specific services were indicated in those Domains and the increased scores were not supported by explanatory notes, and were not initialed and dated. The <i>Matrix</i> form for the second student was incorrectly totaled to 18 points. It should have been totaled to 15 points. We made the following audit adjustment:</u></p>	
111 Grades K-3 with ESE Services	1.5000
254 ESE Support Level 4	(1.5000)
	.0000
<p>23. [Ref. 55171] <u>One teacher did not hold a Florida teaching certificate. We made the following audit adjustment:</u></p>	
102 Basic 4-8	3.7334
112 Grades 4-8 with ESE Services	(3.7334)
	.0000
<p>24. [Ref. 55172] <u>One teacher did not earn the 60 in-service training points required in ESOL strategies pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u></p>	
101 Basic K-3	1.6000
130 ESOL	(1.6000)
	.0000
	(.0500)

West Pensacola Elementary School (#0581)

25. [Ref. 58101] Two ESE students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)</u>
<u>West Pensacola Elementary School (#0581)</u> (Continued)	
111 Grades K-3 with ESE Services	(.5000)
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(.5000)
	.0000
26. [Ref. 58102] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	(.5000)
	.0000
	.0000
<u>J. H. Workman Middle School (#0601)</u>	
27. [Ref. 60102] <u>The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were developed. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	2.0000
254 ESE Support Level 4	(2.0000)
	.0000
28. [Ref. 60103] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
29. [Ref. 60104] <u>Our examination procedures included an automated comparison of the course numbers reported in program No. 130 (ESOL) to the course numbers designated as eligible for that program by the Department of Education. The results of the tests disclosed that two courses were reported incorrectly in ESOL. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)</u>
J. H. Workman Middle School (#0601) (Continued)	
102 Basic 4-8	.2352
130 ESOL	(.2352)
	.0000
30. [Ref. 60171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustment:</u>	
102 Basic 4-8	.3920
112 Grades 4-8 with ESE Services	(.3920)
	.0000
	.0000
Reinhardt Holm Elementary School (#0602)	
31. [Ref. 60201] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
112 Grades 4-8 with ESE Services	(.5000)
254 ESE Support Level 4	.5000
254 ESE Support Level 4	(.5000)
	.0000
32. [Ref. 60202] <u>One ESE student in the October survey was reported incorrectly for 90 minutes of instruction. The student should have been reported for 60 minutes of instruction. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	(.0100)
	(.0100)
Sid Nelson Community Learning Center (#0791)	
33. [Ref. 79101] <u>We noted exceptions involving three ESE students, as follows:</u>	
a. <u>The Matrix of Services form for one full-time student in program No. 254 (ESE Support Level 4) was not reviewed and updated when the student's new IEP was developed.</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Sid Nelson Community Learning Center (#0791) (Continued)

- b. One student was enrolled on a part-time basis for Speech Therapy two days a week, but did not receive any therapy during the 11-day window of the reporting survey.
- c. The course schedule for one part-time student was overstated. The student was reported for 90 minutes of instruction per week, but was provided only 45 minutes.

We made the following audit adjustment:

111 Grades K-3 with ESE Services	.9716	
254 ESE Support Level 4	<u>(1.0000)</u>	(.0284)

34. [Ref. 79171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. 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 adjustment:

103 Basic 9-12	.5838	
300 Career Education 9-12	<u>(.5838)</u>	.0000

35. [Ref. 79172] The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>(4.0000)</u>	<u>(4.0000)</u>
		<u>(4.0284)</u>

W. J. Woodham High School (#0851)

36. [Ref. 85101] The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)
<u>W. J. Woodham High School (#0851)</u> (Continued)	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000) .0000
37. [Ref. 85102] <u>The timecards for two students in OJT were not signed by the students' employers; consequently, the students' OJT time was not adequately supported. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.3328) (.3328)
	(.3328)
<u>Pine Forest High School (#0862)</u>	
38. [Ref. 86201] <u>The file for one ESE Gifted student did not contain an EP that was valid for the reporting survey. We made the following audit adjustment:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	(1.0000) .0000
39. [Ref. 86202] <u>We noted the following exceptions for four students in OJT:</u>	
a. <u>The timecards for two students were not signed by the students' supervisors.</u>	
b. <u>The timecards for two students in the October survey indicated that the students did not work during that survey. We also noted that the timecard covering the February survey for one of the students was missing and could not be located.</u>	
<u>We made the following audit adjustment:</u>	
300 Career Education 9-12	(.6819) (.6819)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pine Forest High School (#0862) (Continued)

40. [Ref. 86203] District policy required that all schools prepare and maintain attendance source documents signed and dated by the teachers concerned. Pine Forest High School (#0862) did not comply with this policy, but instead used an automated system that required each teacher to take and input student attendance directly on-line using the teacher’s classroom computer. However, there were no procedures in place to ensure that each teacher did this on a daily basis and, if a teacher did not take attendance, the system showed each student in that teacher’s classroom as being present for that particular class period.

We noted that seven late-arriving students were shown in the automated system as present for one or more class periods during a school day in the 11-day survey window, but were not shown on the manually prepared check-in lists used to document late-arriving students. Given the lack of attendance source documents and assurance that student attendance was consistently taken on a daily basis by each teacher, as discussed above, we concluded that the attendance of these seven students was not adequately supported.

We made the following audit adjustment:

103 Basic 9-12	(2.5830)	
113 Grades 9-12 with ESE Services	(.5000)	
300 Career Education 9-12	(.4170)	(3.5000)
		(4.1819)

Escambia Westgate Center (#0922)

41. [Ref. 92201] We noted exceptions involving two ESE students. One student was not reported in accordance with the student's Matrix of Services form. The other student had two conflicting Matrix forms, each dated August 2, 2005: one supported ESE Support Level 4 and the other supported ESE Support Level 5. We were unable to determine which Matrix form was correct. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)</u>
<u>Escambia Westgate Center (#0922)</u> (Continued)	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(1.5000)
	<u>.0000</u>
	<u>.0000</u>

Lakeview Special Education (#0924)

42. [Ref. 92401] We noted the following exceptions for seven ESE students in the October and February surveys:

- a. One student in the October survey was not reported in accordance with the student's *Matrix of Services* form.
- b. The *Matrix of Services* forms for five students in the February survey incorrectly included one Special Considerations point designated for students with a Level 5 rating in four Domains. These five students had a Level 5 rating in only three Domains. We also noted that one of five students, who was also in the October survey, was not reported in accordance with the student's *Matrix* form covering that survey.
- c. The file for one student in the February survey did not contain a *Matrix* form covering that survey.

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	(3.0000)	
		<u>.0000</u>
		<u>.0000</u>

W. Florida High School of Advanced Tech. (#1251)

43. [Ref. 125101] The file for one ESE student did not contain an EP covering the reporting survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

W. Florida High School of Advanced Tech. (#1251) (Continued)

44. [Ref. 125102] The reported course schedules for 242 students (3 of whom were in our Career Education OJT sample) incorrectly listed a 150-minute non-credit study hall in program No. 300 (Career Education). The study hall minutes should have been reported in program No. 103 (Basic 9-12) using a study hall course number. We made the following audit adjustment:

103 Basic 9-12	23.2000	
300 Career Education 9-12	<u>(23.2000)</u>	<u>.0000</u>
		<u>.0000</u>

Escambia Bay Marine Institute (#2019)

45. [Ref. 201902] Five students (one in July, one in October, and three in June) were either not in membership (one student) during the reporting survey or not in attendance (four students) during the 11-day survey window and should not have been reported. We made the following audit adjustment:

103 Basic 9-12	(.7779)	
112 Grades 4-8 with ESE Services	(.0945)	
113 Grades 9-12 with ESE Services	<u>(.0945)</u>	<u>(.9669)</u>

46. [Ref. 201971] We noted the following exceptions involving one out-of-field ESE teacher in the February survey: (1) the teacher, who held certification in Business Education, was not approved by the Charter School Board to teach ESE out-of-field; and (2) the parents of the ESE students concerned were not notified of the teacher's out-of-field status. We noted that the teacher was issued ESE certification on February 16, 2006; however, since this was six days after the end of the February survey, the certification was not effective at that time. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Escambia 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 Adjustments (Unweighted FTE)
<u>Escambia Bay Marine Institute (#2019)</u> (Continued)		
102 Basic 4-8	.8000	
103 Basic 9-12	2.0000	
112 Grades 4-8 with ESE Services	(.8000)	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	<u>.0000</u>
		<u>(.9669)</u>
		<u>(10.5014)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Escambia 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) student course schedules are reported in accordance with each school’s bell schedule; (2) only eligible courses are reported for funding in ESOL; (3) FTE is correctly calculated for all reported students, particularly with regard to students in the Hospital and Homebound program who were provided both on-campus instruction and homebound instruction; (4) only enrolled students who were in attendance at least one day during the 11-day survey window are reported for FEFP-funding; (5) timecards for students in OJT are properly completed and retained in readily accessible files and the course schedules for those students are accurately reported; (6) 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; (7) teachers are properly certified or, if out-of-field, have appropriate School Board approval and parental notification; and (8) teachers earn the number of in-service training points required in ESOL strategies, pursuant to their in-service training timelines.

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 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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia County District School Board
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

Attendance (Continued)

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

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
 Matrix of Services Handbook

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Escambia 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.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

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 F

Escambia County District School Board
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found on page 53 of this report.

The accompanying notes are an integral part of this schedule.

Escambia 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 Escambia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Escambia 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 Escambia County. For the fiscal year ended June 30, 2006, the District operated 78 schools, reported 42,668.49 unweighted full-time equivalent (FTE) students, and received approximately \$140 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.

Escambia 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 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 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.

Escambia 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:

Escambia 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>
- 900 Instructional Hours Not Provided	1
1. Bratt Elementary School	NA
2. Brownsville Middle School	2 through 4
3. A. V. Clubbs Center	5
4. Ransom Middle School	6
5. Escambia High School	7
6. Ferry Pass Middle School	8 and 9
7. Navy Point Elementary School	10 through 12
8. Pensacola High School	13 through 15
9. Scenic Heights Elementary School	16
10. O. J. Semmes Montessori Academy	17 and 18
11. J. M. Tate Senior High School	19 and 20
12. Ernest Ward Middle School	NA
13. Warrington Elementary School	21 through 24
14. C. A. Weis Elementary School	NA
15. West Pensacola Elementary School	25 and 26
16. J. H. Workman Middle School	27 through 30
17. Reinhardt Holm Elementary School	31 and 32
18. Sid Nelson Community Learning Center	33 through 35
19. W. J. Woodham High School	36 and 37
20. Pine Forest High School	38 through 40
21. Escambia Westgate Center	41
22. Lakeview Special Education	42
23. W. Florida High School of Advanced Tech.	43 and 44
24. Escambia Bay Marine Institute	45 and 46
25. Pensacola Beach Charter School	NA



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



850/488-5534/SC 278-5534
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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 ESCAMBIA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated January 22, 2007, that the Escambia 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 determination and reporting of its number of students transported, as follows: 89 of the 519 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE B, finding Nos. 2, 6, 7, 8, 9, and 10.)

In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Escambia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006.

The results of our examination disclosed 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 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 Escambia 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

June 4, 2007

SCHEDULE A

Escambia County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 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	804	100.00%	51,246	100.00%
Sample ²	-	-	519	1.01%
<u>Test Results - Sample Students</u>				
Students w/ Exceptions	-	-	89	(17.15%)
Net Audit Adjustments	-	-	(52)	(10.02%)
<u>Test Results - Non-Sample Students</u>				
Net Audit Adjustments	-	-	(1,000)	1.95%
<u>Test Results – Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(1,052)	2.05%

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 51,246 students in the following ridership categories: 2,797 in IDEA (K-12), Weighted; 18 in IDEA (K-12), Unweighted; 346 in IDEA (PK), Weighted; 69 in IDEA (PK), Unweighted; 159 in Teenage Parents and Infants; 12,608 in Hazardous Walking; 35,075 in Two Miles or More; Weighted; 90 in Center to Center (IDEA), Unweighted; and 84 in Center to Center (Vocational). The District also reported operating a total of 804 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Escambia 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, the Escambia 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 49.

**Students
 Transported
 Net Audit
 Adjustments**

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 the instances of noncompliance discussed in finding Nos. 1 through 5. 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. 6 through 10. Audit adjustments from our general tests affect non-sample students and audit adjustments from our detailed tests affect sample students, unless otherwise noted.

General Tests

1. [Ref. 51] The reported number of buses was over-stated by 30 (6 in July, 14 in October, and 10 in February). We also noted exceptions involving 908 students, as follows:

- a. Two hundred and six students were reported in ridership categories for which they were not eligible, as follows: 187 middle and high school students (134 in October and 53 in February) were reported in Hazardous Walking, a category limited to students in elementary school, and 19 students in K-12 grade levels (18 in October and 1 in February) were reported as PK students in IDEA (PK), Unweighted.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

- b. The bus drivers' reports for 514 students (264 in October, and 250 in February) did not adequately support the students' ridership. We noted instances of conflicting dates (i.e., 2005 and 2006 marked on the same report) and extreme variances between the students listed on a report and the students reported for the bus concerned; consequently, it was not clear that the reports were for surveys covering the 2005-06 school year, and we concluded that the reports could not be relied upon.
- c. The bus drivers' reports for 30 students in Two Miles or More in the February survey did not support the students' reported ridership. The students were either not listed on the reports or the reports indicated that the students did not ride the bus during the reporting survey.
- d. The bus drivers' reports for seven buses with a reported ridership of 158 students (69 in July, 38 in October, and 51 in February) were missing and could not be located.

We made the following audit adjustments:

July 2005 Survey

Number of buses operated	(6)	--
--------------------------	-----	----

October 2005 Survey

Number of buses operated	(14)	--
--------------------------	------	----

February 2006 Survey

Number of buses operated	(10)	--
--------------------------	------	----

a. **October 2005 Survey**

90 Days-in-Term

IDEA (PK), Unweighted	(18)
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Hazardous Walking	(134)
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia 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 Adjustments</u>
<u>General Tests</u> (Continued)		
<u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted	(1)	
Hazardous Walking	<u>(53)</u>	(206)
b. <u>October 2005 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(264)	
<u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(249)	
Two Miles or More	<u>(1)</u>	(514)
c. <u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More	<u>(30)</u>	(30)
d. <u>July 2005 Survey</u>		
<u>5 Days-in-Term</u>		
Hazardous Walking	(29)	
Two Miles or More	<u>(40)</u>	
<u>October 2005 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(38)	
<u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(29)	
Two Miles or More	<u>(22)</u>	<u>(158)</u>
		<u>(908)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

2. [Ref. 54] Forty-one PK students (13 of whom were in our sample) were reported incorrectly in IDEA (PK), Unweighted (21 in the October survey and 20 in the February survey). The students were not IDEA or enrolled in a Teenage Parents and Infants program and, thus, were not eligible for State transportation funding. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

IDEA (PK), Unweighted - <i>Sample Students</i>	(7)	
IDEA (PK), Unweighted - <i>Non-Sample Students</i>	(14)	

February 2006 Survey

90 Days-in-Term

IDEA (PK), Unweighted - <i>Sample Students</i>	(6)	
IDEA (PK), Unweighted - <i>Non-Sample Students</i>	(14)	(41)

3. [Ref. 56] One bus that transported 91 students was inadvertently omitted from the October survey reporting. We made the following audit adjustment:

October 2005 Survey

90 Days-in-Term

Hazardous Walking	31	
Two Miles or More	<u>60</u>	91

4. [Ref. 57] Eighty-five Gifted students (22 in October and 63 in February) were incorrectly reported for 90 days-in-term. They should have been reported for 18 days-in-term. We made the following audit adjustments:

October 2005 Survey

18 Days-in-Term

Center to Center (IDEA), Unweighted	22	
-------------------------------------	----	--

90 Days-in-Term

Center to Center (IDEA), Unweighted	(22)	
-------------------------------------	------	--

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia 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 Adjustments</u>
<u>General Tests</u> (Continued)		
<u>February 2006 Survey</u>		
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	63	
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(63)	0
5. [Ref. 58] <u>One hundred fifty-five students (77 in October and 78 in February) were incorrectly reported in Two Miles or More. These students lived less than two miles from their assigned school and should not have been reported for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2005 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More	(77)	
<u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More	(78)	(155)
Net Audit Adjustments from General Tests		<u>(1,013)</u>
Sample Students (See finding No. 2.)		(13)
Non-Sample Students		<u>(1000)</u>
Net Audit Adjustments from General Tests		<u>(1,013)</u>

Detailed Tests

6. [Ref. 52] During the October survey, we noted the following exceptions involving 20 students:
- a. One student in IDEA (K-12), Weighted did not meet at least one of the five criteria required for weighted classification. However, the student lived more than two miles from school and was eligible to be reported in Two Miles or More.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

- b. Eight students in Hazardous Walking were not eligible to be reported in this category. Six of the students lived more than two miles from school and should have been reported in Two Miles or More. The remaining two students did not have to cross a designated hazard to reach school and were not otherwise eligible for State transportation funding.
- c. Six students in Two Miles or More did not live two miles or more from school. However, one of the students was eligible for reporting in Hazardous Walking. The remaining five were not eligible for State transportation funding.
- d. Five students were reported incorrectly in Center to Center (IDEA), Unweighted. The students were enrolled in a Vocational education program and should have been reported in Center to Center (Vocational).

We made the following audit adjustment:

October 2005 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
Hazardous Walking	(8)	
Two Miles or More	(6)	
Center to Center (IDEA), Unweighted	(5)	
Hazardous Walking	1	
Two Miles or More	7	
Center to Center (Vocational)	5	(7)

7. [Ref. 53] Fourteen students (three in July, four in October, and seven in February) did not ride a bus during the surveys concerned; consequently, they should not have been reported. We made the following audit adjustments:

July 2005 Survey

5 Days-in-Term

Two Miles or More	(3)
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

October 2005 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
IDEA (PK), Unweighted	(1)	
Hazardous Walking	(1)	
Two Miles or More	(1)	

February 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(4)	
IDEA (PK), Weighted	(1)	
Center to Center (IDEA), Unweighted	(1)	
Center to Center (Vocational)	(1)	(14)

8. [Ref. 55] During the February survey, we noted the following exceptions involving 27 students:

- a. Five students in IDEA (K-12), Weighted did not meet at least one of the five criteria required for weighted classification. Four of the five students were eligible to be reported in other categories: one in Hazardous Walking, one in IDEA (K-12), Unweighted, and two in Two Miles or More.
- b. Three students in Hazardous Walking were not eligible to be reported in that category because they lived more than two miles from school. The students should have been reported in Two Miles or More.
- c. Sixteen students were reported incorrectly in Two Miles or More. The students lived less than two miles from school. However, six of the students were eligible for reporting in Hazardous Walking. The remaining ten were not eligible for State transportation funding.
- d. Three students were reported in Center to Center (Vocational) for a 90 day term; however, the students were enrolled in a program for gifted students for 1-day a week and should have been reported in Center to Center (IDEA), Unweighted for an 18 day term.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

We made the following audit adjustment:

February 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(5)	
Hazardous Walking	(3)	
Two Miles or More	(16)	
Center to Center (Vocational)	(3)	

90 Days-in-Term

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

18 Days-in-Term

Center to Center (IDEA), Unweighted	<u>3</u>	(11)
-------------------------------------	----------	------

9. [Ref. 59] Seven students in the July survey were reported incorrectly in Hazardous Walking. Two of the students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustment:

July 2005 Survey

5 Days-in-Term

Hazardous Walking	(7)	
Two Miles or More	<u>2</u>	(5)

10. [Ref. 60] During the June survey, we noted the following exceptions involving eight students:

- a. Three students were reported incorrectly in IDEA (K-12), Unweighted. They lived more than two miles from school and should have been reported in Two Miles or More. We also noted that two of these three students were not IDEA students.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Escambia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

- b. Five students were reported incorrectly in Two Miles or More. The students lived less than two miles from school. Three of the five students were eligible to be reported in Hazardous Walking.

We made the following audit adjustment:

June 2006 Survey

24 Days-in-Term

IDEA (K-12), Unweighted (3)

Two Miles or More (5)

Hazardous Walking 3

Two Miles or More 3 (2)

Net Audit Adjustments from Detailed Tests (39)

Sample Students (39)

Non-Sample Students 0

Net Audit Adjustments from Detailed Tests (39)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Escambia 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) bus driver reports are accessible to support reported students; (2) students are reported in the proper ridership category and have documentation to support that reporting; (3) Gifted students are reported for the correct number of days-in-term; and (4) only eligible students who were transported during the 11-day window of a survey period are reported with that survey’s results.

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

Escambia County District School Board
Student 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 53 of this report.

The accompanying notes are an integral part of this schedule.

Escambia County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Escambia County

For the fiscal year ended June 30, 2006, the District received approximately \$11.4 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2005	58	874
October 2005	350	24,977
February 2006	354	24,938
June 2006	<u>42</u>	<u>457</u>
Total	<u>804</u>	<u>51,246</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

Escambia County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2006. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

215 WEST GARDEN STREET, PENSACOLA, FL 32502
PHONE 850/432-6121, FAX 850/469-6379
<http://www.escambia.k12.fl.us>
JIM PAUL, SUPERINTENDENT

June 28, 2007

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

Attention: Mr. Joseph L. Williams, Section 321

Dear Mr. Monroe:

The Escambia County School District concurs with the findings of the Auditor General as contained in the report on full-time equivalent (FTE) students and student transportation for the fiscal year ended June 30, 2006.

As corrective actions for these findings, the District will: (1) provide inservice training to ensure that ESOL eligibility and record keeping requirements are followed; (2) advise ESE personnel regarding the need for accurate matrix preparation and record keeping; and (3) provide inservice training to school based OJT coordinators to further emphasize the importance of accurate preparation and retention of time cards.

Student Transportation

The District's Transportation Department will provide inservice training to emphasize the eligibility requirements for each ridership category and the need for more accurate record keeping and retention of bus driver reports.

Sincerely,

Jim Paul

JP:MJ:jb

Affirmative action/equal opportunity employer