

AUDITOR GENERAL
WILLIAM O. MONROE, CPA



SARASOTA COUNTY DISTRICT SCHOOL BOARD

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

AND

STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2006

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Frank H. Kovach, Chairman; Dr. Kathy Kleinlein, Vice Chairman; Shirley Brown; Dr. Carol Todd; Caroline Zucker; and Dr. Gary W. Norris, Superintendent.

This examination was conducted by Patricia A. Ferguson and Mary Anne Pekkala, CPA, and was 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.

Sarasota County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2006

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Test Results	4
Schedule B - Effect of Audit Adjustments on Weighted FTE	6
Schedule C - Audit Adjustments by School	7
Schedule D - Findings and Audit Adjustments	12
Schedule E – Recommendations and Regulatory Citations.....	44
Schedule F – Summary of Management’s Response	47
Notes to Schedules.....	48
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	52
Schedule A - Populations, Samples, and Test Results	54
Schedule B - Findings and Audit Adjustments.....	55
Schedule C – Recommendations and Regulatory Citations.....	59
Schedule D – Summary of Management’s Response	60
Notes to Schedules.....	61
MANAGEMENT'S RESPONSE.....	63

Sarasota 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

NES – Non-English Speaking

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



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT SARASOTA COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated January 9, 2007, that the Sarasota County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed instances of material noncompliance involving students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), as follows: 79 of the 287 students in our sample for ESOL;¹ 64 of the 207 students in our sample for ESE Support Levels 4 and 5;² and 61 of the 124 students in our

sample for Career Education 9-12 (OJT)³ had exceptions involving reporting errors or supporting records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting records for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Sarasota 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 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 the reporting of, and the preparation and maintenance of supporting records for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (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.

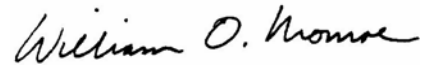
¹ For ESOL sample student exceptions, see SCHEDULE D, finding Nos. 1, 7, 8, 9, 11, 17, 18, 33, 34, 37, 38, 42, 43, 44, 45, 46, 52, 56, 64, 65, 66, 67, 69, 70, 104, and 105.

² For ESE Support Levels 4 and 5 sample student exceptions, see SCHEDULE D, finding Nos. 3, 12, 25, 29, 30, 31, 35, 48, 54, 58, 59, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 83, 84, 85, 86, 87, 90, 97, 98, 99, 101, and 106.

³ For Career Education 9-12 (OJT) sample student exceptions, see SCHEDULE D, finding Nos. 4, 5, 24, 49, 50, 60, 61, 62, 91, 92, 93, 102, and 103.

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 Sarasota County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

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

William O. Monroe, CPA
June 18, 2007

SCHEDULE A

Sarasota 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	50	100.00%	16,752	100.00%	28,690.2037	100.00%
Sample Size ⁴	18	36.00%	404	2.41%	350.8905	1.22%
Students w/Exceptions	-	-	(8)	(1.98%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	105.7346	-
2. Basic with ESE Services						
Population ³	56	100.00%	4,361	100.00%	10,263.7239	100.00%
Sample Size ⁴	20	35.71%	344	7.89%	306.3928	2.99%
Students w/Exceptions	-	-	(30)	(8.72%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(34.9866)	-
3. ESOL						
Population ³	37	100.00%	1,210	100.00%	1,411.4122	100.00%
Sample Size ⁴	15	40.54%	287	23.72%	199.4866	14.13%
Students w/Exceptions	-	-	(79)	(27.53%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(40.1759)	-
4. ESE Support Levels 4 and 5						
Population ³	31	100.00%	576	100.00%	588.5681	100.00%
Sample Size ⁴	15	48.39%	207	35.94%	143.5025	24.38%
Students w/Exceptions	-	-	(64)	(30.92%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(20.7641)	-
5. Career Education 9-12						
Population ³	12	100.00%	530	100.00%	944.0450	100.00%
Sample Size ⁴	6	50.00%	124	23.40%	27.6654	2.93%
Students w/Exceptions	-	-	(61)	(49.19%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(26.6547)	-

<u>All Programs</u>						
Population ³	56	100.00%	23,429	100.00%	41,897.9529	100.00%
Sample Size ⁴	20	35.71%	1,366	5.83%	1,027.9378	2.45%
Students w/Exceptions	-	-	(242)	(17.72%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(16.8467)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Sarasota County District School Board
 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 Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	56	100.00%	811	100.00%
Sample Size ⁴	20	35.71%	228	28.11%
Teachers w/Exceptions	-	-	(16)	(7.02%)

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 schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments 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

Sarasota 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	30.2601	1.018	30.8048
102 Basic 4-8	12.0127	1.000	12.0127
103 Basic 9-12	63.4618	1.113	70.6330
111 Grades K-3 with ESE Services	(5.0083)	1.018	(5.0984)
112 Grades 4-8 with ESE Services	(5.5075)	1.000	(5.5075)
113 Grades 9-12 with ESE Services	(24.4708)	1.113	(27.2360)
130 ESOL	(40.1759)	1.318	(52.9518)
254 ESE Support Level 4	(14.4717)	3.818	(55.2530)
255 ESE Support Level 5	(6.2924)	5.190	(32.6576)
300 Career Education 9-12	<u>(26.6547)</u>	1.193	<u>(31.7991)</u>
Total	<u>(16.8467)</u>		<u>(97.0529)</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

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

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0012</u>	<u>#0051</u>	<u>#0084</u>	
101 Basic K-3	1.0000	.....	.....	1.0000
102 Basic 4-8	.....	.....	4.8632	4.8632
103 Basic 9-12	.....	1.7810	.....	1.7810
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	(2.5000)	(2.5000)
113 Grades 9-12 with ESE Services	.....	(1.5000)	.....	(1.5000)
130 ESOL	(1.0000)	(1.7844)	(1.8632)	(4.6476)
254 ESE Support Level 4	.....	.....	(1.0000)	(1.0000)
255 ESE Support Level 5	.....	(.1668)	.....	(.1668)
300 Career Education 9-12	.....	<u>(3.0328)</u>	.....	<u>(3.0328)</u>
Total	<u>.0000</u>	<u>(4.7030)</u>	<u>(.5000)</u>	<u>(5.2030)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota 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 Adjustments¹				Balance Forward
		#0085	#0111	#0131	#0171	
101	1.0000	.....	.....	1.0000	2.5000	4.5000
102	4.8632	.....	2.4445	(.4466)	.5050	7.3661
103	1.7810	13.1813	.....	.....	.....	14.9623
111	.0000	.....	.....	.5000	(1.0000)	(.5000)
112	(2.5000)	.....	(1.2727)	.....	(.5050)	(4.2777)
113	(1.5000)	(8.7683)	.....	.....	.....	(10.2683)
130	(4.6476)	(4.6056)	.....	(.5534)	(1.5000)	(11.3066)
254	(1.0000)	.....	(1.0000)	(.5000)	.....	(2.5000)
255	(.1668)	(.2835)	(.1718)	.....	.....	(.6221)
300	<u>(3.0328)</u>	<u>(.4370)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.4698)</u>
Total	<u>(5.2030)</u>	<u>(.9131)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.1161)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota 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>#0181</u>	<u>#0201</u>	<u>#0211</u>	<u>#0221</u>	
101	4.5000	.....	10.5750	.....	.....	15.0750
102	7.3661	.....	2.3500	.....	.....	9.7161
103	14.9623	8.2560	.....	.....	8.5343	31.7526
111	(.5000)	.....	.....	.1400	.....	(.3600)
112	(4.2777)	.....	.....	.....	.....	(4.2777)
113	(10.2683)	(.7502)	.....	.....	(7.1190)	(18.1375)
130	(11.3066)	(7.5058)	(12.9250)	.....	(.7086)	(32.4460)
254	(2.5000)	(.5000)	.....	(.2415)	(.7067)	(3.9482)
255	(.6221)	.....	.....	(.0921)	.....	(.7142)
300	<u>(3.4698)</u>	<u>(2.4243)</u>	<u>.....</u>	<u>.....</u>	<u>(1.5896)</u>	<u>(7.4837)</u>
Total	<u>(6.1161)</u>	<u>(2.9243)</u>	<u>.0000</u>	<u>(.1936)</u>	<u>(1.5896)</u>	<u>(10.8236)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota 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
		#0271	#0291	#0292	#0293	
101	15.0750	13.9234	.6000	.....	.....	29.5984
102	9.7161	.....	.5000	.1200	1.5000	11.8361
103	31.7526	.....	.....	.0800	.....	31.8326
111	(.3600)	(8.5066)	.....	.0200	2.5000	(6.3466)
112	(4.2777)	.....	.....	.0600	(.5000)	(4.7177)
113	(18.1375)	.....	.....	1.2450	4.5000	(12.3925)
130	(32.4460)	(5.4168)	(1.1000)	.....	.....	(38.9628)
254	(3.9482)	.....	.....	(.1882)	(8.5000)	(12.6364)
255	(.7142)	.....	.....	(3.5782)	.0000	(4.2924)
300	<u>(7.4837)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(7.4837)</u>
Total	<u>(10.8236)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.2414)</u>	<u>(.5000)</u>	<u>(13.5650)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Sarasota 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>#0411</u>	<u>#0412</u>	<u>#1231</u>	<u>#1251</u>	
101	29.5984	.....	.....	.6617	.....	30.2601
102	11.8361	.1556	.0210	.....	.....	12.0127
103	31.8326	4.0242	3.0316	.....	24.5734	63.4618
111	(6.3466)	.....	.....	1.3383	.....	(5.0083)
112	(4.7177)	(.1556)	(.6342)	.....	.....	(5.5075)
113	(12.3925)	(1.9087)	(3.1546)	.....	(7.0150)	(24.4708)
130	(38.9628)	.....	.....	.....	(1.2131)	(40.1759)
254	(12.6364)	.....	(.1437)	(1.2000)	(.4916)	(14.4717)
255	(4.2924)	.....	.....	(1.0000)	(1.0000)	(6.2924)
300	<u>(7.4837)</u>	<u>(2.1155)</u>	<u>(1.2702)</u>	.....	<u>(15.7853)</u>	<u>(26.6547)</u>
Total	<u>(13.5650)</u>	<u>.0000</u>	<u>(2.1501)</u>	<u>(.2000)</u>	<u>(.9316)</u>	<u>(16.8467)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sarasota 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 non-compliance involving the reporting of, and preparation and maintenance of supporting records for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJTI), the Sarasota 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 44.

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.

Alta Vista Elementary School (#0012)

1. [Ref. 1201] One FES student was placed in ESOL based solely on the request of the student's parents. An FES student may be placed in ESOL only upon recommendation of an LEP Committee which has considered at least two of the placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	<u>.0000</u>
		<u>.0000</u>

Sarasota High School (#0051)

2. [Ref. 5101] One Basic student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.5000)	(.5000)
----------------	---------	---------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Sarasota High School (#0051) (Continued)

3. [Ref. 5102] We noted exceptions involving one student who was provided Hospital and Homebound services on an intermittent basis under ESE Special Programs (#0292) and on-campus Basic instruction at Sarasota High School (#0051). The student was reported for .0800 FTE for homebound instruction and .4200 FTE for on-campus instruction, but was provided, and should have been reported for, only the homebound instruction. We also noted that a portion of the student's incorrectly reported on-campus Basic instruction (.1668 FTE) was shown under program No. 255 (ESE Support Level 5) rather than program No. 103 (Basic 9-12). We made the following audit adjustment:

103 Basic 9-12	(.2532)	
255 ESE Support Level 5	(.1668)	(.4200)

4. [Ref. 5103] The timecards for 15 Career Education students in OJT were either missing and could not be located or did not adequately support the work hours reported for those students. For example, we noted that several students were reported for more time than was listed on their timecards and one student's timecard was signed prior to the work reported. We made the following audit adjustment:

300 Career Education 9-12	(2.9494)	(2.9494)
---------------------------	----------	----------

5. [Ref. 5104] One ESE student and one Career Education student were not in attendance during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.2502)	
113 Grades 9-12 with ESE Services	(.5000)	
300 Career Education 9-12	(.0834)	(.8336)

6. [Ref. 5105] The files for two 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:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>
Sarasota High School (#0051) (Continued)	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	(1.0000)
	.0000
7. [Ref. 5106] <u>The files for two LEP students did not contain an LEP Student Plan for the 2005-06 school year. We made the following audit adjustment:</u>	
103 Basic 9-12	.5904
130 ESOL	(.5904)
	.0000
8. [Ref. 5107] <u>The English language proficiency of two LEP students was not assessed prior to the students' ESOL-placement being extended for a fourth year. We noted that the assessments for the students were done in May 2006, but should have been done in December 2005, and January 2006, respectively. We made the following audit adjustment:</u>	
103 Basic 9-12	.3336
130 ESOL	(.3336)
	.0000
9. [Ref. 5108] <u>The file for one LEP student did not contain evidence that the student's parents had been notified of their child's ESOL-placement. We made the following audit adjustment:</u>	
103 Basic 9-12	.6804
130 ESOL	(.6804)
	.0000
10. [Ref. 5170] <u>One teacher taught Language Arts to classes that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of this LEP student were not notified of the teacher's out-of-field status. We further noted that the teacher did not timely earn the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The points were earned on October 28, 2005, but should have been earned by August 10, 2005. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>
Sarasota High School (#0051) (Continued)		
103 Basic 9-12	.1800	
130 ESOL	(.1800)	.0000
		(4.7030)
Booker Middle School (#0084)		
11. [Ref. 8401] <u>One LEP student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
102 Basic 4-8	(.0363)	
130 ESOL	(.4637)	(.5000)
12. [Ref. 8402] <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
13. [Ref. 8403/04] <u>The files for two Gifted students did not contain an EP that covered the reporting surveys. We made the following audit adjustments:</u>		
<u>Ref. 8403</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
<u>Ref. 8404</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
14. [Ref. 8405] <u>The file for one ESE student did not contain an IEP covering the reporting surveys. We noted that the student initially enrolled in the District on September 19, 2005. An IEP meeting was held on October 10, 2005, however, no IEP was printed until August 4, 2006, after it was noted in the 2006-07 school year that the form was missing. Finding continues on next page.</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Booker Middle School (#0084) (Continued)

We also noted that the student’s ESE staffing documentation was not fully completed and did not contain any participant names or signatures. We made the following audit adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

15. [Ref. 8406] The parents of one ESE student were not invited to the student’s IEP-development meeting. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

16. [Ref. 8470] One teacher taught Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

102 Basic 4-8	1.3995	
130 ESOL	<u>(1.3995)</u>	<u>.0000</u> <u>(.5000)</u>

Booker High School (#0085)

17. [Ref. 8501] The LEP Student Plans for 12 students in ESOL were not updated for the 2005-06 school year on a timely basis (i.e., prior to one or both of the reporting surveys). We also noted the following additional exceptions involving 5 of these 12 students: (a) the parents of one student, who was initially placed in ESOL in 2003, were not notified of the student’s ESOL-placement until November 29, 2005; (b) the English language proficiency of two students was not assessed prior to the start of their sixth year of ESOL-placement; and (c) 9-week courses taken by two of the students were incorrectly reported as 18-week courses. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>Booker High School (#0085)</u> (Continued)	
103 Basic 9-12	4.3262
130 ESOL	(4.3930)
300 Career Education 9-12	<u>.0668</u>
	.0000
<p>18. [Ref. 8502] <u>The English language proficiency of one LEP student was not assessed prior to the start of the student's sixth year of ESOL-placement. The assessment was conducted on October 6, 2005 (for reading and writing) and October 18, 2005 (for speaking and listening). The assessment should have been completed in April 2005. We also noted that a 9-week course taken by the student was incorrectly reported as an 18-week course. We made the following audit adjustment:</u></p>	
103 Basic 9-12	.2834
130 ESOL	(.2126)
300 Career Education 9-12	<u>(.0708)</u>
	.0000
<p>19. [Ref. 8503] <u>A 9-week course taken by two students was incorrectly reported as an 18-week course. We made the following audit adjustment:</u></p>	
103 Basic 9-12	.1416
300 Career Education 9-12	<u>(.1416)</u>
	.0000
<p>20. [Ref. 8504] <u>The course schedules for two ESE students in the October and February surveys were incorrectly reported in program Nos. 113 (Grades 9-12 with ESE Services) and 103 (Basic 9-12) or entirely in program No. 103. The course schedule of an ESE student should be reported only in ESE. We made the following audit adjustment:</u></p>	
103 Basic 9-12	(1.2205)
113 Grades 9-12 with ESE Services	<u>1.2205</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Booker High School (#0085) (Continued)

21. [Ref. 8505] The EP for one Gifted ESE student and the IEP for one ESE student were not revised to reflect changes in the students' ESE services. The Gifted student had transferred to Booker High School (#0085) from a full-time Gifted program and was not provided Gifted instruction at Booker. (The Gifted student's course schedule was reported partially in program No. 103 (Basic 9-12) and partially in program No. 113 (Grades 9-12 with ESE Services).) The other student had transferred to Booker from an alternative education program for general education services and was provided ESE services at Booker. We made the following audit adjustment:

103 Basic 9-12	.2127	
113 Grades 9-12 with ESE Services	(.2127)	.0000
103 Basic 9-12	(.5000)	
113 Grades 9-12 with ESE Services	.5000	.0000

22. [Ref. 8506] The timecard for one ESE student in OJT full-time was missing and could not be located. We also noted that the student's IEP expired on August 10, 2005, prior to the reporting survey. We made the following audit adjustment:

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

23. [Ref. 8507] The IEP for one ESE student in the February survey was not properly prepared and did not adequately support the student's ESE reporting. We noted that the IEP was signed and dated on January 24, 2006, but all of the IEP's pages showed February 24, 2005, as the meeting date. Additionally, the starting date for the student's ESE instruction was listed as February 26, 2006, which was after the February 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)

Sarasota 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

Booker High School (#0085) (Continued)

24. [Ref. 8508] The timecards for two Career Education students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.2914)	(.2914)
---------------------------	---------	---------

25. [Ref. 8509] We noted exceptions involving one student who was provided Hospital and Homebound services on an intermittent basis under ESE Special Programs (#0292) and on-campus Basic instruction at Booker High School (#0085). For the October survey, the reporting of the student for part-time, on-campus Basic instruction (.1417 FTE) was not adequately supported. The student was shown as in-attendance on the automated attendance record, but was absent according to the consecutive absence report. For the February survey, the student was provided full-time, on-campus Basic instruction (.5000 FTE) and should have been reported accordingly. However, the student was reported for only .4800 FTE of such instruction with one additional hour of homebound instruction (.0200 FTE). We also noted that a portion of the student's on-campus Basic instruction (.2835 FTE) was reported incorrectly in program No. 255 (ESE Support Level 5). We made an audit adjustment in finding No. 71 (Ref. 29201) to disallow the one hour of homebound instruction that was not provided, and the following audit adjustments to correct the student's reported FTE at Booker High School:

103 Basic 9-12 (October)	(.1417)	(.1417)
103 Basic 9-12 (February)	.3035	
255 ESE Support Level 5 (February)	(.2835)	.0200

26. [Ref. 8570] One noncertificated teacher taught Career Education courses to ESE students in the October survey. We made the following audit adjustment:

103 Basic 9-12	9.2761	
113 Grades 9-12 with ESE Services	(9.2761)	.0000
		(.9131)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>Brookside Middle School (#0111)</u>		
27. [Ref. 11101] <u>The EP for one Gifted student was more than three years old and had expired prior to the reporting survey. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
28. [Ref. 11102] <u>The parents of two ESE students were not invited to the students' IEP-development meeting. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
29. [Ref. 11103] <u>We noted exceptions involving two students who were provided Hospital and Homebound services on an intermittent basis under ESE Special Programs (#0292) and on-campus Basic instruction at Brookside Middle School (#0111). The students' on-campus instruction was incorrectly reported in program No. 255 (ESE Support Level 5). It should have been reported in program No. 102 (Basic 4-8) and program No. 112 (Grades 4-8 with ESE Services), respectively. We made the following audit adjustment:</u>		
102 Basic 4-8	.1584	
112 Grades 4-8 with ESE Services	.0134	
255 ESE Support Level 5	(.1718)	.0000
30. [Ref. 11104] <u>A new IEP was not prepared for one ESE student when the student transferred to Brookside Middle School from one of the District's ESE centers. Consequently, the student's Matrix of Services form was prepared based on the ESE center's IEP, and reflected services in program No. 254 (ESE Support Level 4) that were not provided to the student by Brookside. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>
-----------------	---

Brookside Middle School (#0111) (Continued)

31. [Ref. 11105] One ESE student was not reported in accordance with his Matrix of Services form. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

32. [Ref. 11170] One teacher was not properly certified to teach Language Arts and Mathematics courses 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. Additionally, the teacher, who had been assigned to teach Mathematics out-of-field during the prior school year, did not subsequently earn the required six college credits in that out-of-field subject area. We made the following audit adjustment:

102 Basic 4-8	.7861	
112 Grades 4-8 with ESE Services	(.7861)	<u>.0000</u>
		<u>.0000</u>

Fruitville Elementary School (#0131)

33. [Ref. 13101] One LEP student was incorrectly reported in Basic for a portion of his schedule. The student should have been reported entirely in ESOL. We made the following audit adjustment:

102 Basic 4-8	(.4466)	
130 ESOL	.4466	.0000

34. [Ref. 13102] One FES student was placed in ESOL based on the recommendations of an LEP Committee. However, the Committee did not consider at least two of the placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>Fruitville Elementary School (#0131)</u> (Continued)		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
35. [Ref. 13103] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student’s new IEP was developed. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>
<u>Phillippi Shores Elementary School (#0171)</u>		
36. [Ref. 17101] <u>The course schedule for one ESE student was reported incorrectly in both program No. 112 (Grades 4-8 with ESE Services) and program No. 102 (Basic 4-8). The entire schedule of an ESE student should be reported in ESE. We made the following audit adjustment:</u>		
102 Basic 4-8	(.4950)	
112 Grades 4-8 with ESE Services	.4950	.0000
37. [Ref. 17102] <u>One FES student was placed in ESOL based on the recommendations of an LEP Committee. However, the Committee did not consider at least two of the placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
38. [Ref. 17103] <u>The LEP Student Plan for one student in ESOL in the February survey was not properly dated. The space for Plan date contained the notation “Entry date 9/6/05;” however, the student did not enroll in Phillippi Shores Elementary School until October 26, 2005. We were unable to determine when the Plan was prepared. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>Phillippi Shores Elementary School (#0171)</u> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
39. [Ref. 17104] <u>The file for one ESE Gifted student did not contain an EP covering the reporting surveys. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
40. [Ref. 17105] <u>The file for one ESE student did not contain evidence that the student's general education teacher had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
		<u>.0000</u>
<u>Riverview High School (#0181)</u>		
41. [Ref. 18101] <u>One student in our Basic sample withdrew from school prior to the reporting survey and should not have been included in the survey's results. We made the following audit adjustment:</u>		
103 Basic 9-12	(.2498)	
130 ESOL	(.2502)	(.5000)
42. [Ref. 18102] <u>The LEP Student Plans for 11 students were not reviewed and updated for the 2005-06 school year. We also noted that the file for two of the students did not contain evidence justifying the students' placement in ESOL for a fourth and fifth year, respectively. We made the following audit adjustment:</u>		
103 Basic 9-12	5.7544	
130 ESOL	(5.7544)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>	
Riverview High School (#0181) (Continued)		
43. [Ref. 18103] <u>The file for one LEP student in the October survey did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
44. [Ref. 18104] <u>The file for one LEP student in the February survey was missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
45. [Ref. 18105] <u>One FES student was placed in ESOL based on the recommendations of an LEP Committee. However, the Committee did not consider at least two of the placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:</u>		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
46. [Ref. 18106] <u>The parental notification form for one LEP student was undated and we could not otherwise determine if notification of the student's ESOL-placement had been made on a timely basis (i.e., prior to the reporting survey). We made the following audit adjustment:</u>		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
47. [Ref. 18107] <u>The parents of one Gifted student were not invited to the student's EP-development meeting. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Riverview High School (#0181) (Continued)

48. [Ref. 18108] The Matrix of Services form for one ESE student incorrectly included a Special Considerations point for which the student was not eligible. The point was designated for students with a total score of 17 points and a Level 5 rating in three Domains. However, the student's Matrix form had a Level 5 rating in only two Domains. We made the following audit adjustment:

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

49. [Ref. 18109] The timecards for nine Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(2.3316)	(2.3316)
---------------------------	----------	----------

50. [Ref. 18110] The timecards for two Career Education students in OJT did not support the OJT time reported for those students. Both students worked less time than reported. We made the following audit adjustment:

300 Career Education 9-12	(.0927)	(.0927)
---------------------------	---------	---------

51. [Ref. 18170] 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 further noted that the teacher taught out-of-field during the prior two school years, but did not earn the required college credits in her out-of-field subject area. We made the following audit adjustment:

103 Basic 9-12	.2502	
113 Grades 9-12 with ESE Services	(.2502)	.0000
		(2.9243)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Tuttle Elementary School (#0201)

52. [Ref. 20101] The LEP Student Plans for 27 students were prepared after the reporting survey. We also noted that the file for one of the students, who had been determined to be FES and a competent English reader and writer, did not contain evidence supporting the student's continued ESOL-placement. We made the following audit adjustment:

101 Basic K-3	10.5750	
102 Basic 4-8	1.8000	
130 ESOL	<u>(12.3750)</u>	.0000

53. [Ref. 20170] One teacher taught Primary Language Arts to classes that included two LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.5500	
130 ESOL	<u>(.5500)</u>	<u>.0000</u>
		<u>.0000</u>

Venice Elementary School (#0211)

54. [Ref. 21101] We noted exceptions involving one student who was provided Hospital and Homebound services on an intermittent basis under ESE Special Programs (#0292) and on-campus Basic instruction at Venice Elementary School (#0211). For the October survey, the student was reported for homebound instruction (.0600 FTE) and on-campus instruction (.4400 FTE), but was provided only on-campus instruction on a full-time basis for .5000 FTE. For the February survey, the student's on-campus instruction was reported in both program No. 111 (Grades K-3 with ESE Services) (.4200 FTE) and program No. 255 (ESE Support Level 5) (.0800 FTE), but should have been reported entirely in program No. 111 (.5000 FTE).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Venice Elementary School (#0211) (Continued)

We made an audit adjustment in finding No. 81 (Ref. 29212) to disallow the .0600 FTE for homebound instruction that was not provided, and the following audit adjustments to correct the student’s reported FTE for on-campus instruction at Venice Elementary School:

<u>October 2005 Survey</u>		
111 Grades K-3 with ESE Services	.0600	.0600
 <u>February 2006 Survey</u>		
111 Grades K-3 with ESE Services	.0800	
255 ESE Support Level 5	(.0800)	.0000

55. [Ref. 21102] We noted exceptions involving one part-time ESE student who was provided instruction in the Hospital and Homebound program on an intermittent basis under ESE Special Programs (#0292) and on-campus ESE instruction at Venice Elementary School (#0211). (The student was in our sample for ESE Special Programs (#0292).) For the October and February surveys, the student was reported incorrectly for a full-time schedule (.5000 FTE) consisting of 2.41 hours of homebound instruction (.0482 FTE) and 22.59 hours of on-campus ESE instruction (.4518 FTE). The reporting should have been as follows:

- a. For the October survey, the student should have been reported as a part-time student (.3450 FTE) provided 1 hour of homebound instruction (.0200 FTE) and 16.25 hours of on-campus ESE instruction (.3250 FTE). In addition, one course in the student’s on-campus schedule was reported incorrectly for .0121 FTE in program No. 255 (ESE Support Level 5). It should have been reported in program No. 254 (ESE Support Level 4).
- b. For the February survey, the student should have been reported as a part-time student provided only 16.25 hours of on-campus ESE instruction (.3250 FTE).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Venice Elementary School (#0211) (Continued)

We made an audit adjustment in finding No. 78 (Ref. 29209) to disallow the .0764 FTE (.0282 in October and .0482 in February) that was reported for homebound instruction that was not provided, and the following audit adjustments to correct the student's reported FTE at Venice Elementary School:

<u>October 2005 Survey</u>		
254 ESE Support Level 4	.0121	
255 ESE Support Level 5	(.0121)	
254 ESE Support Level 4	(.1268)	
<u>February 2006 Survey</u>		
254 ESE Support Level 4	(.1268)	(.2536)
		(.1936)

Venice Senior High School (#0221)

56. [Ref. 22101] One FES student was placed in ESOL based on the recommendations of an LEP Committee. However, the Committee did not consider at least two of the placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

103 Basic 9-12	.7086	
130 ESOL	(.7086)	.0000

57. [Ref. 22102] The files for four ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEP's. We made the following audit adjustment:

103 Basic 9-12	2.5000	
113 Grades 9-12 with ESE Services	(2.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>	
Venice Senior High School (#0221) (Continued)		
58. [Ref. 22103] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
59. [Ref. 22104] <u>We noted exceptions involving one ESE student who was provided on-campus instruction at both The Thinking Center/ESE Special Programs (#0292) and Venice Senior High School (#0221). The attendance of the student for instruction at the Center was not supported by the Center's attendance records for the reporting surveys. We also noted that the student's Matrix of Services form supporting his instruction at Venice Senior High School incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a total score of 17 points and a Level 5 rating in three Domains. However, the student's Matrix form had a Level 5 rating in only one Domain. We made an audit adjustment in finding No. 82 (Ref. 29213) to disallow the .1400 FTE that was reported at the Center for the student, and the following audit adjustment to correct the student's reporting at Venice Senior High School:</u>		
113 Grades 9-12 with ESE Services	.2067	
254 ESE Support Level 4	(.2067)	.0000
60. [Ref. 22105] <u>The timecards for five Career Education students in OJT were not signed by the students' employers. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.3744)	(.3744)
61. [Ref. 22106] <u>The timecards for 14 Career Education students in OJT were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(1.1187)	(1.1187)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Venice Senior High School (#0221) (Continued)

62. [Ref. 22107] The timecard for one Career Education student in OJT indicated that the student worked less time than reported. We made the following audit adjustment:

300 Career Education 9-12	(.0965)	(.0965)
---------------------------	---------	---------

63. [Ref. 22170] One noncertificated teacher taught Mathematics and Learning Strategies courses to ESE students during the school term covered by the October 2005 survey. We noted that the teacher applied for certification in Social Science on February 21, 2005; however, certification was not subsequently issued, and the teacher resigned on December 15, 2005. We made the following audit adjustment:

103 Basic 9-12	5.3257	
113 Grades 9-12 with ESE Services	(5.3257)	.0000
		(1.5896)

Gulf Gate Elementary School (#0271)

64. [Ref. 27101] One LEP student was reported incorrectly in Basic education for a portion of her course schedule. The student was NES and should have been reported in ESOL. We made the following audit adjustment:

101 Basic K-3	(.7000)	
130 ESOL	.7000	.0000

65. [Ref. 27102] The LEP Student Plan for one student was not dated, and we could not otherwise determine if it had been appropriately reviewed and updated for the 2005-06 school year. We made the following audit adjustment:

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

66. [Ref. 27103] The file for one LEP student in ESOL did not contain an LEP Student Plan covering the 2005-06 school year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>Gulf Gate Elementary School (#0271)</u> (Continued)			
101 Basic K-3	1.0000		
130 ESOL	<u>(1.0000)</u>		.0000
67. [Ref. 27104] <u>We noted the following exceptions involving three students in ESOL: one student was FES and had no documentation to support ESOL-reporting; one student's English language proficiency had not been assessed; and one student's English language proficiency was not assessed prior to the student's continued placement in ESOL for a fourth year. We made the following audit adjustment:</u>			
101 Basic K-3	2.1668		
130 ESOL	<u>(2.1668)</u>		.0000
68. [Ref. 27170/71] <u>The parental notification letters for two out-of-field teachers were not adequately dated, showing only School Year 2005-2006, and we could not otherwise determine whether the notifications had been made on a timely basis (i.e., prior to survey.) We made the following audit adjustments:</u>			
<u>Ref. 27170</u>			
101 Basic K-3	8.5066		
111 Grades K-3 with ESE Services	<u>(8.5066)</u>		.0000
<u>Ref. 27171</u>			
101 Basic K-3	1.9500		
130 ESOL	<u>(1.9500)</u>		<u>.0000</u>
			<u>.0000</u>

Wilkinson Elementary School (#0291)

69. [Ref. 29101] One student was placed in ESOL for a second time based on the recommendation of an LEP Committee. However, the Committee did not consider at least two of the placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We also noted that the student's file did not contain evidence that the student's parents had been notified of the student's re-entry into ESOL. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>Wilkinson Elementary School (#0291)</u> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
70. [Ref. 29102] <u>The files for two LEP students did not contain evidence that the student's parents had been notified of the students' ESOL-placement. We made the following audit adjustment:</u>		
101 Basic K-3	.1000	
102 Basic 4-8	.5000	
130 ESOL	(.6000)	.0000
		<u>.0000</u>
<u>ESE Special Programs (#0292)</u>		
71. [Ref. 29201/02] <u>Six students in the Hospital and Homebound program were not provided homebound instruction during survey and should not have been reported for such instruction. We also noted the following additional exceptions for two of these students: one student (Ref. 29201), who was provided both homebound instruction and on-campus instruction, was reported incorrectly for the on-campus instruction (provided at Booker High School (#0085); see finding No. 25 (Ref. 8509)); and one student (Ref. 29201) did not have a Matrix of Services form for the Hospital and Homebound program and the physician's statement for the student was not dated. We made the following audit adjustments:</u>		
<u>Ref. 29201</u>		
255 ESE Support Level 5	(.2000)	(.2000)
<u>Ref. 29202</u>		
255 ESE Support Level 5	(.2000)	(.2000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

ESE Special Programs (#0292) (Continued)

72. [Ref. 29203] The files for five students in the Hospital and Homebound program did not contain a Matrix of Services form for that program. We also noted the following additional exceptions for two of these students: one of the students was not provided homebound instruction during survey; and the contact log for one student reflected 45 minutes of instruction, but the student was reported for 90 minutes. We made the following audit adjustment:

102 Basic 4-8	.1200	
113 Grades 9-12 with ESE Services	.0950	
255 ESE Support Level 5	<u>(.3100)</u>	(.0950)

73. [Ref. 29204] One student was reported incorrectly for homebound instruction under the Hospital and Homebound program. The student had been dismissed from the program prior to the reporting survey and should not have been reported. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.0800)</u>	(.0800)
-------------------------	----------------	---------

74. [Ref. 29205] The Matrix of Services forms for five students in the Hospital and Homebound program were not reviewed and updated when the students' IEPs were prepared or revised. We also noted that the contact logs for two of the students were either missing or did not adequately support the students' reported homebound instruction. We made the following audit adjustment:

103 Basic 9-12	.0800	
112 Grades 4-8 with ESE Services	.0600	
113 Grades 9-12 with ESE Services	1.1500	
255 ESE Support Level 5	<u>(1.4600)</u>	(.1700)

75. [Ref. 29206] The IEP for one student in the Hospital and Homebound program authorized less homebound instruction than was reported. The IEP authorized two hours of such instruction per week, but the student was reported for three hours. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>ESE Special Programs (#0292)</u> (Continued)	
255 ESE Support Level 5	(.0200) (.0200)
<p>76. [Ref. 29207] <u>The contact logs needed to support the reported homebound instruction for one student in the Hospital and Homebound program were missing and could not be located. We noted that the student was reported for such instruction in the February survey, but had resumed on-campus instruction on January 30, 2006. We made the following audit adjustment:</u></p>	
255 ESE Support Level 5	(.0600) (.0600)
<p>77. [Ref. 29208] <u>We noted the following exceptions involving one student in the Hospital and Homebound program: (a) the student's Matrix of Services form and authorizing physician's statement were missing and could not be located; (b) the time period authorized for homebound instruction on the student's IEP expired prior to survey; and (c) no homebound instruction was provided to the student during the week of the reporting survey. We made the following audit adjustment:</u></p>	
255 ESE Support Level 5	(.0600) (.0600)
<p>78. [Ref. 29209] <u>We noted the following exceptions involving one student, who was served in the Hospital and Homebound program and provided on-campus instruction at Venice Elementary School (#0211) in the October and February surveys: (a) the student's Matrix of Services form for the Hospital and Homebound program was not reviewed and updated when the student's IEP was prepared; (b) the student's on-campus instruction and homebound instruction in the October survey was reported incorrectly in program No. 255 (ESE Support Level 5) and program No. 254 (ESE Support Level 4), respectively; (c) the student was provided instruction on a part-time basis, but was reported for full-time instruction; (d) the student's homebound instruction was over-reported in both surveys (i.e., 2.41 hours versus 1 hour for the October survey, and 2.41 hours versus 0 hours for the February survey). Finding continues on next page.</u></p>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

ESE Special Programs (#0292) (Continued)

We made an audit adjustment in finding No. 55 (Ref. 21102) to correct the student’s reported FTE for on-campus instruction at Venice Elementary School (#0211), and the following audit adjustment to disallow .0764 FTE that was reported for homebound instruction that was not provided (.0282 in October and .0482 in February):

111 Grades K-3 with ESE Services	.0200	
254 ESE Support Level 4	(.0482)	
255 ESE Support Level 5	(.0482)	(.0764)

79. [Ref. 29210] The homebound instructional time reported for six students in the Hospital and Homebound program exceeded the instructional time supported by the homebound teachers’ contact logs. We also noted various discrepancies between those logs and the homebound instructional time authorized by the student’s IEPs. We made the following audit adjustment:

255 ESE Support Level 5	(1.0000)	(1.0000)
-------------------------	----------	----------

80. [Ref. 29211] One student was reported incorrectly in the Hospital and Homebound program. The homebound teacher’s contact log indicated that the student’s homebound instruction did not start until after the reporting survey. We made the following audit adjustment:

255 ESE Support Level 5	(.0800)	(.0800)
-------------------------	---------	---------

81. [Ref. 29212] One student was reported incorrectly for both homebound instruction under the Hospital and Homebound program and on-campus instruction at Venice Elementary School (#0211). (The student was in our sample for Venice Elementary School (#0211).) The student was provided only on-campus instruction during the week of the reporting survey and should not have been reported for homebound instruction. Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

ESE Special Programs (#0292) (Continued)

We made an audit adjustment in finding No. 54 (Ref. 21101) to correct the student’s reported FTE for on-campus instruction at Venice Elementary School (#0211), and the following audit adjustment to disallow .0600 FTE that was reported for homebound instruction that was not provided:

255 ESE Support Level 5	(.0600)	(.0600)
-------------------------	---------	---------

82. [Ref. 29213] We noted exceptions involving one ESE student who was provided on-campus instruction at both The Thinking Center/ESE Special Programs (#0292) and Venice Senior High School (#0221). (The student was in our sample for Venice Senior High School (#0221).) The attendance of the student for instruction at the Center was not supported by the Center’s attendance records for the reporting surveys. We also noted that the student’s Matrix of Services form supporting his instruction at Venice Senior High School incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a total score of 17 points and a Level 5 rating in three Domains. However, the student’s Matrix form had a Level 5 rating in only one Domain. We made an audit adjustment in finding No. 59 (Ref. 22104) to correct the student’s reporting at Venice Senior High School, and the following audit adjustment to disallow the .1400 FTE that was reported at the Center for the student:

254 ESE Support Level 4	(.1400)	(.1400) (2.2414)
-------------------------	---------	--------------------------------

Oak Park School (#0293)

83. [Ref. 29301] One ESE student was not in attendance during the 11-day survey window and should not have been reported. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
-------------------------	---------	---------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Oak Park School (#0293) (Continued)

84. [Ref. 29302] Three ESE students (two of whom were in our sample for ESE Support Levels 4 and 5) were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	.5000	
255 ESE Support Level 5	(.5000)	.0000

85. [Ref. 29303] We noted the following exceptions involving the Matrix of Services forms for three ESE students: the Matrix forms for two of the students were missing and could not be located, and the Matrix form for the third student was not reviewed and updated when the student's IEP was revised. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

86. [Ref. 29304] The files for eight ESE students either did not contain a new Matrix of Services form or had a Matrix form that had not been reviewed and updated at the time of the IEP-meeting. We made the following audit adjustment:

111 Grades K-3 with ESE Services	2.5000	
112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	3.0000	
254 ESE Support Level 4	(6.0000)	.0000

87. [Ref. 29305] The files for two ESE students did not contain an IEP covering the reporting surveys. We made the following audit adjustment:

102 Basic 4-8	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

Character House (#0411)

88. [Ref. 41101] The file for one ESE student in the July survey was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.1946	
113 Grades 9-12 with ESE Services	(.1946)	.0000

89. [Ref. 41170] One teacher in the July, October, February, and June surveys was not properly certified to teach her assigned courses in ESE and Family and Consumer Science (the teacher held certification in English). The teacher's out-of-field status for ESE was not approved by the School Board, and her out-of-field status for Family and Consumer Science was not approved until October 4, 2005 (one week prior to the October survey). We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Additionally, we noted that the teacher taught ESE out-of-field during the prior school year, but did not subsequently earn the required ESE-college credits. We made the following audit adjustment:

102 Basic 4-8	.1556	
103 Basic 9-12	3.8296	
112 Grades 4-8 with ESE Services	(.1556)	
113 Grades 9-12 with ESE Services	(1.7141)	
300 Career Education 9-12	(2.1155)	.0000
		<u>.0000</u>

Gulf Coast Marine Institute South-Venice (#0412)

90. [Ref. 41201] The Matrix of Services form for one ESE student in the June survey was based incorrectly on an IEP that did not reflect changes in the student's ESE services that occurred when he transferred from Oak Park Exceptional Education Center to Gulf Coast Marine Institute South - Venice. Instead, the student's Matrix form was based on an older IEP that had been prepared during the student's enrollment at Oak Park. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.1437	
254 ESE Support Level 4	(.1437)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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>	
Gulf Coast Marine Institute South-Venice (#0412) (Continued)		
91. [Ref. 41202] <u>The timecard for one Career Education student in OJT was not signed by the employer. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1861)	(.1861)
92. [Ref. 41204] <u>The timecards for two Career Education students in OJT in the June survey were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1244)	(.1244)
93. [Ref. 41206] <u>The FTE for 18 students (1 of whom was in our Career Education/OJT sample) was reported incorrectly in the July survey. Each student was reported for .2966 FTE; however, the July survey covered a 35-day term with five hours of instruction per day for FTE of .1944 per student. Neither the Institute nor the District could explain this reporting exception. We made the following audit adjustment:</u>		
102 Basic 4-8	(.3066)	
103 Basic 9-12	(.8176)	
112 Grades 4-8 with ESE Services	(.3066)	
113 Grades 9-12 with ESE Services	(.4088)	(1.8396)
94. [Ref. 41270] <u>One teacher in the July, October, February, and June surveys was not properly certified to teach her assigned courses in ESE and Work Experience-OJT Family and Consumer Science (the teacher held certification in Social Science). The teacher's out-of-field status was not approved by the School Board until October 4, 2005 (one week prior to the October survey). We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Additionally, we noted that the teacher taught ESE out-of-field during the prior school year, but did not subsequently earn the required ESE-college credits. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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)
------------------------	---

Gulf Coast Marine Institute South-Venice (#0412) (Continued)

102 Basic 4-8	.1300	
103 Basic 9-12	2.2496	
112 Grades 4-8 with ESE Services	(.1300)	
113 Grades 9-12 with ESE Services	(1.2899)	
300 Career Education 9-12	(.9597)	.0000

95. [Ref. 41271] One teacher, who taught Basic and ESE courses to alternative education students during the school term covered by the June survey, did not hold a Florida teaching certificate. We noted that the teacher applied for, and received, a Florida teaching certificate covering Social Science during the 2006-07 school year. We made the following audit adjustment:

102 Basic 4-8	.0492	
103 Basic 9-12	.6146	
112 Grades 4-8 with ESE Services	(.0492)	
113 Grades 9-12 with ESE Services	(.6146)	.0000

96. [Ref. 41272] One teacher was not properly certified to teach his assigned ESE, Languages Arts, and Peer Counseling courses. The teacher held a District-issued certification in Cabinet Making and Woodworking, and was not eligible to be assigned to teach in K-12 academic courses. Institute management contended that the teacher was a short-term substitute teacher; however, no documentation supporting that contention could be located. We made the following audit adjustment:

102 Basic 4-8	.1484	
103 Basic 9-12	.9850	
112 Grades 4-8 with ESE Services	(.1484)	
113 Grades 9-12 with ESE Services	(.9850)	.0000
		<u>(2.1501)</u>

Toledo Blade Elementary School (#1231)

97. [Ref. 123101] 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)

Sarasota 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>Toledo Blade Elementary School (#1231)</u> (Continued)	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000
98. [Ref. 123102] <u>One part-time ESE student was reported incorrectly as a full-time student. We made the following audit adjustment:</u>	
254 ESE Support Level 4	<u>(.2000)</u>
	(.2000)
99. [Ref. 123103] <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
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
100. [Ref. 123105] <u>The file for one ESE student did not contain evidence that the student's parents had been invited to the IEP-meeting. We also noted the following exceptions: (a) the student's IEP was dated November 15, 2005, but the preparers' signatures were dated November 17 and 18, 2005; and (b) the student's schedule was reported incorrectly in both program No. 111 (Grades K-3 with ESE Services) and program No. 101 (Basic K-3). The entire schedule of an ESE student should be reported in the appropriate ESE program. We made the following audit adjustment:</u>	
101 Basic K-3	.1617
111 Grades K-3 with ESE Services	<u>(.1617)</u>
	.0000
101. [Ref. 123106] <u>We noted the following exceptions involving the Matrix of Services forms for two ESE students: (a) the Matrix form covering the reporting surveys for one student was missing and could not be located; and (b) the Matrix form for the other student was not reviewed and updated when the student's new IEP was developed. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	1.5000
254 ESE Support Level 4	<u>(1.5000)</u>
	.0000
	<u>(.2000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

North Port High School (#1251)

102. [Ref. 125101] We noted the following exceptions involving seven Career Education students in OJT: (a) the timecards for four students were missing and could not be located; (b) the timecards for two students listed only start times and we could not otherwise determine the time actually worked; and (c) one student was scheduled only for on-campus work experience, but was reported as if scheduled for off-campus OJT. We made the following audit adjustment:

103 Basic 9-12	(.0503)	
300 Career Education 9-12	(.3813)	(.4316)

103. [Ref. 125102] One Career Education student in OJT in the February 2006 survey had withdrawn from school on January 3, 2006, and should not have been reported with that survey's results. We made the following audit adjustment:

103 Basic 9-12	(.2752)	
300 Career Education 9-12	(.2248)	(.5000)

104. [Ref. 125103] The files for two LEP students did not contain evidence that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	.8796	
130 ESOL	(.8796)	.0000

105. [Ref. 125105] The file for one FES student reported in ESOL did not contain documentation supporting the student's ESOL-placement. We noted that the student had also been classified a competent English reader and writer. We made the following audit adjustment:

103 Basic 9-12	.3335	
130 ESOL	(.3335)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Sarasota 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

North Port High School (#1251) (Continued)

106. [Ref. 125106] The files for two ESE students did not contain evidence that at least one of the students' general education teachers had participated in the development of the students' IEPs. We made the following audit adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(.5000)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

107. [Ref. 125170] One teacher was approved by the School Board to teach out-of-field in Family and Consumer Sciences; however, the parents concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	16.7975	
113 Grades 9-12 with ESE Services	(1.6183)	
300 Career Education 9-12	<u>(15.1792)</u>	.0000

108. [Ref. 125171/72] Two teachers were not properly certified to teach Career Education courses and were 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 teachers' out-of-field status. We further noted that one of the teachers (Ref. 125172) taught out-of-field during the prior school year, but did not subsequently earn the required college credits in Career Education-related subject areas. We made the following audit adjustments:

<u>Ref. 125171</u>		
103 Basic 9-12	.7337	
113 Grades 9-12 with ESE Services	(.4669)	
254 ESE Support Level 4	<u>(.2668)</u>	.0000

<u>Ref. 125172</u>		
103 Basic 9-12	4.6546	
113 Grades 9-12 with ESE Services	(4.4298)	
254 ESE Support Level 4	<u>(.2248)</u>	.0000
		<u>(.9316)</u>

(16.8467)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Sarasota 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) FTE is correctly calculated for all reported students, particularly for students in the Hospital and Homebound program who were provided instruction both on-campus and at home; (2) only eligible students who are in attendance and membership for a particular survey are reported for FEFP funding; (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) students in OJT are reported in accordance with their timecards and those timecards are retained in readily accessible files; (5) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (6) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (7) out-of-field teachers earn required college credits in their out-of-field subject areas on a timely basis; and (8) parents are appropriately notified when their children are assigned to out-of-field teachers.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of 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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Sarasota 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)

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

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)

Sarasota 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

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Sarasota 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 beginning on page 63 of this report.

The accompanying notes are an integral part of this schedule.

Sarasota 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 Sarasota County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota 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 Sarasota County. For the fiscal year ended June 30, 2006, the District operated 56 schools, reported 41,897.9529 unweighted full-time equivalent (FTE) students, and received approximately \$15.5 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.

Sarasota County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEEP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Sarasota 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:

Sarasota 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>
1. Alta Vista Elementary School	1
2. Sarasota High School	2 through 10
3. Booker Middle School	11 through 16
4. Booker High School	17 through 26
5. Sarasota Suncoast Academy	NA
6. Brookside Middle School	27 through 32
7. Fruitville Elementary School	33 through 35
8. Phillippi Shores Elementary School	36 through 40
9. Riverview High School	41 through 51
10. Tuttle Elementary School	52 and 53
11. Venice Elementary School	54 and 55
12. Venice Senior High School	56 through 63
13. Gulf Gate Elementary School	64 through 68
14. Wilkinson Elementary School	69 and 70
15. ESE Special Programs	71 through 82
16. Oak Park School	83 through 87
17. Character House	88 and 89
18. Gulf Coast Marine Institute South-Venice	90 through 96
19. Toledo Blade Elementary School	97 through 101
20. North Port High School	102 through 108



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

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

We have examined management's assertion, included in its representation letter dated January 9, 2007, that the Sarasota County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Sarasota 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 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 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.

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 Sarasota County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

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

William O. Monroe, CPA
June 18, 2007

SCHEDULE A

Sarasota 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	610	100.00%	36,128	100.00%
Sample ²	-	-	487	1.35%
<u>General Tests</u>				
Net Audit Adjustments (<i>Non-sample</i>)	-	-	18	NM
<u>Detailed Tests</u>				
Students w/ Exceptions (<i>Sample</i>)	-	-	16	(3.29%)
Net Audit Adjustments (<i>Sample</i>)	-	-	(2)	(0.41%)
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	16	NM

NM - Not Meaningful

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 36,128 students in the following ridership categories: 1,130 in IDEA (K-12), Weighted; 2 in IDEA (K-12), Unweighted; 50 in IDEA (PK), Weighted; 341 in IDEA (PK), Unweighted; 227 in Teenage Parents and Infants; 189 in Hazardous Walking; 33,998 in Two Miles or More; and 191 in Center to Center (Vocational). The District also reported operating a total of 610 vehicles (609 buses and 1 passenger car). IDEA stands for Individuals with Disabilities Education Act.

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Sarasota 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 59.

**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 and 2. 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. 3, 4, 5, 6, 7, and 8. 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 number of days-in-term was reported incorrectly for students transported during the July survey. The students were reported for a 12-day term, but should have been reported for an 11-day term. We made the following audit adjustment:

July 2005 Survey

11 Days-in-Term

IDEA (K-12), Weighted	189
IDEA (PK), Weighted	11
IDEA (PK), Unweighted	59
Two Miles or More	512

12 Days-in-Term

IDEA (K-12), Weighted	(189)	
IDEA (PK), Weighted	(11)	
IDEA (PK), Unweighted	(59)	
Two Miles or More	<u>(512)</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota 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. 52] The reported number of buses operated and students transported during the July 2005 and June 2006 surveys was understated by 1 bus and 13 students in July, and 1 bus and 5 students in June. We made the following audit adjustments:

July 2005 Survey

11 Days-in-Term

Buses in Operation	<u>1</u>	--
Two Miles or More	13	13

June 2006 Survey

12 Days-in-Term

Buses in Operation	<u>1</u>	--
IDEA (K-12), Weighted	3	
Two Miles or More	<u>2</u>	<u>5</u>

Net Audit Adjustments from General Tests 18

Detailed Tests

3. [Ref. 53] Four students were reported incorrectly in Two Miles or More. The students lived less than two miles from school. We noted that two of the students were eligible for IDEA (K-12), Unweighted, and one was eligible for Hazardous Walking. We made the following audit adjustments:

July 2005 Survey

11 Days-in-Term

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

October 2005 Survey

90 Days-in-Term

Two Miles or More	(1)	
-------------------	-----	--

February 2006 Survey

90 Days-in-Term

Hazardous Walking	1	
Two Miles or More	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Sarasota 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>Detailed Tests</u> (Continued)		
<u>June 2006 Survey</u>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Unweighted	1	
Two Miles or More	(1)	(1)
4. [Ref. 54] <u>One PK student was reported incorrectly in IDEA (PK), Unweighted in the June survey. The student was enrolled in a Voluntary PK program that was not eligible for State transportation funding. We made the following audit adjustment:</u>		
<u>July 2005 Survey</u>		
<u>12 Days-in-Term</u>		
IDEA (PK), Unweighted	(1)	(1)
5. [Ref. 55] <u>Seven students were reported incorrectly in IDEA-weighted ridership categories. The students' IEPs did not document that they met at least one of the five criteria required for weighted classification. We noted that three of the seven students were eligible for Two Miles or More, and the remaining four students were eligible for IDEA (PK), Unweighted. We made the following audit adjustments:</u>		
<u>July 2005 Survey</u>		
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	1	
<u>October 2005 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
<u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	Students Transported Net Audit Adjustments
<u>Detailed Tests</u> (Continued)	
<u>June 2006 Survey</u>	
<u>12 Days-in-Term</u>	
IDEA (K-12), Weighted	(2)
Two Miles or More	<u>2</u> 0
6. [Ref. 56] <u>One PK student was reported incorrectly in Two Miles or More in the July survey. The student was enrolled in an IDEA-eligible ESE program and should have been reported in IDEA (PK), Unweighted. We made the following audit adjustment:</u>	
<u>July 2005 Survey</u>	
<u>11 Days-in-Term</u>	
IDEA (PK), Unweighted	1
Two Miles or More	<u>(1)</u> 0
7. [Ref. 57] <u>One student was reported incorrectly in Teenage Parents and Infants in the October survey. The student should have been reported in Two Miles or More. We made the following audit adjustment:</u>	
<u>October 2005 Survey</u>	
<u>90 Days-in-Term</u>	
Teenage Parents and Infants	(1)
Two Miles or More	<u>1</u> 0
8. [Ref. 58] <u>Two students were reported incorrectly in Center-to-Center (Vocational) in the October survey. They should have been reported in Two Miles or More. We made the following audit adjustment:</u>	
<u>October 2005 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More	2
Center to Center (Vocational)	<u>(2)</u> 0
Net Audit Adjustments from Detailed Tests	<u>(2)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Sarasota 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) the numbers of buses operated and students transported are correctly reported; (2) the distance from home to school, for students classified in Two Miles or More, is verified prior to those students being reported; (3) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA weighted ridership categories; and (4) transported students are reported for the correct number of days-in-term.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Sarasota 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 beginning on page 63 of this report.

The accompanying notes are an integral part of this schedule.

Sarasota 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 Sarasota County

For the fiscal year ended June 30, 2006, the District received approximately \$7.3 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	68	771
October 2005	242	17,502
February 2006	240	17,110
June 2006	<u>60</u>	<u>745</u>
Total	<u>610</u>	<u>36,128</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

Sarasota 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 BOARD OF SARASOTA COUNTY, FLORIDA**

TECHNOLOGY AND INFORMATION SERVICES

1960 LANDINGS BOULEVARD

SARASOTA, FLORIDA 34231-3331

TELEPHONE (941) 927-9000 • FAX (941) 927-4015

July 17, 2007

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

Dear Mr. Monroe,

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2006 has been reviewed by district staff. Enclosed is our district response to the audit findings and a description of the corrective actions we will implement.

If you have any questions regarding the district response, please contact Barbara Brannen, State Reports Supervisor (941-927-9000 extension 31357 or barbara_brannen@srqit.sarasota.k12.fl.us). Thank you for your assistance in this process.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Norris".

Dr. Gary Norris
Superintendent

SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

DISTRICT RESPONSE
To
FLORIDA EDUCATION FINANCE PROGRAM AUDIT
For
FULL-TIME EQUIVALENT (FTE) STUDENTS
And
STUDENT TRANSPORTATION
For Fiscal Year Ended 6/30/2006

The district responses to the findings and our corresponding action plans are listed on the following pages under these categories:

Hospital Homebound (0292) – Findings related to Hospital Homebound students are addressed in a separate category.

Oak Park (0293) – Findings related to the Oak Park ESE center are addressed in a separate category.

ESE 254-255 for Schools with Fewer than Twenty Students in this Category - Findings related to ESE eligibility and funding issues for students in the 254-255 funding categories for schools with fewer than twenty students are addressed in a separate category to reflect a separate action plan for those schools.

ESE Other – All remaining findings related to ESE eligibility and funding issues. These are findings that are not related to Hospital Homebound, Oak Park, or ESE 254-255 students in schools with fewer than twenty students in those categories.

OJT - Findings related to the hours reported for OJT as well as record keeping procedures for employment information and timecards.

ESOL - Findings related to ESOL eligibility and funding issues.

Teacher Certification – Findings related to Board approval and parent notification for teachers who are out of field, and teacher eligibility for approval to teach out of field.

Eligibility - Findings related to student enrollment during the survey week and attendance during the attendance window.

Scheduling - Finding related to courses reported for the student, and the class minutes associated with those courses.

FTE Calculation - Findings related to FTE calculation based on days of service.

Transportation

Within each category, we have grouped together those findings that have the same response. The response is followed by a reference to the specific findings associated with that response.

District Response – Hospital Homebound.

Compliance issues for the Hospital Homebound program have resulted from the fact that reporting responsibility for these students has been shared between the district ESE office and the students' districted schools. The district ESE office will assume responsibility for all funding claimed for students reported under the Hospital Homebound program. They will coordinate with the schools to insure that the students are properly reported for the services received during the reporting period. The responsibilities they will assume are outlined below:

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

The District recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student.

The IEP and Matrix of services information for these students must be modified as they move between the school site and the Hospital Homebound program. The district ESE office will assume responsibility for the IEP and Matrix of Services documentation of all students funded through the Hospital Homebound program. The IEP and Matrix of Services for all Hospital Homebound services will be completed by the district ESE office, and copies of those documents will be retained at the district ESE office, as well as in the student permanent record, for audit purposes. When the student returns to the districted school, the district ESE office will coordinate with the districted school to insure that the student has a valid IEP and Matrix of Services reflecting services authorized after discharge from the Hospital Homebound program.

Findings: 71, 72, 74, 75, 77, 78, 82

Reference: 29201, 29203, 29205, 29206, 29208, 29209, 29213

- **Physician's statement authorizing student placement in the hospital homebound program is missing or not properly dated.**

The district ESE office will establish procedures for ensuring that these statements are accurate and complete, and that the dates authorized correspond to the dates for which funding is reported. When the original authorization is extended, the district ESE office will obtain the appropriate extension of the physician's authorization clearly indicating the revised dates. This information will be retained at the district ESE office, along with the IEP and Matrix of Services for all students claimed for hospital homebound funding.

Findings: 71, 77,

Reference: 29201, 29208

- **Incorrect reporting of funding for students participating in the Hospital Homebound program, both in the courses reported through Hospital Homebound and in the courses reported at the students' districted schools. In some cases, the hospital homebound funding claimed exceeded the services specified in the IEP, was not supported by student contact logs, or fell outside the time period authorized on the physician's authorization statement. In other cases, conflicting or inappropriate claims for funding were made by either the Hospital Homebound program, the districted school, or both.**

The district ESE office will establish procedures for ensuring that FTE survey funding reports are carefully reviewed by district ESE specialists to insure that funding is claimed only for those students who have a valid IEP and Matrix for those services, that the services reported do not exceed the services indicated in the IEP, that the physician's authorization clearly indicates that the student is eligible on the dates claimed, and that signed contact logs support all hours claimed. The contact logs along with the FTE funding report showing the hours claimed will be retained by the district ESE office for audit purposes. The district ESE office will review school-based funding claimed for students who are claimed both for Hospital Homebound funding and school funding to insure that funding claims do not conflict.

Findings: 3, 25, 29, 54, 55, 59, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82

Reference: 5102, 8509, 11103, 21101, 21102, 22104, 29201, 29202, 29203, 29204, 29205, 29206, 29207, 29208, 29209, 29210, 29211, 29212, 29213

District Response – Oak Park (ESE Center 0293).

The District currently has procedures in place to prevent the circumstances that led to the findings for this school. Additional training will be provided to staff at that the school by the district ESE office, and additional monitoring will be done by the district ESE office. The Executive Director of Pupil Support Services and the Executive Director of Secondary Schools will work with the Oak Park principal to insure that procedures are followed. The specific areas of concern are:

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

Procedures are in place to prevent these errors. Schools are provided with checklists to use when completing IEP and Matrix of Services to insure that all required elements are present.

We will provide additional training to the school staff in writing the IEP and Matrix of Services, and in using the checklist to verify that all elements are present and in agreement.

The district ESE office will develop recommendations for internal audits at the school.

Findings: 84, 85, 86, 87

Reference: 29302, 29303, 29304, 29305

➤ **Student eligibility for funding.**

Procedures are in place to insure that all students claimed are enrolled during the survey week, and in attendance at least one day of the attendance window.

The district State Reports Supervisor will review procedures with the principal and school staff responsible for this function.

Findings: 83

Reference: 29301

District Response – Finding for Students in ESE 254-255 Categories for Schools with Fewer than Twenty Students in these Categories.

➤ **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code. Lack of documentation demonstrating that the general education teacher participated in the development of the IEP.**

The District recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student. Current district procedures require that the general education teacher participate in development of the IEP.

Beginning with school year 2007-2008, we will institute a new review procedure for students claimed under the 254-255 funding factors by schools reporting fewer than twenty students in these categories:

For each student in these funding categories, the school ESE liaisons will be responsible for providing complete documentation of the IEP, Matrix of Services, and any additional supporting documentation to the district ESE office.

The documentation must be provided for all students in 254-255 funding categories at the following times:

- At the beginning of the school year
- When a student enrolls in the school after the beginning of the school year, or transfers to the school from another school
- Any time the IEP, Matrix of Services, or services to the student changes

A district ESE specialist will review the documentation in a timely way and provide a written response to the school either approving the documentation, or indicating the deficiencies to be corrected. If deficiencies are found, the district ESE office will notify the Executive Director of Pupil Support Services, the Executive Director of Schools, the school principal, and the school ESE liaison.

Findings: 12, 30, 31, 48, 58, 90, 97, 98, 99, 101, 106

Reference: 8402, 11104, 11105, 18108, 41201, 22103, 123101, 123102, 123103, 123106, 125106

District Response – ESE Other

- **Lack of proper documentation to support claims for ESE basic funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

The District recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student. Our procedures require that the general education teacher participate in development of the IEP.

Procedures are currently in place to insure that these requirements are met. The district ESE office and the State Reports Supervisor will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Findings: 13, 14, 21, 22, 23, 27, 39, 100,

Reference: 8403, 8404, 8405, 8505, 8506, 8507, 11101, 17104, 123105,

- **Lack of proper documentation to support claims for ESE 254-255 funding in a school with more than twenty students in those categories.**

Procedures are currently in place to insure that documentation for these students is accurate and complete. This school has a significant number of students in those categories, and for the most part, follows procedures carefully. This appears to be an isolated instance of human error. The district ESE office and the State Reports Supervisor will meet with the principal and ESE liaisons of the school to discuss the finding.

Findings: 35

Reference: 13103

- **Lack of documentation demonstrating that the general education teacher participated in the development of the IEP.**

Current district procedures require the participation of the general education teacher in the development of the IEP. The district ESE office will provide additional training to school ESE liaisons on this topic. The district ESE office and the State Reports Supervisor will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Findings: 6, 40, 57, 106

Reference: 5105, 17105, 22102, 125106

➤ **Lack of documentation demonstrating that the student's parents were invited to participate in the IEP/EP meeting.**

Current district procedures require that schools invite parents to participate and document that invitation. The district ESE office will provide additional training to school ESE liaisons on this topic.

The district ESE office and the State Reports Supervisor will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Findings: 15, 28, 47, 100,

Reference: 8406, 11102, 18107, 123105,

➤ **Schedules for ESE students show a mix of ESE and basic funding factors.**

Current district procedures require that ESE liaisons review the funding claimed for all ESE students to insure that the correct funding factors are used. Liaisons are instructed to report all courses for ESE students under ESE funding factors, with the exception of post secondary dual enrollment courses. The district ESE office will provide additional training to school ESE liaisons on this topic.

The district ESE office and the State Reports Supervisor will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Findings: 20, 36, 100,

Reference: 8504, 17101, 123105

➤ **The file for one ESE student in an alternative school was missing and could not be located.**

The Director of Academic Intervention Programs will review record retention procedures with the Program Director of the school.

Findings: 88

Reference: 41101

District Response – OJT.

- **Lack of proper documentation to support claims for OJT funding due to missing timecards, inconsistencies between the hours reflected on the timecard and the hours claimed for funding, timecard signatures that are missing or are invalid.**

The District currently has procedures in place to prevent these errors. Beginning in school year 2007-2008, an OJT coordinator will be assigned to each high school. The coordinator will be responsible for ensuring that all established procedures are followed when claiming funding for OJT students. The district Director of Career and Technical Education and the State Reports Supervisor will work with the Executive Director of Secondary Schools and with the school principals to review compliance during each survey period.

Findings: 4, 5, 22, 24, 49, 50, 60, 61, 62, 91, 92, 102, 103

Reference: 5103, 5104, 8506, 8508, 18109, 18110, 22105, 22106, 22107, 41202, 41204, 125101, 125102

District Response – ESOL.

- **Lack of proper documentation to support claims for ESOL funding due to missing LEP plans, and LEP Plans that were not updated for the current year.**

The district currently has procedures in place to prevent these errors. Beginning in school year 2007-2008, the district ESOL office will review reports of all ESOL students on a monthly basis to establish that current plans are recorded for each student. On a monthly basis, the district Supervisor of ESOL Services will notify the Executive Director of Schools, the principal, and the ESOL liaisons of any school that shows students without active plans so that these conditions can be corrected in a timely way.

If current LEP Plans are not produced by the start of survey week, the district Supervisor of ESOL Services will notify the Executive Director of Schools, the principal, the ESOL liaison and the State Reports Supervisor that the appropriate funding adjustments must be made prior to the close of state processing for the survey.

Findings: 7, 17, 38, 42, 44, 52, 65, 66,

Reference: 5106, 8501, 17103, 18102, 18104, 20101, 27102, 27103

- **Lack of proper documentation to support student's placement in, or continued participation in, the ESOL program.**

As of school year 2007-2008, the district LEP Committee form has been revised to more clearly indicate, at minimum, which two of the five placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3, Florida Administrative Code, were used to determine that the student is eligible be placed in, or continued in, the ESOL program.

Findings: 1, 34, 37, 45, 52, 56, 67, 69, 105

Reference: 1201, 13102, 17102, 18105, 20101, 22101, 27104, 29101, 125105

➤ **Lack of parent notification of student's placement in the ESOL program.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 9, 17, 43, 46, 69, 70, 104

Reference: 5108, 8501, 18103, 18106, 29101, 29102, 125103

➤ **Student participation in the ESOL program was extended beyond the 3 year base period without proper documentation.**

Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

Findings: 8, 17, 18, 42, 67

Reference: 5107, 8501, 8502, 18102, 27104

➤ **Student's English proficiency was not re-evaluated in a timely way.**

The district ESOL office is formulating written procedures on this requirement, and will provide additional training to all school ESOL liaisons at the beginning of school year 2007-2008.

Findings: 8, 17, 18, 67

Reference: 5107, 8501, 8502, 27104

➤ **Student's schedule was reported for basic funding when it should have been reported under ESOL funding.**

Procedures exist to prevent this error. These appear to be isolated instances of human error.

The district Supervisor of ESOL Services will review procedures with the principals and ESOL liaisons of the schools.

Findings: 33, 64

Reference: 13101, 27101

District Response – Teacher Certification

- **The District was unable to provide evidence of teacher certification or of waivers issued for two DJJ schools. The teachers at this schools were not approved by the School Board for teaching out-of-field, and there was no evidence of parental notification of the teachers' out-of-field status.**

The district contracts with DJJ schools require that they either hire teachers with the appropriate certification, or obtain state waivers for such certification.

The district Director of Academic Intervention Programs will work with the Program Directors of those schools to insure compliance with the contracts.

Findings: 89, 94, 95, 96

Reference: 41170, 41270, 41271, 41272

- **For non-DJJ Schools, there are several areas of concern regarding teacher certification:**
 - **Documentation is not available to show School Board approval for some teachers teaching out-of-field.**
 - **Parent notification of teacher's out-of-field status is not documented.**
 - **Teachers who have previously been approved to teach out-of-field have not subsequently earned the required credits in the subject area.**

The District is aware that teachers who are teaching out-of-field must have Board approval to teach out-of-field, and that parents of those students must be notified of the teacher's out-of-field status. The District is also aware that these teachers must proceed to earn the required credits.

Beginning in school year 2007-2008, the Human Resource Department will conduct additional training on this topic for all schools.

The Human Resource Department is working with Systems and Programming to improve the district's ability to identify teachers who are out-of-field and track compliance with these requirements to improve the district's ability to conduct internal audits of compliance.

Findings: 10, 16, 26, 32, 51, 53, 63, 68, 107, 108

Reference: 5170, 8470, 8570, 11170, 18170, 20170, 22170, 27170, 27171, 125170, 125171, 125172

District Response - Eligibility

➤ **Ineligible students were claimed for the survey.**

Students who were not enrolled during the survey week or who did not meet attendance requirements were claimed for funding in some cases.

Procedures are currently in place to prevent these errors, and the procedures are working well in most cases. We will be visiting each school that had errors related to eligibility. We will meet with the principal and FTE contact at the school to determine where the procedures are breaking down.

Findings: 2, 5, 11, 41,

Reference: 5101, 5104, 8401, 18101,

District Response - Scheduling

➤ **Nine week courses were incorrectly reported as eighteen week courses at one high school.**

These finding are due to a clerical error in coding short courses by a staff member who was new to the scheduling process.

The State Reports Supervisor will meet with the school principal and staff members who set up the master schedule to review procedures for coding short courses.

Findings: 17, 18, 19

Reference: 8501, 8502, 8503

District Response - FTE Calculation

➤ **Funding for one DJJ school was overstated for 18 students in the July survey.**

The District is currently researching this anomaly to determine a cause. Once the source of the error is known, we will take appropriate preventive measures for the future.

Findings: 93

Reference: 41206

District Response – Transportation

➤ **The number of days in survey was incorrectly reported for the July survey.**

This error occurred because the second session of summer school included one day in June, and eleven days in July. Since the fiscal year changes on July 1, the single day in June was reported in the wrong fiscal year.

The District is researching methods to address this issue.

Finding: 1

Reference: General 51

➤ **One bus and its associated students were not reported in the July and June surveys.**

The Transportation Department will develop procedures for reviewing the data reported to insure that all buses and students are reported.

Finding: 2

Reference: General 52

➤ **Students were reported in the wrong ridership categories.**

Students transported less than two miles were reported in the wrong categories. Some students were incorrectly reported in the hazardous walking conditions category. Some students reported for Center-to-Center should have been reported in Two Miles or More. Some students who were not eligible under the categories in which they were reported were eligible for other categories.

These appear to be isolated instances of clerical error. The District will continue to carefully review the data reported to minimize these errors.

Finding: 3, 6, 8

Reference: Detailed 53, 56, 58

➤ **One Voluntary PK student was reported for funding.**

Beginning in school year 2008, the District has implemented procedures providing the Transportation Department with a list of Voluntary Pre-K students. The Transportation Department will insure that these students are not claimed for transportation funding.

Finding: 4

Reference: Detailed 54

- **Students were claimed for weighted transportation funding without adequate documentation of special transportation requirements.**

Additional training will be provided to district ESE liaisons regarding IDEA weighted funding, and the documentation required to support such funding.

Finding: 5

Reference: Detailed 55

- **One student was incorrectly claimed in the Teen Parent category.**

The student was removed from the Teen Parent program, but the Transportation Department was not notified of that change. Additional training will be provided to schools regarding notification to the Transportation Department when such changes occur.

Finding: 7

Reference: Detailed 57