

**AUDITOR GENERAL**  
**WILLIAM O. MONROE, CPA**



**LEE 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: Jeanne S. Dozier, Chair; Jane E. Kuckel, Ph.D., Vice-Chair; Robert D. Chilmonik; Elinor C. Scricca, Ph.D.; Steven K. Teuber, J.D.; and Dr. James W. Browder, Superintendent.

This examination was conducted by Richard J. Miller, Pamela Kelly, CPA, Christopher E. Tynes, Glynnis Z. Raymond, Bernice Rivas, and Gail S. Collier, 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](mailto: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.

Lee County District School Board  
 Full-Time Equivalent (FTE) Students and Student Transportation  
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Lee County District School Board  
Full-Time Equivalents (FTE) Students and Student Transportation  
**LIST OF ABBREVIATIONS**  
For the Fiscal Year Ended June 30, 2006

**IEP** – Individual Educational Plan

**IFSP** - Individual Family Support Plan

**LEA** - Local Education Agent

**EP** – Educational Plan

**ESE** – Exceptional Student Education

**LEP** – Limited English Proficient

**FES** – Fluent English Speaking

**ESOL** – English for Speakers of Other Languages

**PK** – Prekindergarten

**OJT** – On-the-Job Training

**IDEA** – Individuals with Disabilities Education Act



WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated March 6, 2007, that the Lee 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 the following instances of material noncompliance:

1. Teachers

Eighty-one of the 300 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies.<sup>1</sup>

2. Students

We noted exceptions involving 69 of the 416 Exceptional students in our sample for Basic with ESE Services;<sup>2</sup> 85 of the 429 Exceptional students in our sample for ESE Support Levels 4 and 5;<sup>3</sup> and 33 of the 168 students in our sample for Career Education 9-12 (OJT).<sup>4</sup> These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, Exceptional students and students in Career Education 9-12 (OJT), the Lee 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.

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<sup>1</sup> For teachers, see SCHEDULE D, finding Nos. 4, 5, 7, 10, 11, 12, 18, 19, 20, 22, 29, 30, 31, 32, 33, 34, 39, 40, 41, 42, 49, 53, 60, 61, 67, 68, 69, 72, 73, 77, 83, 84, 85, 86, 99, 100, 101, 108, 109, 110, 117, 118, 119, 131, 132, 133, 134, 137, 138, 139, 143, 144, and 145.

<sup>2</sup> For Basic with ESE Services, see SCHEDULE D, finding Nos. 6, 9, 16, 24, 35, 36, 45, 52, 55, 57, 64, 75, 76, 78, 79, 80, 82, 90, 94, 95, 97, 112, 120, 123, 130, 136, 141, 146, and 148.


<sup>3</sup> For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 3, 17, 21, 25, 26, 37, 38, 46, 48, 56, 58, 65, 70, 71, 74, 81, 88, 89, 93, 98, 102, 103, 104, 105, 106, 107, 111, 113, 114, 142, 146, 148, 149, 150, 151, 152, and 153.

<sup>4</sup> For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 13, 16, 27, 47, 66, 115, 116, 120, and 121.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to teacher compliance, the reporting of, and the preparation and maintenance of supporting documentation for, students in Exceptional education 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.

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

Respectfully submitted,



William O. Monroe, CPA  
June 26, 2007

**SCHEDULE A**

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

<u>Description<sup>1</sup></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 FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	91	100.00%	19,614	100.00%	51,117.5826	100.00%
Sample Size <sup>4</sup>	21	23.08%	472	2.41%	399.6870	0.78%
Students w/Exceptions	-	-	(30)	(6.36%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	231.3430	-
<b>2. Basic with ESE Services</b>						
Population <sup>3</sup>	95	100.00%	5,848	100.00%	15,239.2516	100.00%
Sample Size <sup>4</sup>	23	24.21%	416	7.11%	359.6760	2.36%
Students w/Exceptions	-	-	(69)	(16.59%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(95.3912)	-
<b>3. ESOL</b>						
Population <sup>3</sup>	89	100.00%	1,848	100.00%	5,415.6992	100.00%
Sample Size <sup>4</sup>	20	22.47%	418	22.62%	334.1217	6.17%
Students w/Exceptions	-	-	(31)	(7.42%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(116.2080)	-
<b>4. ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	74	100.00%	871	100.00%	839.8546	100.00%
Sample Size <sup>4</sup>	23	31.08%	429	49.25%	290.3570	34.57%
Students w/Exceptions	-	-	(85)	(19.81%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(23.7318)	-
<b>5. Career Education 9-12</b>						
Population <sup>3</sup>	18	100.00%	907	100.00%	2,091.5236	100.00%
Sample Size <sup>4</sup>	6	33.33%	168	18.52%	32.0398	1.53%
Students w/Exceptions	-	-	(33)	(19.64%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(10.0217)	-
<hr/>						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	96	100.00%	29,088	100.00%	74,703.9116	100.00%
Sample Size <sup>4</sup>	24	25.00%	1,903	6.54%	1,415.8815	1.90%
Students w/Exceptions	-	-	(248)	(13.03%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(14.0097)	-

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE A (Continued)**

Lee 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> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teacher Certification</u>				
Population <sup>3</sup>	96	100.00%	1,135	100.00%
Sample Size <sup>4</sup>	24	25.00%	300	26.43%
Teachers w/Exceptions	-	-	(81)	(27.00%)

<sup>1</sup> See NOTE A6.

<sup>2</sup> 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.)

<sup>3</sup> 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.)

<sup>4</sup> See NOTE B.

<sup>5</sup> 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 reported FTE is taken to zero.

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE B**

Lee 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> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	47.5120	1.018	48.3672
102 Basic 4-8	62.2973	1.000	62.2973
103 Basic 9-12	121.5337	1.113	135.2670
111 Grades K-3 with ESE Services	(8.5092)	1.018	(8.6624)
112 Grades 4-8 with ESE Services	(32.3405)	1.000	(32.3405)
113 Grades 9-12 with ESE Services	(54.5415)	1.113	(60.7047)
130 ESOL	(116.2080)	1.318	(153.1621)
254 ESE Support Level 4	(12.2233)	3.818	(46.6686)
255 ESE Support Level 5	(11.5085)	5.190	(59.7291)
300 Career Education 9-12	<u>(10.0217)</u>	1.193	<u>(11.9559)</u>
Total	<u>(14.0097)</u>		<u>(127.2918)</u>

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<sup>1</sup> See NOTE A6.

<sup>2</sup> These adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> 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

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

<u>No.</u> <u>Program</u>	<u>Audit Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0081</u>	<u>#0121</u>	<u>#0181</u>	
101 Basic K-3	5.3020	1.0000	7.9888	14.2908
102 Basic 4-8	4.9500	1.0000	4.9740	10.9240
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	(.5000)	(.5000)
112 Grades 4-8 with ESE Services	.....	(1.0000)	(4.5000)	(5.5000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(10.2520)	(1.0000)	(7.9628)	(19.2148)
254 ESE Support Level 4	(.5000)	.....	.....	(.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>

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<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Lee 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	<u>Audit Adjustments</u> <sup>1</sup>				Balance Forward
		#0221	#0222	#0241	#0242	
101	14.2908	.....	.....	.....	.....	14.2908
102	10.9240	.....	.....	.....	17.4951	28.4191
103	.0000	7.3699	2.3750	33.2222	.....	42.9671
111	(.5000)	.....	.....	.....	.....	(.5000)
112	(5.5000)	.....	.....	.....	(11.5113)	(17.0113)
113	.0000	(5.5500)	(2.3000)	(7.7910)	.....	(15.6410)
130	(19.2148)	(1.8000)	.....	(26.9312)	(5.4838)	(53.4298)
254	(.5000)	(.1500)	(.5750)	1.0000	.0000	(.2250)
255	.0000	(.5000)	.5000	(2.5000)	(.5000)	(3.0000)
300	<u>.0000</u>	<u>(.9300)</u>	<u>.....</u>	<u>(1.6237)</u>	<u>.....</u>	<u>(2.5537)</u>
Total	<u>(.5000)</u>	<u>(1.5601)</u>	<u>.0000</u>	<u>(4.6237)</u>	<u>.0000</u>	<u>(6.6838)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Lee 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 Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0311</u>	<u>#0371</u>	<u>#0401</u>	<u>#0531</u>	
101	14.2908	.....	4.0000	2.0150	.....	20.3058
102	28.4191	.....	.5000	1.5000	.....	30.4191
103	42.9671	7.8816	.....	.....	5.6848	56.5335
111	(.5000)	.....	(1.5000)	1.0000	.....	(1.0000)
112	(17.0113)	.....	.....	.0000	.....	(17.0113)
113	(15.6410)	(5.9704)	.....	.....	(2.1568)	(23.7682)
130	(53.4298)	(1.4112)	(3.0000)	(3.5150)	(3.5280)	(64.8840)
254	(.2250)	.....	.....	(.5000)	.....	(.7250)
255	(3.0000)	(.9704)	.....	(1.0000)	(.5000)	(5.4704)
300	<u>(2.5537)</u>	<u>(.6264)</u>	.....	.....	<u>(.2944)</u>	<u>(3.4745)</u>
Total	<u>(6.6838)</u>	<u>(1.0968)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.7944)</u>	<u>(9.0750)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C (Continued)

Lee 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 Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0561</u>	<u>#0572</u>	<u>#0591</u>	<u>#0651</u>	
101	20.3058	19.2866	.....	.....	.....	39.5924
102	30.4191	.....	9.1500	.....	.....	39.5691
103	56.5335	.....	.....	10.0010	.....	66.5345
111	(1.0000)	(6.9666)	.....	.....	.....	(7.9666)
112	(17.0113)	.....	(9.0000)	.....	1.0000	(25.0113)
113	(23.7682)	.....	.....	(6.4590)	(1.0000)	(31.2272)
130	(64.8840)	(12.3200)	(.1500)	(3.2170)	.....	(80.5710)
254	(.7250)	1.0000	(.3400)	(.5000)	(2.5000)	(3.0650)
255	(5.4704)	(1.0000)	.....	.....	.....	(6.4704)
300	<u>(3.4745)</u>	<u>.....</u>	<u>.....</u>	<u>(.8250)</u>	<u>.....</u>	<u>(4.2995)</u>
Total	<u>(9.0750)</u>	<u>.0000</u>	<u>(.3400)</u>	<u>(1.0000)</u>	<u>(2.5000)</u>	<u>(12.9150)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C (Continued)

Lee 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 Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0661</u>	<u>#0663</u>	<u>#0672</u>	<u>#0701</u>	
101	39.5924	.....	.....	.7594	.5000	40.8518
102	39.5691	4.6088	6.6625	1.5938	.....	52.4342
103	66.5345	10.3434	10.4624	.....	.....	87.3403
111	(7.9666)	.....	.....	.4074	.....	(7.5592)
112	(25.0113)	.3376	(4.4296)	(.6768)	.....	(29.7801)
113	(31.2272)	.0213	(8.7910)	.....	.....	(39.9969)
130	(80.5710)	(1.4794)	(1.2510)	(1.5838)	.....	(84.8852)
254	(3.0650)	(8.5762)	(.6621)	.1200	(.5000)	(12.6833)
255	(6.4704)	(.4130)	.....	(1.7200)	.....	(8.6034)
300	(4.2995)	.....	(.0834)	.....	.....	(4.3829)
Total	<u>(12.9150)</u>	<u>4.8425</u>	<u>1.9078</u>	<u>(1.1000)</u>	<u>.0000</u>	<u>(7.2647)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

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

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0721</b>	<b>#0731</b>	<b>#0851</b>	<b>#4102</b>	
101	40.8518	.....	.....	3.4300	3.2502	47.5320
102	52.4342	.....	.....	4.5084	5.1680	62.1106
103	87.3403	11.8884	22.2250	.....	.....	121.4537
111	(7.5592)	.....	.....	.....	(1.0000)	(8.5592)
112	(29.7801)	.....	.....	(2.5000)	(.5004)	(32.7805)
113	(39.9969)	(6.9496)	(7.6750)	.....	.....	(54.6215)
130	(84.8852)	(4.3416)	(14.6250)	(5.4384)	(6.9178)	(116.2080)
254	(12.6833)	.5000	.....	.....	.....	(12.1833)
255	(8.6034)	(1.0784)	.....	.....	(.0434)	(9.7252)
300	<u>(4.3829)</u>	<u>(.1138)</u>	<u>(5.5250)</u>	<u>.....</u>	<u>.....</u>	<u>(10.0217)</u>
Total	<u>(7.2647)</u>	<u>(.0950)</u>	<u>(5.6000)</u>	<u>.0000</u>	<u>(.0434)</u>	<u>(13.0031)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*



SCHEDULE C (Continued)

Lee 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 Adjustments<sup>1</sup></u>	
		<u>#9450</u>	<u>Total</u>
101 Basic k-3	47.5320	(.0200)	47.5120
102 Basic 4-8	62.1106	.1867	62.2973
103 Basic 9-12	121.4537	.0800	121.5337
111 Grades K-3 with ESE Services	(8.5592)	.0500	(8.5092)
112 Grades 4-8 with ESE Services	(32.7805)	.4400	(32.3405)
113 Grades 9-12 with ESE Services	(54.6215)	.0800	(54.5415)
130 ESOL	(116.2080)	.....	(116.2080)
254 ESE Support Level 4	(12.1833)	(.0400)	(12.2233)
255 ESE Support Level 5	(9.7252)	(1.7833)	(11.5085)
300 Career Education 9-12	<u>(10.0217)</u>	.....	<u>(10.0217)</u>
Total	<u>(13.0031)</u>	<u>(1.0066)</u>	<u>(14.0097)</u>

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<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

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

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, Exceptional students and students in Career Education 9-12 (OJT), the Lee County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 61.

**Findings**

**Net Audit  
 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.*

**Allen Park Elementary School (#0081)**

1. [Ref. 8101] The LEP Student Plan for one student was not reviewed and updated for the 2005-06 school year. We made the following audit adjustment:

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

2. [Ref. 8102] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

3. [Ref. 8104] The supporting enrollment and attendance records for one ESE student did not list the student as in membership or attendance during the reporting survey. We made the following audit adjustment:

254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
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*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lee 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)**

FindingsAllen Park Elementary School (#0081) (Continued)

4. [Ref. 8170/71] There was insufficient evidence that parents were timely notified of the out-of-field status of two Primary Language Arts teachers who taught LEP students out-of-field in the October survey. The notifying newsletter was dated only by month and year (October 2005); and we were unable to otherwise determine if it had been sent prior to the end of that survey. We also noted that the teachers had not earned the 300 in-service training points required in ESOL strategies, pursuant to their in-service training timelines. The first teacher (Ref. 8170) had earned only 270 points and the second teacher (Ref. 8171) had earned none. We made the following audit adjustments:

<u>Ref. 8170</u>		
102 Basic 4-8	3.4500	
130 ESOL	<u>(3.4500)</u>	.0000
<u>Ref. 8171</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000

**Management's response and our follow-up** – See page 65. *Our finding stands as presented.*

.0000

5. [Ref. 8172] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	1.3020	
130 ESOL	<u>(1.3020)</u>	<u>.0000</u> <u>(.5000)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Bonita Springs Elementary School (#0121)**

6. [Ref. 12101] The EP meeting for one Gifted student did not include the student's Gifted Education teacher or a District Exceptional Education specialist. We made the following audit adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

7. [Ref. 12170] One teacher taught 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 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:

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

**Edgewood Renaissance Academy (#0181)**

8. [Ref. 18101] The file for one LEP student did not contain documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:

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

9. [Ref. 18103] The files for six ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEPs (two students) or EPs (four students). We also noted that the file for one of the IEP-students did not contain evidence that the student's parents had been notified of the student's IEP-development meeting. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b><u>Edgewood Renaissance Academy (#0181)</u></b> (Continued)	
101 Basic K-3	.5000
102 Basic 4-8	4.5000
111 Grades K-3 with ESE Services	(.5000)
112 Grades 4-8 with ESE Services	<u>(4.5000)</u>
	.0000
<p>10. [Ref. 18170] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>	
101 Basic K-3	.9846
130 ESOL	<u>(.9846)</u>
	.0000
<p>11. [Ref. 18171/75] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students, and were not approved by the School Board to teach such students out-of-field. We noted that one of the teachers (Ref. 18171) had earned none of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the LEP students concerned were not notified of the out-of-field status of one teacher (Ref. 18171), and were not notified timely regarding the other teacher (Ref. 18175) (i.e., the notification was made in December 2005, after the October survey). We made the following audit adjustments:</u></p>	
<u>Ref. 18171</u>	
101 Basic K-3	1.6300
130 ESOL	<u>(1.6300)</u>
	.0000
<u>Ref. 18175</u>	
102 Basic 4-8	.2880
130 ESOL	<u>(.2880)</u>
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Edgewood Renaissance Academy (#0181)** (Continued)

12. [Ref. 18172/73/74/76/77] Five teachers in the October survey were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status until December 2005. Consequently, the notifications were not valid for the October survey. We made the following audit adjustments:

<u>Ref. 18172</u>		
101 Basic K-3	1.4222	
130 ESOL	<u>(1.4222)</u>	.0000
<u>Ref. 18173</u>		
101 Basic K-3	1.1500	
130 ESOL	<u>(1.1500)</u>	.0000
<u>Ref. 18174</u>		
102 Basic 4-8	.1860	
130 ESOL	<u>(.1860)</u>	.0000
<u>Ref. 18176</u>		
101 Basic K-3	.9300	
130 ESOL	<u>(.9300)</u>	.0000
<u>Ref. 18177</u>		
101 Basic K-3	.3720	
130 ESOL	<u>(.3720)</u>	.0000

**Management's response and our follow-up** – See page 65. *Our finding stands as presented.*

.0000  
.0000

**Fort Myers High School (#0221)**

13. [Ref. 22101] The FTE for the dual-enrolled courses taken by four students (three of whom were in our Career Education sample) was incorrectly computed based on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62(1)(j), Florida Statutes, and the FTE General Instructions. Continues on next page.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b>Fort Myers High School (#0221)</b> (Continued)	
<u>We also noted that third period for one of the four students was not fully funded based on the minutes that were provided during that period. We made the following audit adjustment:</u>	
103 Basic 9-12	.1699
300 Career Education 9-12	(.0300)
	.1399
14. [Ref. 22102] <u>The course schedule for one Career Education student in OJT was reported using an incorrect priority that funded the student's off-campus OJT courses prior to his on-campus instruction. We made the following audit adjustment:</u>	
103 Basic 9-12	.0500
300 Career Education 9-12	(.0500)
	.0000
15. [Ref. 22103] <u>One student was absent during the entire February survey period and should not have been reported with that survey's results. We made the following audit adjustment:</u>	
103 Basic 9-12	(.3500)
300 Career Education 9-12	(.1500)
	(.5000)
16. [Ref. 22104] <u>We noted the following exceptions for six students in OJT (five in our Career Education sample and one in our sample for Basic with ESE Services):</u>	
a. <u>The timecards for two students were missing and could not be located.</u>	
b. <u>The timecards for four students indicated only the month worked and did not show the year; consequently, we could not determine that the work hours indicated were for the survey under examination.</u>	
<u>We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	(.5000)
300 Career Education 9-12	(.7000)
	(1.2000)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Fort Myers High School (#0221)** (Continued)

17. [Ref. 22105] The course schedule for one ESE student was reported incorrectly in the February survey. The student was reported as a full-time student earning .5000 FTE in program No. 255 (ESE Support Level 5) for on-campus instruction; however, the Matrix of Services form indicated that the student’s on-campus instruction was in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:

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

18. [Ref. 22170] One teacher in the October and February surveys taught out-of-field in Physical Education, Biology, and English (with regard to LEP students), but was not approved by the School Board to do so. We also noted that the newsletter notifying the parents of the teacher’s out-of-field status was not issued until February 1, 2006, and did not identify the teacher’s out-of-field subject areas; consequently, the notification was deficient. We made the following audit adjustment:

103 Basic 9-12	3.1500	
113 Grades 9-12 with ESE Services	(2.7750)	
130 ESOL	(.3750)	.0000

**Management’s response and our follow-up** – See page 65. *Our finding stands as presented.* .0000

19. [Ref. 22171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	4.0500	
113 Grades 9-12 with ESE Services	(2.7750)	
130 ESOL	(1.1250)	
254 ESE Support Level 4	(.1500)	.0000

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Lee 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****Fort Myers High School (#0221)** (Continued)

20. [Ref. 22172] One teacher, who taught Intensive Reading to classes that included LEP students, was not properly certified to teach LEP students, and was not approved by the School Board to teach such students out-of-field. The teacher had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. 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:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	
		.0000
		(1.5601)

**Ft. Myers High Edison Center (#0222)**

21. [Ref. 22201] The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) was incorrectly scored. The scoring did not include the one Special Considerations point designated for students having an initial score of 21 points (before adding any Special Considerations points) and a Level 5 rating in four of five Domains. The cited student met these criteria. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	
		.0000

22. [Ref. 22270] One teacher reported in the October survey did not hold a Florida teaching certificate and did not teach during that survey. District management was unable to identify the actual teacher. We made the following audit adjustment:

103 Basic 9-12	2.3750	
113 Grades 9-12 with ESE Services	(2.3000)	
254 ESE Support Level 4	(.0750)	
		.0000
		.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**LeHigh Senior High School (#0241)**

23. [Ref. 24101] Two students had withdrawn from school prior to survey and should not have been reported with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.1746)	
130 ESOL	(.8254)	(1.0000)

24. [Ref. 24102/07] We noted the following exceptions for three students (one in our ESOL sample and two in our sample for Basic with ESE Services):

- a. One LEP student (Ref. 24102) was absent from school during the 11-day reporting survey and should not have been included with the survey's results.
- b. The timecards for two ESE students in OJT for their entire schedules (Ref. 24102/07) were missing and could not be located. Consequently, these students should not have been reported.

We made the following audit adjustments:

<u>Ref. 24102</u>		
103 Basic 9-12	(.0364)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.4636)	(1.0000)
<u>Ref. 24107</u>		
113 Grades 9-12 with ESE Services	(1.0000)	(1.0000)

25. [Ref. 24103] The *Matrix of Services* form for one ESE student incorrectly included the Special Considerations point designated for students with a *Matrix* score of 21 points and a Level 5 rating in four Domains. This student had a Level 5 rating in only three Domains. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lee 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>
<b><u>LeHigh Senior High School (#0241)</u></b> (Continued)	
26. [Ref. 24104] <u>Three ESE students were incorrectly reported as full-time students provided on-campus instruction in program No. 255 (ESE Support Level 5). The students' Matrix of Services forms indicated their on-campus instruction was in program No. 103 (Basic 9-12) for two students and program No. 113 (Grades 9-12 with ESE Services) for one student. We made the following audit adjustment:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	<u>(1.5000)</u>
	.0000
27. [Ref. 24105] <u>The timecards for eight Career Education students in OJT were missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	<u>(1.6237)</u>
	(1.6237)
28. [Ref. 24106] <u>The English language assessment was not completed timely for one LEP student in his fourth year of ESOL-placement. The assessment was due by August 2005, but was not completed until November 17, 2005. We made the following audit adjustment:</u>	
103 Basic 9-12	.3085
130 ESOL	<u>(.3085)</u>
	.0000
29. [Ref. 24170/76/77] <u>Three teachers were not properly certified and were not approved by the School Board to teach English out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 24170</u>	
103 Basic 9-12	1.3806
113 Grades 9-12 with ESE Services	<u>(1.0738)</u>
130 ESOL	<u>(.3068)</u>
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>	
<b><u>LeHigh Senior High School (#0241)</u></b> (Continued)		
<u>Ref. 24176</u>		
103 Basic 9-12	.6903	
113 Grades 9-12 with ESE Services	(.5369)	
130 ESOL	(.1534)	.0000
<u>Ref. 24177</u>		
103 Basic 9-12	15.4496	
130 ESOL	(15.4496)	.0000
30. [Ref. 24171/72] <u>Two teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 24171</u>		
103 Basic 9-12	3.2462	
130 ESOL	(3.2462)	.0000
<u>Ref. 24172</u>		
103 Basic 9-12	.4619	
130 ESOL	(.4619)	.0000
31. [Ref. 24173] <u>One teacher taught Mathematics to a class that included one LEP student, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.1534	
130 ESOL	(.1534)	.0000
32. [Ref. 24174] <u>One Reading teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<u>Findings</u>			<b>Net Audit Adjustments (Unweighted FTE)</b>
<b><u>LeHigh Senior High School (#0241)</u></b> (Continued)			
103 Basic 9-12	5.9809		
113 Grades 9-12 with ESE Services	(2.7412)		
130 ESOL	<u>(3.2397)</u>		.0000
33. [Ref. 24175] <u>One Reading teacher, whose classes included LEP students, was not properly certified to teach Reading or LEP students, and was not approved by the School Board to teach out-of-field. We also noted that the parental notification in the school's newsletter did not identify the teacher's out-of-field subject areas; consequently, the newsletter did not adequately disclose the teacher's out-of-field status. Additionally, the teacher had earned none of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>			
103 Basic 9-12	1.6575		
113 Grades 9-12 with ESE Services	(.3068)		
130 ESOL	<u>(1.3507)</u>		.0000
34. [Ref. 24178] <u>One Reading teacher taught a class that included LEP students, but was not appropriately 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:</u>			
103 Basic 9-12	3.1043		
113 Grades 9-12 with ESE Services	(2.1323)		
130 ESOL	<u>(.9720)</u>		.0000 <u>(4.6237)</u>
<b><u>Varsity Lakes Middle School (#0242)</u></b>			
35. [Ref. 24201] <u>The IEPs for three ESE students were missing and could not be located. We made the following audit adjustment:</u>			
102 Basic 4-8	2.5000		
112 Grades 4-8 with ESE Services	<u>(2.5000)</u>		.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Varsity Lakes Middle School (#0242)** (Continued)

36. [Ref. 24202] The files for three ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' EPs. We also noted that the EP meetings for two of the students did not include the District LEA, and the EP meeting for the third student did not include the student's Gifted teacher. We made the following audit adjustment:

102 Basic 4-8	3.0000	
112 Grades 4-8 with ESE Services	<u>(3.0000)</u>	.0000

37. [Ref. 24203] The file for one ESE student did not contain an IEP and *Matrix of Services* form covering the reporting survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

38. [Ref. 24204] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

39. [Ref. 24270] One teacher taught English 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 also noted that the parents of students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	1.3752	
130 ESOL	<u>(1.3752)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b>Varsity Lakes Middle School (#0242) (Continued)</b>	
40. [Ref. 24273/75] <u>Two teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the school's newsletter used to notify parents of the teacher's out-of-field status was not adequately dated (i.e., it was marked only "October Issue"), and we could not otherwise determine whether it was timely. We made the following audit adjustments:</u>	
<u>Ref. 24273</u>	
102 Basic 4-8	.6917
130 ESOL	<u>(.6917)</u>
	.0000
<u>Ref. 24275</u>	
102 Basic 4-8	.3167
130 ESOL	<u>(.3167)</u>
	.0000
<b><u>Management's response and our follow-up</u></b> – See page 65. <i>Our finding stands as presented.</i>	
	.0000
41. [Ref. 24274/76] <u>Two Reading teachers, whose classes included LEP students, were not properly certified to teach Reading or LEP students, 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 made the following audit adjustments:</u>	
<u>Ref. 24274</u>	
102 Basic 4-8	2.5286
112 Grades 4-8 with ESE Services	<u>(.6035)</u>
130 ESOL	<u>(1.9251)</u>
	.0000
<u>Ref. 24276</u>	
102 Basic 4-8	5.0575
112 Grades 4-8 with ESE Services	<u>(4.2741)</u>
130 ESOL	<u>(.7834)</u>
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Varsity Lakes Middle School (#0242)** (Continued)

42. [Ref. 24277] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

102 Basic 4-8	1.5254	
112 Grades 4-8 with ESE Services	(1.1337)	
130 ESOL	(.3917)	.0000
		<u>.0000</u>

**North Fort Myers High School (#0311)**

43. [Ref. 31101] The original file for one LEP student in the October survey was missing and could not be located. School management reconstructed the file for our examination; however, both the LEP Student Plan and parental notification were dated January 2006, after the reporting survey. We made the following audit adjustment:

103 Basic 9-12	.3920	
130 ESOL	(.3920)	.0000

44. [Ref. 31102] The letter used to notify the parents of one LEP student of their child’s ESOL-placement was undated, and we could not otherwise determine whether the notification was timely. We made the following audit adjustment:

103 Basic 9-12	.9408	
130 ESOL	(.9408)	.0000

45. [Ref. 31103] The files for four ESE students did not contain evidence that the students’ general education teachers participated in the development of the students’ EPs. We made the following audit adjustment:

103 Basic 9-12	3.5000	
113 Grades 9-12 with ESE Services	(3.5000)	.0000

46. [Ref. 31105] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Lee 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>
<b>North Fort Myers High School (#0311) (Continued)</b>	
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	(.5000)
	.0000
47. [Ref. 31106] <u>We noted the following exceptions involving six Career Education students in OJT:</u>	
a. <u>The timecards for two students were missing and could not be located.</u>	
b. <u>The timecards for three students indicated the students did not work during the week of the reporting surveys.</u>	
c. <u>One student was reported for more hours than were supported by his timecard.</u>	
<u>We made the following audit adjustment:</u>	
300 Career Education 9-12	(.6264)
	(.6264)
48. [Ref. 31108] <u>One ESE student was not in membership and attendance during the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.4704)
	(.4704)
49. [Ref. 31170] <u>One Reading teacher in the October and February surveys taught a class that included LEP students, but was not properly certified to teach Reading or LEP students and was not approved by the School Board to teach out-of-field. We also noted that the newsletter used to notify parents of the teacher's out-of-field status was only dated by month and year (October 2005), and did not list the teacher's out-of-field status in Reading. We made the following audit adjustment:</u>	
103 Basic 9-12	3.0488
113 Grades 9-12 with ESE Services	(2.9704)
130 ESOL	(.0784)
	.0000
<b><u>Management's response and our follow-up</u></b> – See page 65. <i>Our finding stands as presented.</i>	
	.0000
	(1.0968)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b><u>Mirror Lakes Elementary School (#0371)</u></b>	
50. [Ref. 37101] <u>The file for one LEP student did not contain documentation supporting the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u>	
101 Basic K-3	1.0000
130 ESOL	(1.0000)
	.0000
51. [Ref. 37102] <u>The file for one LEP student did not contain documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>	
102 Basic 4-8	.5000
130 ESOL	(.5000)
	.0000
52. [Ref. 37103] <u>The file for two ESE students did not contain evidence that the students' general education teachers participated in the development of the students' IEPs. We made the following audit adjustment:</u>	
101 Basic K-3	1.5000
111 Grades K-3 with ESE Services	(1.5000)
	.0000
53. [Ref. 37170] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, however, the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>	
101 Basic K-3	1.5000
130 ESOL	(1.5000)
	.0000
<b><u>Management's response and our follow-up</u></b> – See page 64. <i>Our finding stands as presented.</i>	
	<u>.0000</u>
	<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b><u>Villas Elementary School (#0401)</u></b>	
54. [Ref. 40101] <u>The file for one LEP student did not contain an LEP Student Plan covering the 2005-06 school year. We made the following audit adjustment:</u>	
102 Basic 4-8	1.0000
130 ESOL	(1.0000)
	.0000
55. [Ref. 40102] <u>One ESE student was reported incorrectly in program No. 130 (ESOL). We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
130 ESOL	(.5000)
	.0000
56. [Ref. 40103] <u>One ESE student enrolled in school on the last day of the reporting survey, but did not receive instructional services until the following week. Management advised us that the student was scheduled to go into the Hospital and Homebound program and was not provided instruction on the day of enrollment. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.5000)
	(.5000)
57. [Ref. 40104] <u>The file for one ESE student did not contain evidence that the student's parents had been notified of the student's IEP-development meeting. We made the following adjustment:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	.0000
<b><u>Management's response and our follow-up</u></b> – See page 64. <i>Our finding stands as presented.</i>	
	.0000
58. [Ref. 40105] <u>We noted exceptions involving the Matrix of Services forms for two ESE students: the Matrix form for one student was missing and could not be located; and the Matrix form for the other student was more than three years old and had expired. We made the following audit adjustment:</u>	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b><u>Villas Elementary School (#0401)</u></b> (Continued)	
111 Grades K-3 with ESE Services	.5000
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	(.5000)
	.0000
59. [Ref. 40106] <u>The file for one student in ESOL indicated that the student was FES and ineligible for ESOL-placement. We made the following audit adjustment:</u>	
101 Basic K-3	1.0000
130 ESOL	(1.0000)
	.0000
60. [Ref. 40170] <u>One Primary Language Arts teacher in the October and February surveys had earned only 90 of the 120 (October) and 180 (February) in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>	
101 Basic K-3	.4900
130 ESOL	(.4900)
	.0000
61. [Ref. 40171] <u>One teacher in the October and February surveys taught Primary Language Arts to classes which 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 until March 14, 2006, after the reporting surveys. We also noted that the newsletter used to notify parents of the teacher's out-of-field status was dated February 13, 2006, three days after the February survey; consequently, the notification was not effective for the October or February surveys. We made the following audit adjustment:</u>	
101 Basic K-3	.5250
130 ESOL	(.5250)
	.0000
<b><u>Management's response and our follow-up</u></b> – See page 65. <i>Our finding stands as presented.</i>	
	.0000
	(.5000)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>	
<b><u>Cypress Lake High School (#0531)</u></b>		
62. [Ref. 53101] <u>The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a sixth year. We made the following audit adjustment:</u>		
103 Basic 9-12	.4704	
130 ESOL	(.4704)	.0000
63. [Ref. 53102] <u>The file for one LEP student did not contain documentation 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	.7840	
130 ESOL	(.7840)	.0000
64. [Ref. 53103] <u>The file for one ESE student did not contain evidence that the student's general education teacher participated in the development of the student's EP. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
65. [Ref. 53104] <u>One ESE student who was enrolled in school on the last day of the reporting survey was not provided instructional services on that day. According to the student's IEP, the student was scheduled to go into the Hospital and Homebound program the following week. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.5000)	(.5000)
66. [Ref. 53105] <u>The timecards for two Career Education students in OJT were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.2944)	(.2944)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Cypress Lake High School (#0531)** (Continued)

67. [Ref. 53170] One Reading teacher taught classes that included LEP students, but was not properly certified to teach Reading or LEP students and was not approved by the School Board to teach 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:

103 Basic 9-12	2.2544	
113 Grades 9-12 with ESE Services	(1.1568)	
130 ESOL	(1.0976)	.0000

**Management's response and our follow-up** – See page 64. *Our finding stands as presented.*

.0000

68. [Ref. 53171] One teacher taught Mathematics to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.5488	
130 ESOL	(.5488)	.0000

69. [Ref. 53172] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.6272	
130 ESOL	(.6272)	.0000

(.7944)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>	
<b><u>Tanglewood Elementary/Riverside Exceptional Center (#0561)</u></b>		
70. [Ref. 56101] <u>The Matrix of Services form for one ESE student incorrectly included a Special Considerations point designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. This student had a Level 5 rating in only three Domains. We made the following audit adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
71. [Ref. 56102] <u>One ESE student was reported in program No. 255 (ESE Support Level 5) based on a revision made to the student's Matrix of Services form. However, the revision was incomplete because it did not include the individual services associated with the changed rating. We made the following audit adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
72. [Ref. 56173] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned only 30 of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000
73. [Ref. 56174] <u>We noted the following exceptions involving one teacher in the October and February surveys:</u>		
a. <u>At the time of the October 2005 survey, the teacher did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We noted that the teacher had an old certificate that expired on June 30, 2000, and was not issued a new certificate until December 20, 2005.</u>		

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Tanglewood Elementary/Riverside Exceptional Center (#0561)** (Continued)

- b. At the time of the February 2006 survey, the teacher was not properly certified to teach Elementary Education and was not approved by the School Board to teach out-of-field. We also noted that the parents of students concerned were not notified of the teacher's out-of-field status.

We made the following audit adjustment:

101 Basic K-3	15.2866	
111 Grades K-3 with ESE Services	(6.9666)	
130 ESOL	<u>(8.3200)</u>	<u>.0000</u>
		<u>.0000</u>

**Caloosa Middle School (#0572)**

74. [Ref. 57201] One student was reported incorrectly for on-campus instruction at Caloosa Middle School (#0572) (.3400 FTE) and Hospital and Homebound instruction at County-Wide Exceptional Child Programs (#9450) (.0800 FTE). The student was not in attendance at Caloosa Middle School during the 11-day window of the October survey and should not have been reported for any on-campus instruction. We also noted that the student was provided only two of the four hours reported for homebound instruction. We made an audit adjustment to reduce the student's reported FTE for homebound instruction in finding No. 153 (Ref. 945008), and the following audit adjustment to disallow the student's reported FTE for on-campus instruction at Caloosa Middle School:

254 ESE Support Level 4	<u>(.3400)</u>	(.3400)
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75. [Ref. 57202] The file for one ESE student did not contain evidence that the student's parents had been notified of 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

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Lee 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>
<b><u>Caloosa Middle School (#0572)</u></b> (Continued)	
76. [Ref. 57203] <u>The files for nine Gifted students did not contain evidence that the students' general education teachers had participated in the development of the students' EPs. We made the following audit adjustment:</u>	
102 Basic 4-8	8.5000
112 Grades 4-8 with ESE Services	<u>(8.5000)</u>
	.0000
77. [Ref. 57271] <u>One teacher taught English to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
102 Basic 4-8	.1500
130 ESOL	<u>(.1500)</u>
	.0000
	<u>(.3400)</u>
<b><u>Riverdale High School (#0591)</u></b>	
78. [Ref. 59101] <u>The attendance records for one ESE student were missing and could not be located. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>
	(.5000)
79. [Ref. 59102] <u>The file for one Gifted student did not contain evidence that the student's general education teacher had participated in the development of the student's EP. We also noted that the EP was not dated, and we could not otherwise determine if it was valid for the reporting survey. We made the following audit adjustment:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>
	.0000
80. [Ref. 59103] <u>The IEP for one ESE student was missing and could not be located. We made the following audit adjustment:</u>	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b>Riverdale High School (#0591) (Continued)</b>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	(1.0000)
	.0000
81. [Ref. 59104] <u>The file for one ESE student did not contain evidence that the student's parents had been notified of the student's IEP-development meeting. We made the following adjustment:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
82. [Ref. 59105] <u>The timecard for one ESE student in full-time OJT was missing and could not be located. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	(.5000)
	(.5000)
83. [Ref. 59170] <u>One teacher taught English 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 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:</u>	
103 Basic 9-12	.6668
130 ESOL	(.6668)
	.0000
84. [Ref. 59171/74/76] <u>Three teachers were not properly certified 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 made the following audit adjustments:</u>	
<u>Ref. 59171</u>	
103 Basic 9-12	.2500
113 Grades 9-12 with ESE Services	(.2500)
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b><u>Riverdale High School (#0591)</u></b> (Continued)			
<u>Ref. 59174</u>			
103 Basic 9-12	.9000		
113 Grades 9-12 with ESE Services	(.0750)		
300 Career Education 9-12	(.8250)		.0000
<u>Ref. 59176</u>			
103 Basic 9-12	5.3175		
113 Grades 9-12 with ESE Services	(3.6340)		
130 ESOL	(1.6835)		.0000
85. [Ref. 59172] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>			
103 Basic 9-12	.6668		
130 ESOL	(.6668)		.0000
86. [Ref. 59175] <u>One teacher taught Social Science to a class that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>			
103 Basic 9-12	.1999		
130 ESOL	(.1999)		.0000 (1.0000)
<b><u>Royal Palm Exceptional School Center (#0651)</u></b>			
87. [Ref. 65170/71] <u>Two non-certificated teachers were hired as long-term substitutes for the school term covered by the October survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.</u>			
			.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>	
<b><u>Royal Palm Exceptional School Center (#0651)</u></b> (Continued)		
88. [Ref. 65101] <u>Two ESE students were absent from school during the entire 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(1.0000)	(1.0000)
89. [Ref. 65103] <u>The files for two ESE students did not contain a Matrix of Services form covering the reporting surveys. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	.0000
90. [Ref. 65104] <u>The timecards for two ESE students in full-time OJT were missing and could not be located. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(1.5000)	(1.5000) (2.5000)
<b><u>Southwest Florida Juvenile Detention Center (#0661)</u></b>		
91. [Ref. 66101] <u>The files for two LEP students did not contain any documentation to support the students' ESOL-placement. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
92. [Ref. 66102] <u>The LEP Student Plan for one student in ESOL was not reviewed and updated for the 2005-06 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Southwest Florida Juvenile Detention Center (#0661)** (Continued)

93. [Ref. 66103] We noted the following exceptions for 24 ESE students (20 of whom were in our sample for ESE Support Levels 4 and 5):

- a. The Matrix of Services form was missing for one student.
- b. The IEPs and Matrix of Services forms were missing for three students.
- c. The Matrix of Services forms for the remaining 20 students (16 of whom were in our sample) did not reflect the changes that had been made in the students' ESE services when they entered the Detention Center. The level of services outlined in their Matrix forms was based on the services provided by their previous schools.

We made the following audit adjustment:

102 Basic 4-8	3.5560	
103 Basic 9-12	5.4332	
254 ESE Support Level 4	(8.5762)	
255 ESE Support Level 5	(.4130)	.0000

**Management's response and our follow-up** – See page 64. *Our finding stands as presented.* .0000

94. [Ref. 66104] The IEPs for two ESE students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

95. [Ref. 66105] The FTE reported for 173 students (5 of whom were in our sample for Basic with ESE Services) was incorrectly based on a 25-day term for the July 2005 survey and a 24-day term for June 2006 survey. The students' FTE should have been based on a 32-day term and a 28-day term, respectively. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

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

<b><u>Findings</u></b>	<b>Net Audit Adjustments (Unweighted FTE)</b>
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**Southwest Florida Juvenile Detention Center (#0661)** (Continued)

102 Basic 4-8	1.0528	
103 Basic 9-12	2.4102	
112 Grades 4-8 with ESE Services	.3376	
113 Grades 9-12 with ESE Services	1.0213	
130 ESOL	<u>.0206</u>	<u>4.8425</u>
		<u>4.8425</u>

**Southwest Florida Marine Institute (#0663)**

96. [Ref. 66302] The LEP Student Plans for two students were not reviewed and updated for the 2005-06 school year; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustment:

102 Basic 4-8	1.2510	
130 ESOL	<u>(1.2510)</u>	.0000

97. [Ref. 66303] The FTE reported for 98 students (6 of whom were in our sample for Basic with ESE Services) was incorrectly based on a 29-day term for the July 2005 survey and a 25 or 26-day term for June 2006 survey. The students' FTE should have been based on a 32-day term and a 28-day term, respectively. We made the following audit adjustment:

102 Basic 4-8	.2995	
103 Basic 9-12	1.2023	
112 Grades 4-8 with ESE Services	.1824	
113 Grades 9-12 with ESE Services	<u>.2236</u>	1.9078

98. [Ref. 66304] The Matrix of Services forms for two students did not reflect changes that had been made in the students' ESE services when they entered the Institute. The levels of service outlined in the students' Matrix forms were based on the services provided by the students' previous schools. We made the following audit adjustment:

102 Basic 4-8	.5000	
103 Basic 9-12	.1621	
254 ESE Support Level 4	<u>(.6621)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b>Southwest Florida Marine Institute (#0663) (Continued)</b>	
99. [Ref. 66370] <u>One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. We made the following audit adjustment:</u>	
102 Basic 4-8	2.3108
103 Basic 9-12	4.7728
112 Grades 4-8 with ESE Services	(2.3108)
113 Grades 9-12 with ESE Services	(4.7728)
	.0000
<b><u>Management's response and our follow-up</u></b> – See page 64. <i>Our finding stands as presented.</i>	.0000
100. [Ref. 66371] <u>We noted exceptions involving one teacher in the July, October, and February surveys. At the time of the July and October surveys, the teacher was not employed by the District and should not have been reported. At the time of the February survey, the teacher held certification in Social Science, but taught courses which required certification in Reading and English, and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
102 Basic 4-8	2.0510
103 Basic 9-12	4.0750
112 Grades 4-8 with ESE Services	(2.0510)
113 Grades 9-12 with ESE Services	(4.0750)
	.0000
<b><u>Management's response and our follow-up</u></b> – See page 64. <i>Our finding stands as presented.</i>	.0000
101. [Ref. 66372] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the parents of students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lee 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>
<b><u>Southwest Florida Marine Institute (#0663)</u></b> (Continued)	
102 Basic 4-8	.2502
103 Basic 9-12	.2502
112 Grades 4-8 with ESE Services	(.2502)
113 Grades 9-12 with ESE Services	(.1668)
300 Career Education 9-12	(.0834)
	<u>.0000</u>
	<u>1.9078</u>
<b><u>Gulf Elementary School (#0672)</u></b>	
102. [Ref. 67201] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
103. [Ref. 67202] <u>One part-time ESE student, who was enrolled in the Hospital and Homebound program on an intermittent basis, was reported incorrectly as a full-time student earning .5000 FTE in both the October survey and the February survey. The student actually earned only .2000 FTE in each of those surveys. We also noted that the student was reported incorrectly in program No. 254 (ESE Support Level 4) for on-campus instruction in the February survey. The student should have been reported in program No. 255 (ESE Support Level 5). We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.3800)
255 ESE Support Level 5	(.2200)
	(.6000)
104. [Ref. 67203] <u>One ESE student had withdrawn from school prior to the reporting survey and should not have been reported with that survey's results. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.5000)
	(.5000)
105. [Ref. 67204] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	(.5000)
254 ESE Support Level 4	.5000
	.0000

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Lee 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**

**Gulf Elementary School (#0672)** (Continued)

106. [Ref. 67205] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students having a total score of 17 points with a Level 5 rating in three of five Domains. The student was rated Level 5 in three Domains, but had a total score of 21 points. We made the following audit adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

107. [Ref. 67206] The Matrix of Services form for one ESE student in the February survey was not timely prepared. The corresponding IEP was dated January 25, 2006; however, the Matrix form was not prepared until February 25, 2006, after the reporting survey. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

108. [Ref. 67270/71/72] Three teachers were not properly certified 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 made the following audit adjustments:

Ref. 67270

101 Basic K-3	.0592	
111 Grades K-3 with ESE Services	(.0592)	.0000

Ref. 67271

102 Basic 4-8	1.2606	
112 Grades 4-8 with ESE Services	(.6768)	
130 ESOL	(.5838)	.0000

Ref. 67272

101 Basic K-3	.0334	
111 Grades K-3 with ESE Services	(.0334)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Gulf Elementary School (#0672)** (Continued)

109. [Ref. 67273/75] Two teachers taught Primary Language Arts classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the teachers had not earned the 300 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 67273) had earned 60 points and the other teacher (Ref. 67275) had earned 240 points. We made the following audit adjustments:

<u>Ref. 67273</u>		
101 Basic K-3	.1668	
130 ESOL	<u>(.1668)</u>	.0000
<u>Ref. 67275</u>		
102 Basic 4-8	.3332	
130 ESOL	<u>(.3332)</u>	.0000

110. [Ref. 67274] One non-certificated teacher, who taught Primary Language Arts to classes that included LEP students, was hired under the provisions of State Board of Education Rule 6A-1.0502, Florida Administrative Code, which govern the hiring of non-certificated instructional personnel; however, there was no documentation of the teacher's area of expertise or speciality, contrary to subsection (3) of that rule. We made the following audit adjustment:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u> <u>(1.1000)</u>

**Buckingham Exceptional Student Center (#0701)**

111. [Ref. 70101] The IEP for one ESE student did not include evidence that the District's LEA had participated in the development of the student's IEP. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lee 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>
<b><u>Buckingham Exceptional Student Center (#0701)</u></b> (Continued)		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>
<b><u>Mariner High School (#0721)</u></b>		
112. [Ref. 72101] <u>The EP for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
113. [Ref. 72102] <u>The on-campus instruction of two ESE students in the Hospital and Homebound program on an intermittent basis was reported incorrectly in program No. 255 (ESE Support Level 5). Their on-campus instruction should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:</u>		
103 Basic 9-12	.5784	
255 ESE Support Level 5	(.5784)	.0000
114. [Ref. 72103] <u>The Matrix of Services form for one ESE student incorrectly included three Special Considerations points designated for students identified as Visually Impaired. The student had been dismissed from the Visually Impaired program prior to the reporting survey. We made the following audit adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
115. [Ref. 72104] <u>The timecard for one Career Education student in OJT was missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1080)	(.1080)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Mariner High School (#0721)** (Continued)

116. [Ref. 72105] The reported FTE for the dual-enrolled courses taken by two students was incorrectly computed based on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62(1)(i), Florida Statutes, and the FTE General Instructions. We also noted that the course schedule for one of the students was under-funded by .0130 FTE due to this exception. We made the following audit adjustment:

103 Basic 9-12	.0188	
300 Career Education 9-12	(.0058)	.0130

117. [Ref. 72170] One teacher taught English 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:

103 Basic 9-12	1.0192	
130 ESOL	(1.0192)	.0000

118. [Ref. 72171/74] Two teachers were not properly certified 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 made the following audit adjustments:

<u>Ref. 72171</u>		
103 Basic 9-12	3.9112	
113 Grades 9-12 with ESE Services	(2.8920)	
130 ESOL	(1.0192)	.0000

<u>Ref. 72174</u>		
103 Basic 9-12	3.8416	
113 Grades 9-12 with ESE Services	(3.0576)	
130 ESOL	(.7840)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b><u>Mariner High School (#0721)</u></b> (Continued)	
119. [Ref. 72172/73] <u>Two teachers taught Social Science to classes that included LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One of the teachers (Ref. 72173) had earned 30 points and the other teacher (Ref. 72172) had earned none. We made the following audit adjustments:</u>	
<u>Ref. 72172</u>	
103 Basic 9-12	.3136
130 ESOL	<u>(.3136)</u>
	.0000
<u>Ref. 72173</u>	
103 Basic 9-12	1.2056
130 ESOL	<u>(1.2056)</u>
	.0000
	<u>(.0950)</u>
<b><u>Estero High School (#0731)</u></b>	
120. [Ref. 73101] <u>The timecards for five Career Education students in OJT and one ESE student, whose entire schedule was reported in OJT, were missing and could not be located. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	(1.0000)
300 Career Education 9-12	<u>(.6000)</u>
	(1.6000)
121. [Ref. 73102] <u>One Career Education student in OJT had withdrawn from school prior to the reporting survey and should not have been reported with the survey's results. We also noted that the student's timecard was missing and could not be located. We made the following audit adjustment:</u>	
103 Basic 9-12	(.3750)
300 Career Education 9-12	<u>(.1250)</u>
	(.5000)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lee 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>	
<b><u>Estero High School (#0731)</u></b> (Continued)		
122. [Ref. 73104] <u>Four students were absent from school during the entire 11-day windows of the reporting surveys and should not have been included with the surveys' results. We made the following audit adjustment:</u>		
103 Basic 9-12	(1.1750)	
130 ESOL	<u>(.8250)</u>	(2.0000)
123. [Ref. 73105] <u>Two students 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>		
103 Basic 9-12	(.1250)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	<u>(.3750)</u>	(1.0000)
124. [Ref. 73106] <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 also noted the student's file did not contain documentation justifying the student's continued ESOL-placement for a fifth year, and the student's LEP Student Plan had not been reviewed and updated for the 2005-06 school year. We made the following audit adjustment:</u>		
103 Basic 9-12	(.0500)	
130 ESOL	(.3000)	
300 Career Education 9-12	<u>(.1500)</u>	(.5000)
125. [Ref. 73107] <u>The file for one LEP student did not contain documentation that the students' parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lee 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>	
<b><u>Estero High School (#0731)</u></b> (Continued)		
126. [Ref. 73108] <u>The letter used to notify the parents of one LEP student's ESOL-placement was not dated and we could not otherwise determine if the notification was timely. We made the following audit adjustment:</u>		
103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000
127. [Ref. 73109] <u>The LEP Student Plan for one student in ESOL was not reviewed and updated for the 2005-06 school year; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustment:</u>		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
128. [Ref. 73110] <u>The English language assessment test and parental notification letter for one LEP student in ESOL in the October survey were dated November 22, 2005, approximately six weeks after that survey. We also noted that the student's LEP Student Plan showed a preparation date of October 7, 2005, but a print date of February 22, 2006, indicating that it was not physically present in the student's file at the time of the October survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
129. [Ref. 73111] <u>The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We also noted that the student's LEP Student Plan was not reviewed and updated for the 2005-06 school year. We made the following audit adjustment:</u>		
103 Basic 9-12	.9500	
130 ESOL	(.9500)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Estero High School (#0731)** (Continued)

130. [Ref. 73112] The files for six ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' IEP (one student) or EP (five students). We made the following audit adjustment:

103 Basic 9-12	5.5000	
113 Grades 9-12 with ESE Services	(5.5000)	.0000

131. [Ref. 73170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	1.5750	
130 ESOL	(1.5750)	.0000

132. [Ref. 73171/73/76] Three teachers taught Basic subject areas to classes that included LEP students, but had earned none of their required in-service points in ESOL strategies, pursuant to the teachers' in-service training timelines. Additionally, one of the teachers (Ref. 73171) was not properly certified and was not approved by the School Board to teach Nursing Assisting out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustments:

<u>Ref. 73171</u>		
103 Basic 9-12	5.1750	
130 ESOL	(.5250)	
300 Career Education 9-12	(4.6500)	.0000

<u>Ref. 73173</u>		
103 Basic 9-12	2.4000	
130 ESOL	(2.4000)	.0000

*Audit adjustment continues on next page.*

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Lee 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>
<b><u>Estero High School (#0731)</u></b> (Continued)			
<u>Ref. 73176</u>			
103 Basic 9-12	2.5000		
130 ESOL	<u>(2.5000)</u>		.0000
<b><u>Management's response and our follow-up</u></b> – See page 64. <i>Our finding stands as presented.</i>			
			.0000
133. [Ref. 73172] <u>One teacher had been appropriately approved by the School Board to teach LEP students out-of-field; however, the teacher had earned only 210 of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>			
103 Basic 9-12	1.5000		
130 ESOL	<u>(1.5000)</u>		.0000
134. [Ref. 73174/75] <u>Two teachers taught classes (English and Reading, respectively) that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach out-of-field. In addition, the Reading teacher was also out-of-field for Reading and was not approved to teach that subject out-of-field. We also noted the teachers had earned only 60 and 18 in-service training points, respectively, of the 120 points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We further noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>			
<u>Ref. 73174</u>			
103 Basic 9-12	.6000		
130 ESOL	<u>(.6000)</u>		.0000
<u>Ref. 73175</u>			
103 Basic 9-12	.8250		
113 Grades 9-12 with ESE Services	<u>(.6750)</u>		
130 ESOL	<u>(.1500)</u>		<u>.0000</u> <u>(5.6000)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>	
<b><u>Veterans Park Academy for the Arts (#0851)</u></b>		
135. [Ref. 85101] <u>The file for one student in ESOL indicated that the student was FES, a competent English reader and writer, and ineligible for ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	.8334	
130 ESOL	(.8334)	.0000
136. [Ref. 85102] <u>The files for three ESE students did not contain evidence that the students' general education teachers had participated in the development of the students' EPs. We made the following audit adjustment:</u>		
102 Basic 4-8	2.5000	
112 Grades 4-8 with ESE Services	(2.5000)	.0000
137. [Ref. 85170] <u>One teacher taught Primary 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:</u>		
102 Basic 4-8	.1750	
130 ESOL	(.1750)	.0000
138. [Ref. 85171] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	1.9600	
130 ESOL	(1.9600)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>	
<b><u>Veterans Park Academy for the Arts (#0851)</u></b> (Continued)		
139. [Ref. 85172/73] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 85172</u>		
101 Basic K-3	1.4700	
130 ESOL	(1.4700)	.0000
<u>Ref. 85173</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	<u>.0000</u>
		<u>.0000</u>
<b><u>Bonita Springs Charter School (#4102)</u></b>		
140. [Ref. 410201] <u>The files for two students in ESOL indicated that the students were FES, competent English readers and writers, and ineligible for ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
141. [Ref. 410203] <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
142. [Ref. 410204] <u>The homebound instructional time reported for one ESE student in the Hospital and Homebound program exceeded the instructional time provided, according to the homebound instructor's log. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0434)	(.0434)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**Bonita Springs Charter School (#4102)** (Continued)

143. [Ref. 410270/72/73/75/76/78/79] Seven teachers taught Primary Language Arts to LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 410270</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 410272</u>		
102 Basic 4-8	.3336	
130 ESOL	<u>(.3336)</u>	.0000
<u>Ref. 410273</u>		
101 Basic K-3	.5838	
130 ESOL	<u>(.5838)</u>	.0000
<u>Ref. 410275</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 410276</u>		
101 Basic K-3	.4170	
130 ESOL	<u>(.4170)</u>	.0000
<u>Ref. 410278</u>		
102 Basic 4-8	1.4996	
130 ESOL	<u>(1.4996)</u>	.0000
<u>Ref. 410279</u>		
101 Basic K-3	.7494	
130 ESOL	<u>(.7494)</u>	.0000

144. [Ref. 410271] One teacher taught Computer Science to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Lee 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>
<b><u>Bonita Springs Charter School (#4102)</u></b> (Continued)	
102 Basic 4-8	.5004
130 ESOL	(.5004)
	.0000
145. [Ref. 410277] <u>One teacher who taught Elementary Education did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We made the following audit adjustment:</u>	
102 Basic 4-8	1.3344
112 Grades 4-8 with ESE Services	(.5004)
130 ESOL	(.8340)
	.0000
	(.0434)
<b><u>County-Wide Exceptional Child Programs (#9450)</u></b>	
146. [Ref. 945001] <u>We noted the following exceptions involving three ESE students:</u>	
a. <u>Two students were misclassified by funding program. The students were reported in program Nos. 101 (Basic K-3) and No. 102 (Basic 4-8), but should have been reported in program Nos. 111 (Grades K-3 with ESE Services) and No. 255 (ESE Support Level 5), respectively.</u>	
b. <u>One full-time student was incorrectly reported as a part-time student.</u>	
<u>We made the following audit adjustment:</u>	
101 Basic K-3	(.0200)
102 Basic 4-8	(.0800)
111 Grades K-3 with ESE Services	.0200
255 ESE Support Level 5	.0800
255 ESE Support Level 5	.4200
	.4200

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**County-Wide Exceptional Child Programs (#9450)** (Continued)

147. [Ref. 945002] The reported course schedule for one student incorrectly included instructional time for a course in the Hospital and Homebound program. The student had been dismissed from that program at the end of the prior school year. We made the following audit adjustment:

103 Basic 9-12	(.0800)	(.0800)
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148. [Ref. 945003] We noted exceptions involving 13 ESE students:

- a. The reported amount of instructional time for four students exceeded the time authorized by the students' IEPs.
- b. The instructional time reported for seven students was more than was supported by the homebound instructor's contact logs. We also noted the following additional exceptions for two of these students: the physician's statement for one student was not completed until January 13, 2006, after the student's reporting survey, and the log was missing for one student.
- c. The homebound instructor's log for one student was missing and could not be located.
- d. The IEP for one student did not authorize Hospital and Homebound services, and the contact log indicated that the student was not seen during the reporting survey.

We made the following audit adjustment:

102 Basic 4-8	.0267	
111 Grades K-3 with ESE Services	(.0100)	
255 ESE Support Level 5	(.8433)	(.8266)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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>
<b>County-Wide Exceptional Child Programs (#9450) (Continued)</b>	
149. [Ref. 945004] <u>The files for six students in the Hospital and Homebound program contained invalid physician's statements. The statements either listed service duration periods that did not fall within the reporting surveys (five students) or were not signed and dated by the physician (one student). We made the following audit adjustment:</u>	
102 Basic 4-8	.2400
103 Basic 9-12	.0800
112 Grades 4-8 with ESE Services	.4400
113 Grades 9-12 with ESE Services	.0800
255 ESE Support Level 5	(.8400)
	.0000
150. [Ref. 945005] <u>The logs needed to support the reported homebound instruction of four ESE students were missing and could not be located or supported less time than was reported. We also noted that the IEP for one of the students was signed by only the parent and one representative of the District (at least two District representatives are required). We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.4000)
	(.4000)
151. [Ref. 945006] <u>We noted exceptions involving three ESE students. The IFSP for the first student had no signatures, the IFSP for the second student had only a parent's signature, and the IEP for the third student was signed by a single individual as LEA Representative, Evaluation Interpreter, and Teacher (at least two District representatives are required). We made the following adjustment:</u>	
103 Basic 9-12	.0800
111 Grades K-3 with ESE Services	.0400
255 ESE Support Level 5	(.1200)
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Lee 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**

**County-Wide Exceptional Child Programs (#9450)** (Continued)

152. [Ref. 945007] One ESE student was reported incorrectly in the Hospital and Homebound program in the February survey. The student's IEP did not authorize instructional services in that program after January 4, 2006. We made the following audit adjustment:

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

153. [Ref. 945008] One ESE student in Hospital and Homebound, who was in our sample for Caloosa Middle School (#0572), was reported for more instructional time than was supported by the homebound instructor's contact log. The student was reported for four hours or .0800 FTE in program No. 254 (ESE Support Level 4); however, the contact log supported only two hours or .0400 FTE. We made an audit adjustment in finding No. 74 (Ref. 57201) to disallow the student's reported FTE for on-campus instruction at Caloosa Middle School, and the following audit adjustment to reduce the student's reported FTE for homebound instruction:

254 ESE Support Level 4 (.0400) (.0400)

(1.0066)

(14.0097)

*The accompanying notes are an integral part of this schedule.*



SCHEDULE E

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

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in attendance and membership during survey are reported for FTE funding; (2) students are reported in the proper funding categories and have the required documentation to support that reporting, particularly with regard to students in ESOL and ESE; (3) timecards for students in OJT are properly completed and retained in readily accessible files; (4) contact logs for students in the Hospital and Homebound program are retained in readily accessible files; (5) students placed in the Hospital and Homebound program have valid physician's statements authorizing the provision of homebound instruction for a specified period of time; (6) teachers are properly certified or, if out-of-field, have School Board approval to teach out-of-field; (7) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey reported; and (8) teachers earn the number of in-service training points required in ESOL strategies, pursuant to their in-service training timelines.

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

Regulatory CitationsReporting

Section 1011.60, F.S. ....Minimum Requirements of Florida Education Finance Program (FEFP)  
Section 1011.61, F.S. ....Definitions  
Section 1011.62, F.S. ....Funds for Operation of Schools  
Rule 6A-1.0451, F.A.C. ....FEFP Student Membership Surveys  
Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records  
FTE General Instructions 2005-2006

Attendance

Section 1003.23, F.S. ....Attendance Records and Reports  
Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records  
Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Lee 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

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)**

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

**Regulatory Citations** (Continued)

Teacher Certification

- Section 1003.56, F.S. ....English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. ....Education for Speakers of Other Languages
- Section 1012.42(2), F.S. ....Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. ....Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. ....Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. ....Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. ....Instructional Personnel Certification

*The accompanying notes are an integral part of this schedule.*

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**SCHEDULE F**

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

*Management agreed with our findings and recommendations, except for finding Nos. 4, 12, 18, 40, 49, 53, 57, 61, 67, 93, 99, 100, and 132, as discussed below. A copy of management's response may be found beginning on page 81 of this report.*

**Finding Nos. 53 (Ref 37170), 57 (Ref. 40104), 67 (Ref. 53170), 99 (Ref. 66370), 100 (Ref. 66371), and 132 (Ref. 73176)**

**Management's Response** – Management questioned differences between the audit adjustments presented for the above-referenced findings in our draft report and the audit adjustments shown for those findings in preceding communications we had provided the District.

**Follow-up to Management's Response** – The differences questioned by management resulted from our examination review process, which was explained to management at the time of our examination. We did not advise management of these differences prior to the issuance of the draft report because they had only an immaterial or zero impact on weighted FTE. However, upon receipt of management's response, we contacted management, explained the questioned differences, and provided supporting documentation. Management subsequently advised us verbally of its understanding and concurrence. Accordingly, the audit adjustments for the above-referenced findings stand as presented herein.

**Finding No. 93 (Ref 66103)**

*This finding cites the District for exceptions involving 24 ESE students at the Southwest Florida Juvenile Detention Center (#0661), as follows: the Matrix of Services form was missing for one student; the IEPs and Matrix of Services forms were missing for three students; and the Matrix forms for the remaining 20 students did not reflect the changes that had been made in the students' ESE services when they entered the Detention Center (the level of services outlined in their Matrix forms was based on the services provided by their previous schools).*

**Management's Response** – Management contends that the Detention Center can not comply with ESE requirements because its transitory environment makes such compliance impractical or impossible.

**Follow-up to Management's Response** – Absent a statutory provision specifically waiving ESE compliance requirements for detention centers, our finding stands as presented herein.

*The accompanying notes are an integral part of this schedule.*

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**SCHEDULE F (Continued)**

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

**Finding Nos. 4 (Ref. 8170/71); 12 (Ref. 18172/73/74/76/77); 18 (Ref. 22170); 40 (Ref. 24273/75); 49 (Ref. 31170); and 61 (Ref. 40171)**

*These findings cite the District for a variety of teacher-related exceptions, including untimely parental notification for out-of-field teachers.*

**Management's Response** – Management contends that the District should not be cited for untimely parental notification for out-of-field teachers because the governing statute (Section 1012.42(2), Florida Statutes) does not specifically state that the notification must occur before survey. Management also contends that the District should not be cited regarding parental notifications made in newsletters dated October 2005 (with no day indicated), because “there is no evidence that notification did not take place before [the October] survey week.” With regard to finding No. 49 (Ref. 31170), management further contends that the District should not be cited for newsletter notifications that omit the out-of-field teacher's subject area because the aforementioned statute “does not specifically state that the subject area must be discussed.”

**Follow-up to Management's Response** – It is the longstanding position of the Department of Education (DOE) that parental notification for out-of-field teachers must be made prior to the reporting of an out-of-field teacher's class in an FEFP survey. Consequently, we cite as exceptions any instances of notifications made after survey and any instances where the timeliness of notifications has not been clearly established. With regard to finding No. 49 (Ref. 31170), our position is that full and adequate disclosure of a teacher's out-of-field status should include the teacher's out-of-field subject area. We are unaware of any contrary or qualifying position taken by DOE. Additionally, the omission of the out-of-field subject area was cited in finding No. 49 only as a secondary exception. The primary exception, not discussed in management's response, was that the teacher taught out-of-field and was not approved by the School Board to do so. Our findings stand as presented herein.

*The accompanying notes are an integral part of this schedule.*

Lee 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 Lee County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lee 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 Lee County. For the fiscal year ended June 30, 2006, the District operated 96 schools, reported 74,703.9116 unweighted full-time equivalent (FTE) students, and received approximately \$39.3 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.

Lee 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.

Lee 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:



Lee 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. Allen Park Elementary School	1 through 5
2. Bonita Springs Elementary School	6 and 7
3. Edgewood Renaissance Academy	8 through 12
4. Fort Myers High School	13 through 20
5. Ft. Myers High Edison Center	21 and 22
6. LeHigh Senior High School	23 through 34
7. Varsity Lakes Middle School	35 through 42
8. North Fort Myers High School	43 through 49
9. Mirror Lakes Elementary School	50 through 53
10. Villas Elementary School	54 through 61
11. Cypress Lake High School	62 through 69
12. Tanglewood Elementary/Riverside Exceptional Center	70 through 73
13. Caloosa Middle School	74 through 77
14. Riverdale High School	78 through 86
15. Royal Palm Exceptional School Center	87 through 90
16. Southwest Florida Juvenile Detention Center	91 through 95
17. Southwest Florida Marine Institute	96 through 101
18. Gulf Elementary School	102 through 110
19. Buckingham Exceptional Student Center	111
20. Mariner High School	112 through 119
21. Estero High School	120 through 134
22. Veterans Park Academy for the Arts	135 through 139
23. Bonita Springs Charter School	140 through 145
24. County-Wide Exceptional Child Programs	146 through 153



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AUDITOR GENERAL

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

## INDEPENDENT AUDITOR'S REPORT LEE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

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

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

Our examination procedures disclosed instances of material noncompliance with the District's reported student ridership data, as follows: 117 of the 603 transported students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE B, finding Nos. 1-7.)

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

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

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to the classification and reporting of transported students. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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

Respectfully submitted,



William O. Monroe, CPA  
June 26, 2007

SCHEDULE A

Lee 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 <sup>1</sup>	1,686	100.00%	84,927	100.00%
Sample <sup>2</sup>	-	-	603	0.71%
<u>Sample Students</u>				
With Exceptions	-	-	117	(19.40%)
Net Audit Adjustments	-	-	(86)	(14.26%)
<u>Non-Sample Students</u>				
With Exceptions	-	-	832	.98%
Net Audit Adjustments	-	-	(832)	.98%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(918)	1.08%

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<sup>1</sup> 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 84,927 students in the following ridership categories: 3,723 in IDEA (K-12), Weighted; 81 in IDEA (K-12), Unweighted; 943 in IDEA (PK), Weighted; 961 in IDEA (PK), Unweighted; 310 in Teenage Parents and Infants; 2,364 in Hazardous Walking; 76,526 in Two Miles or More; Unweighted; and 19 in Center to Center (Vocational). The District also reported operating a total of 1,686 buses. IDEA stands for Individuals with Disabilities Education Act.

<sup>2</sup> See NOTE B.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

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

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving the classification and reporting of transported students, the Lee 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 78.

**Findings**

**Students  
 Transported  
 Net Audit  
 Adjustments**

*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 detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.*

1. [Ref. 56] The bus drivers' reports for three buses in the February survey were missing and could not be located. Consequently, the ridership of the 57 students reported for those buses (which included one of our sample students) was not adequately supported. We made the following audit adjustment:

**February 2006 Survey**

<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(18)	
IDEA (PK), Weighted ( <i>Non-Sample Students</i> )	(2)	
IDEA (PK), Unweighted ( <i>Non-Sample Student</i> )	(1)	
Two Miles or More ( <i>Non-Sample Students</i> )	<u>(35)</u>	(56)
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted ( <i>Sample Student</i> )	<u>(1)</u>	(1)

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE B (Continued)**

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

**Students  
 Transported  
 Net Audit  
 Adjustments**

**Findings**

2. [Ref. 55] The reporting of seven students in Hazardous Walking (one of whom was in our sample) was not adequately supported. The students' hazardous walking locations were not listed on the Hazardous Walking Conditions Report. We made the following audit adjustments:

**October 2005 Survey**

90 Days-in-Term

Hazardous Walking (*Non-Sample Students*) (3)

**February 2006 Survey**

90 Days-in-Term

Hazardous Walking (*Sample Student*) (1)

Hazardous Walking (*Non-Sample Students*) (3) (7)

3. [Ref. 58] Eight hundred and thirty-four PK students (64 of whom were in our sample) were reported incorrectly in IDEA (PK) Unweighted. These students were not IDEA-students; consequently, pursuant to the Student Transportation General Instructions, they were not eligible for State transportation funding. We made the following audit adjustments:

**October 2005 Survey**

36 Days-in-Term

IDEA (PK), Unweighted (*Non-Sample Student*) (1)

90 Days-in-Term

IDEA (PK), Unweighted (*Sample Students*) (30)

IDEA (PK), Unweighted (*Non-Sample Students*) (398)

**February 2006 Survey**

36 Days-in-Term

IDEA (PK), Unweighted (*Non-Sample Students*) (18)

90 Days-in-Term

IDEA (PK), Unweighted (*Sample Students*) (33)

IDEA (PK), Unweighted (*Non-Sample Students*) (352)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<b>June 2006 Survey</b>	
<u>15 Days-in-Term</u>	
IDEA (PK), Unweighted ( <i>Sample Student</i> )	(1)
IDEA (PK), Unweighted ( <i>Non-Sample Student</i> )	(1) (834)
<b><u>Management's response and our follow-up</u></b> – See page 79. <i>Our finding stands as presented.</i>	0
4. [Ref. 51/53] <u>Nineteen students in our sample were reported incorrectly in IDEA weighted ridership categories. The students did not meet at least one of the five eligibility criteria required for weighted classification. We noted that 18 of the 19 students were eligible to be reported in other ridership categories (4 in IDEA (PK), Unweighted and 14 in Two Miles or More).</u> We made the following audit adjustments:	
<b>Ref. 51 July 2005 Survey</b>	
<u>6 Days-in-Term</u>	
IDEA (PK), Weighted ( <i>Sample Student</i> )	(1)
IDEA (PK), Unweighted ( <i>Sample Student</i> )	1
<b>October 2005 Survey</b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted ( <i>Sample Student</i> )	(1)
IDEA (PK), Weighted ( <i>Sample Student</i> )	(1)
IDEA (PK), Unweighted ( <i>Sample Student</i> )	1
<b>February 2006 Survey</b>	
<u>90 Days-in-Term</u>	
IDEA (PK), Weighted ( <i>Sample Students</i> )	(2)
IDEA (PK), Unweighted ( <i>Sample Students</i> )	2 (1)
<b>Ref. 53 July 2005 Survey</b>	
<u>6 Days-in-Term</u>	
IDEA (K-12), Weighted ( <i>Sample Student</i> )	(1)
Two Miles or More ( <i>Sample Student</i> )	1
<b>October 2005 Survey</b>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted ( <i>Sample Students</i> )	(6)
Two Miles or More ( <i>Sample Students</i> )	6

*Audit adjustments continue on next page.*

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE B (Continued)**

Lee 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>
<b>Ref. 53 February 2006 Survey</b>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Sample Students</i> )	(5)	
Two Miles or More ( <i>Sample Students</i> )	5	
 <b>June 2006 Survey</b>		
<u>15 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Sample Students</i> )	(2)	
Two Miles or More ( <i>Sample Students</i> )	<u>2</u>	0
 5. [Ref. 52] <u>Sixteen students in our sample were not enrolled in school during the reporting surveys; consequently, they were not eligible for State transportation funding. We made the following audit adjustments:</u>		
 <b>July 2005 Survey</b>		
<u>6 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Sample Student</i> )	(1)	
IDEA (PK), Weighted ( <i>Sample Student</i> )	(1)	
Two Miles or More ( <i>Sample Students</i> )	(4)	
 <b>October 2005 Survey</b>		
<u>90 Days-in-Term</u>		
Two Miles or More ( <i>Sample Student</i> )	(1)	
 <b>June 2006 Survey</b>		
<u>15 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Sample Students</i> )	(3)	
Hazardous Walking ( <i>Sample Student</i> )	(1)	
Two Miles or More ( <i>Sample Students</i> )	<u>(5)</u>	(16)

6. [Ref. 54] The files for four IDEA-students in our sample did not contain an IEP covering the surveys in which they were reported; consequently, the students' IDEA-reporting was not adequately supported. We noted that one of the students, who was reported in IDEA (PK), Weighted in the October survey, was eligible to be reported in IDEA (PK), Unweighted. We made the following audit adjustments:

<b>July 2005 Survey</b>		
<u>6 Days-in-Term</u>		
IDEA (K-12), Unweighted ( <i>Sample Student</i> )	(1)	

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE B (Continued)**

Lee 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>
<b>October 2005 Survey</b>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted ( <i>Sample Student</i> )	(1)	
IDEA (PK), Weighted ( <i>Sample Student</i> )	(1)	
IDEA (PK), Unweighted ( <i>Sample Student</i> )	1	
<b>June 2006 Survey</b>		
<u>15 Days-in-Term</u>		
IDEA (K-12), Unweighted ( <i>Sample Student</i> )	(1)	(3)
7. [Ref. 57] <u>Twelve students in our sample were reported incorrectly in the Center to Center ridership category. The students' course schedules did not include instruction at more than one school center. We noted that all of the students were eligible to be reported in Two Miles or More. We made the following audit adjustments:</u>		
<b>October 2005 Survey</b>		
<u>(90 Days-in-Term)</u>		
Two Miles or More ( <i>Sample Students</i> )	5	
Center to Center (Vocational) ( <i>Sample Students</i> )	(5)	
<b>February 2006 Survey</b>		
<u>(90 Days-in-Term)</u>		
Two Miles or More ( <i>Sample Students</i> )	7	
Center to Center (Vocational) ( <i>Sample Students</i> )	(7)	0
<b>Net Audit Adjustments</b>		<u>(918)</u>
Net Audit Adjustments - Sample Students		(86)
Net Audit Adjustments - Non-Sample Students		<u>(832)</u>
<b>Net Audit Adjustments</b>		<u>(918)</u>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C

Lee County District School Board  
Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2006

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) bus drivers' reports are retained in readily accessible files; (2) transported students are reported in the correct ridership categories; (3) only those students who were in membership and rode a bus during a survey period are reported with that survey's results; and (4) only ESE students who have IEPs establishing their IDEA-status and eligibility for special transportation services are reported in IDEA ridership categories.

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.*

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**SCHEDULE D**

Lee 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, except for finding No. 3, as discussed below.  
A copy of management's response may be found beginning on page 81 of this report.*

**Finding No. 3 (Ref. 58)**

*Eight hundred and thirty-four PK students (64 of whom were in our sample) were reported incorrectly in IDEA (PK), Unweighted. These students were not IDEA-students; consequently, pursuant to the Student Transportation General Instructions, they were not eligible for State transportation funding.*

**Management's Response** – Management contends it was not told the reporting of PK students had been restricted for fiscal year 2005-06.

**Follow-up to Management's Response** – The *Student Transportation General Instructions* issued by the Department of Education (DOE) for fiscal year 2005-06 specify that only PK students with disabilities or enrolled in a Teenage Parent Program (TAP) may be reported for State transportation funding. All Florida school districts were initially notified of this restriction in a memorandum from DOE dated September 13, 2004. Our finding stands as presented herein.

*The accompanying notes are an integral part of this schedule.*

Lee 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 Lee County**

For the fiscal year ended June 30, 2006, the District received approximately \$17.6 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	86	650
October 2005	717	41,085
February 2006	714	40,840
June 2006	<u>169</u>	<u>2,352</u>
Total	<u>1,686</u>	<u>84,927</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

**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.

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**MANAGEMENT'S RESPONSE**


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## THE SCHOOL DISTRICT OF LEE COUNTY

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*District 4*  
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*District 5*  
Keith B. Martin, Esq.  
*Board Attorney*  
Julie B. Nieminski  
*Board Internal Auditor*

August 3, 2007

Mr. William O. Monroe, CPA  
Auditor General, State of Florida  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Mr. Monroe,

We are in receipt of the preliminary and tentative report of the Lee County School District full time equivalent audit for the fiscal year 2006. We understand that one of the primary funding responsibilities of the district is to accurately report FTE to the State, and we will continue to make every effort to ensure this. In combination with schools and departments, the District strives to report only eligible students in the proper weighting categories, and endeavors to ensure that all required paperwork is accurately completed and maintained for the proper time periods. In addition, it is critical that out of field teachers are reported on a timely basis, and every teacher is properly certified.

In support of this, the District plans to revisit and revise the FTE training currently offered to employees. Based on the findings in this audit, we realize that there are areas where we can either better concentrate our current training, or expand training to employees, especially in the areas of ESE and ESOL. We will also continue our own internal auditing efforts, sampling schools each year to monitor compliance with FTE procedures. We will be putting the revised training in effect in September 2007, and we will train specifically in the areas where we saw significant findings through this FTE audit. We appreciate the opportunity to improve on our current processes, and we are confident that our training and monitoring efforts will continue to improve the accuracy of our FTE reporting.

While we agree with most of the finds submitted in the draft audit report, there were some circumstances where what was reported does not agree with our copies of the original or revised findings. Detailed below are those discrepancies and we ask that they be corrected:

- Mirror Lakes Elementary finding 37170- paperwork the district received all indicates a reduction from a 130 to 101 worth 0.9600 but the draft report indicates 1.500. We believe the adjustment should be a change from program 130 to 101 of .9600 FTE.
- Villas Elementary finding 40104-paperwork received at the district exit conference indicated finding 40104 was restored and voided. However, when we received the draft audit report finding 40104 was referenced for 0.500 FTE reduction. We request the finding be restored and voided.
- Cypress Lake High finding 53170- preliminary audit paperwork indicated a 1.0976 adjustment from 130 to 103. There was not indication of any adjustment until the draft audit report was received. The Preliminary and Tentative report shows an additional 1.1568 adjustment from 113 to 103. We have no backup to indicate this additional adjustment is justified.

Vision: To Be A World-Class School System

Mr. William O. Monroe, CPA  
August 3, 2007

*The School District of Lee County, Florida*

- Marine Institute has several disconnects from our paperwork to the draft audit report. For finding 66370, we received a revised finding on 6/5/07 to eliminate duplicates. At that time the revised adjustment was:

102	2.2840	112	-2.2840
103	4.7058	113	-4.7058

The preliminary and tentative audit report indicates:

102	2.3108	112	-2.3108
103	4.7728	113	-4.7728

- Marine Institute finding 66371 was revised on 6/5/07 to eliminate duplications as follows:

102	0.8618	112	-.8618
103	2.1958	113	-2.1402
		254	-0.0556

The audit report indicates:

102	2.0510	112	-2.0510
103	4.0750	113	-4.0750

While this does not directly take funding from us now it could effect future funding through the ESE guarantee, and we have no paperwork to indicate the reason for the increase in the adjustment.

- Estero High finding 73176 was revised to eliminate duplicates (2.4250 to 103, -2.4250 from 130); but this reduced finding was not reflected in the draft P&T audit report.

There are three other large issues that we take exception to. First, finding 66103 adjusts funding for ESE students in the Detention Center, under the premise that the students did not receive the required services while in attendance at the Detention Center. The Detention Center is a transitory environment, and students may be in attendance there anywhere from one day to two weeks before returning to their "home" schools. Notifying parents, revising IEPs, and conducting IEP meetings during the short period of time the student is in attendance at the Detention Center is extremely impractical and in most cases, impossible. In all cases, the students received the ESE services noted in the IEP before the stay at the Detention Center, and continued to receive the same services after their stay in the Detention Center. We ask that the circumstances of a child receiving ESE services that are reported at the Detention Center during FTE week be reinstated.

The second issue is related to PK-Head Start students reported for transportation funding (Finding 58). The FTE instructions in FY2003 at the time of our last audit indicated that Head Start students were not eligible to claim for transportation, yet we were allowed to claim Head Start students for transportation because Lee County Schools was a grantee of the program. We were still a grantee of the program in 2006. We did not receive notification of any kind that this status had changed nor has anything in the FTE instructions changed from the FY03 timeframe that would have indicated we could not continue to report Head Start students for transportation funding. While we understand that we can no longer report them, and will discontinue doing so in the future, we believe the FTE deducted in this audit should be reinstated.

Mr. William O. Monroe, CPA  
August 3, 2007

*The School District of Lee County, Florida*

The third issue relates to parent notification of out of field status of teachers. Statute 1012.42(2) states that when a teacher is deemed to be teaching outside of his area of expertise, the parents of all students in the class shall be notified in writing of such assignment. We take issue with the twelve findings in which we were cited for timeliness of parent notification. In each of those cases, the parents were notified. In seven of those cases, the newsletter was dated in October. While we realize the auditors were in search of definitive proof that the notification was delivered before survey week, the statute does not specifically state that this must occur. In addition, since seven of the newsletters were dated "October, 2005" we believe that we should not be penalized for those notifications, as there is no evidence that notification did not take place before survey week.

In addition, there was one finding, 31170, that stated the newsletter did not identify the teacher's out of field subject area, thereby constituting inadequate disclosure of the teacher's out of field status. The statute does not outline this requirement - we have never done our newsletters this way, and have never been questioned in past audits regarding the wording of our newsletters. We believe to hold us to this standard would be unfair and incorrect, as the statute does not specifically state that the subject area must be discussed in parent notification.

We appreciate your consideration of our issues noted above. We look forward to your response, and are available to answer any questions you may have.

Sincerely,



James W. Browder, Ed.D.

JWB/mlc

c: Mrs. Jeanne S. Dozier, Chairman  
Board Members  
Mr. Keith Martin, Esq.  
Ms. Julie Nieminski  
Mr. Lee Legutko  
Ms. Ami Desamours