



AUDITOR GENERAL
DAVID W. MARTIN, CPA



MARTIN COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2007

Martin County District School Board members and the Superintendent of Schools who served during the 2006-07 fiscal year are shown in the following tabulation:

	<i>District</i>
	<u>No.</u>
<i>Lorie Shekailo, Chair to 11-20-06</i>	<i>1</i>
<i>Susan J. Hershey</i>	<i>2</i>
<i>Laurie Gaylord, Vice Chair to 11-20-06, Chair from 11-21-06</i>	<i>3</i>
<i>Nancy Kline, Vice Chair from 11-21-06</i>	<i>4</i>
<i>Dr. David L. Anderson</i>	<i>5</i>

Dr. Sara A. Wilcox, Superintendent

This examination was conducted by Richard W. Woods, CPA, and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

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

Martin County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2007

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Martin County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2007

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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

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

We have examined management's assertion, included in its representation letter dated August 7, 2007, that the Martin 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, 2007. 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 (AICPA) 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.

Compliance

Our examination procedures disclosed material noncompliance involving students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). We noted exceptions involving 67 of the 367 students in our sample for ESOL¹, 22 of the 162 students in our sample for ESE Support Levels 4 and 5², and 10 of the 30 students in our sample for Career Education 9-12 (OJT)³. 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 material noncompliance mentioned above involving the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Martin 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, 2007.

The results of our examination disclosed other noncompliance with State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact 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.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion.

¹For ESOL, see SCHEDULE D, finding Nos. 3, 4, 5, 6, 7, 10, 11, 16, 18, 19, 22, 24, 25, 26, 27, 28, 30, 33, 40, 41, and 42.

²For ESE Support Levels 4 and 5, see SCHEDULE D, findings Nos. 8, 9, 12, 15, 17, 20, 23, 29, 32, 36, and 43.

³For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 13, 14, 34, and 35.

Internal Control Over Compliance (Continued)

Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

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 Martin 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,



David W. Martin, CPA
January 2, 2008

⁴*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	24	100.00%	9,357	100.00%	12,483.3212	100.00%
Sample Size ⁴	11	45.83%	134	1.43%	110.9867	0.89%
Students w/Exceptions	-	-	(2)	(1.49%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	43.7392	-
2. Basic with ESE Services						
Population ³	29	100.00%	2,133	100.00%	3,342.5462	100.00%
Sample Size ⁴	12	41.38%	104	4.88%	93.7400	2.80%
Students w/Exceptions	-	-	(2)	(1.92%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	5.1850	-
3. ESOL						
Population ³	23	100.00%	752	100.00%	1,121.9058	100.00%
Sample Size ⁴	11	47.83%	367	48.80%	308.8479	27.53%
Students w/Exceptions	-	-	(67)	(18.26%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(45.5521)	-
4. ESE Support Levels 4 and 5						
Population ³	19	100.00%	271	100.00%	243.3795	100.00%
Sample Size ⁴	11	57.89%	162	59.78%	129.9805	53.41%
Students w/Exceptions	-	-	(22)	(13.58%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(6.7690)	-
5. Career Education 9-12						
Population ³	5	100.00%	33	100.00%	636.1313	100.00%
Sample Size ⁴	2	40.00%	30	90.91%	5.5007	0.86%
Students w/Exceptions	-	-	(10)	(33.33%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.3335)	-

All Programs						
Population ³	32	100.00%	12,546	100.00%	17,827.2840	100.00%
Sample Size ⁴	13	40.63%	797	6.35%	649.0558	3.64%
Students w/Exceptions	-	-	(103)	(12.92%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.7304)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	32	100.00%	463	100.00%
Sample Size ⁴	13	40.63%	136	29.37%
Teachers w/Exceptions	-	-	(3)	(2.21%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2007. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of the 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

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	24.2347	1.035	25.0829
102 Basic 4-8	11.5875	1.000	11.5875
103 Basic 9-12	7.9170	1.088	8.6137
111 Grades K-3 with ESE Services	2.5000	1.035	2.5875
112 Grades 4-8 with ESE Services	1.2000	1.000	1.2000
113 Grades 9-12 with ESE Services	1.4850	1.088	1.6157
130 ESOL	(45.5521)	1.275	(58.0789)
254 ESE Support Level 4	.2804	3.734	1.0470
255 ESE Support Level 5	(7.0494)	5.201	(36.6639)
300 Career Education 9-12	<u>(1.3335)</u>	1.159	<u>(1.5455)</u>
Total	<u>(4.7304)</u>		<u>(44.5540)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0031</u>	
101 Basic K-3	1.5245	.....	.....	1.5245
102 Basic 4-8	5.7412	4.3439	.....	10.0851
103 Basic 9-12	.3332	.....	3.5001	3.8333
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	(.5000)	.....	(.5000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(7.5989)	(3.8439)	(4.1668)	(15.6096)
254 ESE Support Level 4	.....	2.0000	(1.0000)	1.0000
255 ESE Support Level 5	.....	(2.0000)	(1.1470)	(3.1470)
300 Career Education 9-12	.....	.....	(.5000)	(.5000)
Total	<u>.0000</u>	<u>.0000</u>	<u>(3.3137)</u>	<u>(3.3137)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0051	#0070	#0101	#0111	
101	1.5245	.8503	.....	13.5030	7.6816	23.5594
102	10.0851	1.2251	.....	(.6012)	.....	10.7090
103	3.8333	.....	.....	.....	.....	3.8333
111	.0000	.....	.....	1.0000	.....	1.0000
112	(.5000)	.....	.....	.7900	.....	.2900
113	.0000	.....	.....	.....	.....	.0000
130	(15.6096)	(2.5754)	.....	(13.6918)	(7.6816)	(39.5584)
254	1.0000	.5000	.5000	(1.0000)	.....	1.0000
255	(3.1470)	(.5000)	(.5000)	.....	.....	(4.1470)
300	(.5000)	.....	.....	.....	.....	(.5000)
Total	(3.3137)	(.5000)	.0000	.0000	.0000	(3.8137)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0211	#0221	#0241	#0291	
101	23.5594	.....	.....	.....	.6753	24.2347
102	10.7090	.....	.0900	.....	.....	10.7990
103	3.8333	.....	.....	1.0002	.....	4.8335
111	1.0000	1.5000	.....	.....	.....	2.5000
112	.2900	.....	.9100	.....	.....	1.2000
113	.0000	.....	.....	1.4850	.....	1.4850
130	(39.5584)	.....	(1.0000)	(1.3184)	(.6753)	(42.5521)
254	1.0000	.0000	.....	.....	.....	1.0000
255	(4.1470)	(1.5000)	.....	(1.3335)	.....	(6.9805)
300	(.5000)	.....	.....	(.6668)	.....	(1.1668)
Total	<u>(3.8137)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.8335)</u>	<u>.0000</u>	<u>(4.6472)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments¹		Total
		#0294	#0351	
101 Basic K-3	24.2347	.....	.....	24.2347
102 Basic 4-8	10.7990	.7885	.....	11.5875
103 Basic 9-12	4.8335	.....	3.0835	7.9170
111 Grades K-3 with ESE Services	2.5000	.....	.....	2.5000
112 Grades 4-8 with ESE Services	1.2000	.....	.....	1.2000
113 Grades 9-12 with ESE Services	1.4850	.....	.....	1.4850
130 ESOL	(42.5521)	.....	(3.0000)	(45.5521)
254 ESE Support Level 4	1.0000	(.2196)	(.5000)	.2804
255 ESE Support Level 5	(6.9805)	(.5689)	.5000	(7.0494)
300 Career Education 9-12	<u>(1.1668)</u>	.....	<u>(.1667)</u>	<u>(1.3335)</u>
Total	<u>(4.6472)</u>	<u>.0000</u>	<u>(.0832)</u>	<u>(4.7304)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

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 material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Martin 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 25.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2006 surveys and the February and June 2007 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2006 survey or the February 2007 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the noncompliance involved.

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated comparison of courses reported in ESOL to courses designated for the ESOL program by the Department of Education. The results of this test disclosed that 18 courses at 9 schools were reported incorrectly in ESOL. We made the following audit adjustment:

101 Basic K-3	1.5245	
102 Basic 4-8	5.7412	
103 Basic 9-12	.3332	
130 ESOL	(7.5989)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Stuart Middle School (#0021)</u>		
2. [Ref. 2101] <u>The file for one ESE student did not contain evidence that the parents of the student had been advised of, and invited to, the student's IEP development meeting. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
3. [Ref. 2102] <u>The Basic education courses taken by two LEP students were incorrectly funded prior to the students' ESOL courses. We made the following audit adjustment:</u>		
102 Basic 4-8	(.1568)	
130 ESOL	.1568	.0000
4. [Ref. 2103] <u>The parents of one LEP student in the February survey were not notified of the student's ESOL placement on a timely basis (i.e., before survey). The survey ended February 9, 2007, but notification was not made until February 13, 2007. We made the following audit adjustment:</u>		
102 Basic 4-8	.2351	
130 ESOL	(.2351)	.0000
5. [Ref. 2104] <u>The files for two LEP students did not contain documentation justifying the student's continued ESOL-placement after the students tested FES in May 2005 and May 2006, respectively. We also noted that the Basic education courses for one LEP student were incorrectly funded prior to the student's ESOL courses. We made the following audit adjustment:</u>		
102 Basic 4-8	1.7656	
130 ESOL	(1.7656)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Stuart Middle School (#0021) (Continued)

6. [Ref. 2105] The file for one LEP student did not contain evidence that the student's parents had been notified of their child's ESOL-placement. We made the following audit adjustment:

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

7. [Ref. 2106] The LEP Committee for one LEP student considered only one of the five placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. The Rule requires that the LEP Committee consider at least two of those criteria. We made the following audit adjustment:

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

8. [Ref. 2107] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

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

9. [Ref. 2108] The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) included one Special Considerations point for which the student was not eligible. We recalculated the student's Matrix score and determined that the student was eligible for program No. 254 (ESE Support Level 4) rather than program No. 255. We also noted that there was no evidence that the student's Matrix form was reviewed when the student's new IEP was prepared. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Martin County High School (#0031)

10. [Ref. 3101] One student was enrolled in two nine-week classes that were reported incorrectly as providing 500 instructional minutes per week. The classes actually provided 250 instructional minutes per week. We made the following audit adjustment:

130 ESOL	(.1667)	
300 Career Education 9-12	<u>.1667</u>	.0000

11. [Ref. 3102] We noted the following exceptions involving six LEP students in ESOL:

- a. The LEP Student Plans for two students in the October survey were not reviewed and updated for the 2006-07 school year.
- b. The parental notifications for four students in the October and/or February surveys were not dated, and we could not otherwise determine whether the notifications were made on a timely basis (i.e., prior to survey). We also noted the following exceptions involving three of these four students: one was not in attendance during the survey periods; one was classified FES and did not have an LEP Committee recommendation to support ESOL-placement; and one student was not assessed prior to being placed in ESOL for a fourth year.

We made the following audit adjustment:

103 Basic 9-12	2.5000	
130 ESOL	(4.0001)	
300 Career Education 9-12	<u>.5001</u>	(1.0000)

12. [Ref. 3103] 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	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Martin County High School (#0031) (Continued)

13. [Ref. 3104] One student in OJT did not work during the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(.1667)	(.1667)
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14. [Ref. 3105] The course schedules for six students in OJT were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to their on-campus instruction. We made the following audit adjustment:

103 Basic 9-12	1.0001	
300 Career Education 9-12	(1.0001)	.0000

15. [Ref. 3180] The reported course schedules for six students incorrectly included two or more on-campus courses the students did not attend. The students were in the Hospital and Homebound program and were not provided on-campus instruction. We made the following audit adjustment:

255 ESE Support Level 5	(2.1470)	(2.1470)
		(3.3137)

Julian D. Parker Elementary School (#0051)

16. [Ref. 5101] The LEP Committee meeting forms for three LEP students documented only one of the two criteria required to justify the students' continued placement in ESOL, pursuant to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We also noted that the course schedule for the February survey for one of the students incorrectly funded the student's Basic courses prior to the student's ESOL courses. We made the following audit adjustment:

101 Basic K-3	.9002	
102 Basic 4-8	1.7378	
130 ESOL	(2.6380)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Julian D. Parker Elementary School (#0051) (Continued)

17. [Ref. 5102] The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) included one Special Considerations point for which the student was not eligible. We recalculated the student's Matrix score and determined that the student was eligible for program No. 254 (ESE Support Level 4) rather than program No. 255. We made the following audit adjustment:

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

18. [Ref. 5103] The ESOL courses for one LEP student were reported incorrectly in Basic education in the October survey. We also noted that the student's reported course schedule in the February survey incorrectly funded the student's Basic courses prior to the student's ESOL courses. We made the following audit adjustment:

102 Basic 4-8	(.5127)	
130 ESOL	<u>.5127</u>	.0000

19. [Ref. 5104] One student had withdrawn from school prior to survey and should not have been included with the survey's results. We made the following audit adjustment:

101 Basic K-3	(.0499)	
130 ESOL	<u>(.4501)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Sandy Pines Psychiatric Center (#0070)

20. [Ref. 7001] The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) in the October survey included one Special Considerations point for which the student was not eligible. We recalculated the student's Matrix score and determined that the student was eligible for program No. 254 (ESE Support Level 4) rather than program No. 255. We made the following audit adjustment:

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

Port Salerno Elementary School (#0101)

21. [Ref. 10101] The reported course schedules for two ESE students (one of whom was in our sample) incorrectly listed several courses in program No. 130 (ESOL) instead of program No. 112 (Grades 4-8 w/ESE Services). We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.7900	
130 ESOL	(.7900)	.0000

22. [Ref. 10102] The reported course schedules for 11 LEP students (three of whom were in our sample) incorrectly funded the students' Basic courses prior to the student's higher priority ESOL courses. We also noted that the ESOL courses for 3 of the 11 students were incorrectly reported in Basic education in the October survey. We made the following audit adjustment:

102 Basic 4-8	(1.9014)	
130 ESOL	1.9014	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Port Salerno Elementary School (#0101)</u> (Continued)	
23. [Ref. 10103] <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	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
24. [Ref. 10104] <u>The parent notification letters for 17 LEP students were not dated, and we could not otherwise determine if the notifications were made on a timely basis (i.e., prior to the reporting surveys). We also noted that the LEP Student Plan for one of the students was not reviewed and updated for the 2006-07 school year. We made the following audit adjustment:</u>	
101 Basic K-3	13.0529
102 Basic 4-8	.9002
130 ESOL	<u>(13.9531)</u>
	.0000
25. [Ref. 10105] <u>The LEP Committee for one LEP student did not consider at least two of the five placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:</u>	
102 Basic 4-8	.4000
130 ESOL	<u>(.4000)</u>
	.0000
26. [Ref. 10106] <u>Documentation of one LEP student's English language assessment tests and evidence of parental notification of the student's ESOL-placement were missing and could not be located. We made the following audit adjustment:</u>	
101 Basic K-3	.4501
130 ESOL	<u>(.4501)</u>
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Hobe Sound Elementary School (#0111)

27. [Ref. 11101] The parental notification letters for seven LEP students were not dated, and we could not otherwise determine if the notifications were made on a timely basis (i.e., prior to the reporting surveys). We made the following audit adjustment:

101 Basic K-3	6.7214	
130 ESOL	<u>(6.7214)</u>	.0000

28. [Ref. 11102] Evidence of parental notification of ESOL-placement for one LEP student was missing and could not be located. We made the following audit adjustment:

101 Basic K-3	.9602	
130 ESOL	<u>(.9602)</u>	<u>.0000</u>
		<u>.0000</u>

Jensen Beach Elementary School (#0211)

29. [Ref. 21101] We noted the following exceptions involving four ESE students:

- a. Two ESE students were not reported in accordance with their *Matrix of Services* forms. The students were reported in program No. 254 (ESE Support Level 4); however, their *Matrix* forms supported program No. 111 (Grades K-3 with ESE Services). We also noted that the *Matrix* form for one of the students was not reviewed and updated when the student’s new IEP was developed.
- b. The *Matrix of Services* forms for two ESE students included a Special Considerations point for which the students were not eligible. We also noted that the *Matrix* score for one of the students was not correctly added.

We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
Jensen Beach Elementary School (#0211) (Continued)	
111 Grades K-3 with ESE Services	1.5000
254 ESE Support Level 4	1.5000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	(1.5000)
	<u>.0000</u>
	<u>.0000</u>

Indiantown Middle School (#0221)

30. [Ref. 22101] We noted the following exceptions involving 11 LEP students in ESOL:

- a. Two students, who were both LEP and ESE, were incorrectly reported in both ESOL and ESE. The course schedules for all ESE students should be reported entirely in ESE [in this case, program No. 112 (Grades 4-8 with ESE Services)].
- b. The ESOL-related courses for seven students were incorrectly reported in program No. 102 (Basic 4-8).
- c. The file for one LEP student did not contain documentation justifying the student's ESOL-placement for a fourth year.
- e. One student was beyond the maximum six-year period allowed for ESOL funding.

We made the following audit adjustment:

102 Basic 4-8	(.0600)	
112 Grades 4-8 with ESE Services	.9100	
130 ESOL	(.8500)	.0000

31. [Ref. 22170] The parents of LEP students taught Primary Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status for the 2006-07 school year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Indiantown Middle School (#0221)</u> (Continued)		
102 Basic 4-8	.1500	
130 ESOL	(.1500)	<u>.0000</u>
		<u>.0000</u>
<u>South Fork High School (#0241)</u>		
32. [Ref. 24101] <u>One Basic student was reported incorrectly in program No. 255 (ESE Support Level 5) in the February survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000
33. [Ref. 24102] <u>Two students, who were both LEP and ESE, were incorrectly reported in both ESOL and ESE. The course schedules for all ESE students should be reported entirely in ESE (in this case, program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:</u>		
103 Basic 9-12	(.1666)	
113 Grades 9-12 with ESE Services	1.4850	
130 ESOL	(1.3184)	.0000
34. [Ref. 24103] <u>The timecard for one student enrolled in an OJT course was not signed by the student or the student's employer. We also noted that the name of the student's employer was not listed on the timecard, and the student's OJT off-campus courses were incorrectly funded prior to the student's on-campus instruction. We made the following audit adjustment:</u>		
103 Basic 9-12	.1667	
300 Career Education 9-12	(.1667)	.0000
35. [Ref. 24104] <u>The course schedules for two students in OJT were funded using an incorrect priority. The students' OJT off-campus courses were funded prior to their on-campus instruction. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>South Fork High School (#0241)</u> (Continued)	
103 Basic 9-12	.5001
300 Career Education 9-12	(.5001)
	.0000
<p>36. [Ref. 24180] <u>The reported course schedules for three students incorrectly included one or two on-campus courses the students did not attend. The students were in the Hospital and Homebound Program and were not provided on-campus instruction. We made the following audit adjustment:</u></p>	
255 ESE Support Level 5	(.8335)
	(.8335)
	(.8335)
<u>Pinewood Elementary School (#0291)</u>	
<p>37. [Ref. 29170] <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 also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>	
101 Basic K-3	.6753
130 ESOL	(.6753)
	.0000
	.0000

Challenger School (#0294)

38. [Ref. 29480] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESOL and Varying Exceptionalities, but taught a course requiring the Reading Endorsement. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Challenger School (#0294) (Continued)

102 Basic 4-8	.7885	
254 ESE Support Level 4	(.2196)	
255 ESE Support Level 5	(.5689)	<u>.0000</u>
		<u>.0000</u>

Jensen Beach High School (#0351)

39. [Ref. 35101] The FTE for one dual-enrolled course taken by one student was incorrectly computed based on class period minutes, which totaled to 150 hours for the term. Section 1011.62 (1)(i) Florida Statutes, provides that such courses "shall be reported by school districts as 75 membership hours for purposes of FTE calculation". We made the following audit adjustment:

103 Basic 9-12	(.0832)	(.0832)
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40. [Ref. 35102] We noted the following exceptions involving three students: two 9-week courses taken by two students were reported incorrectly as 18-week courses; and the Basic education courses taken by one LEP student were incorrectly funded prior to the student's higher priority ESOL courses. We made the following audit adjustment:

103 Basic 9-12	.1667	
130 ESOL	.1667	
130 ESOL	(.1667)	
300 Career Education 9-12	(.1667)	<u>.0000</u>

41. [Ref. 35103] The parental notification letters for three LEP students were not dated, and we could not otherwise determine if those notifications were made on a timely basis (i.e., prior to the reporting survey). We made the following audit adjustment:

103 Basic 9-12	2.5000	
130 ESOL	(2.5000)	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Jensen Beach High School (#0351) (Continued)

42. [Ref. 35104] The parents of one LEP student in the October survey were not notified of the student's ESOL-placement on a timely basis. The October survey ended October 13, 2006. The notification was not made until October 18, 2006. We made the following audit adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

43. [Ref. 35105] 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>	<u>.0000</u>

(.0832)

(4.7304)

SCHEDULE E

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) parents are invited to IEP-development meetings; (3) student course schedules are reported in the correct priority with higher priority courses funded prior to lower priority courses; (4) parental notifications for ESOL-placements are dated, and issued on a timely basis (i.e., prior to survey); (5) *LEP Student Plans* and *Matrix of Services* forms are appropriately reviewed and updated; (6) students are reported in the proper funding categories and have adequate documentation supporting their attendance and membership during survey; (7) students in OJT are reported according to their supporting timecards, and those timecards are properly completed, signed, and retained in readily accessible files; (8) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; and (9) parents are appropriately notified when their children are assigned to out-of-field teachers.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S.Minimum Requirements of the Florida Education Finance Program (FEFP)
- Section 1011.61, F.S.Definitions
- Section 1011.62, F.S.Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2006-2007

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2006-2007

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Martin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

Attendance (Continued)

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, 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 Modifications 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 2006-2007

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Martin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages

Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S.Positions for which Certificates Required

Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C.Instructional Personnel Certification

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Martin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 49 of this report.

The accompanying notes are an integral part of this schedule.

Martin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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 Martin County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Martin 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 Martin County. For the fiscal year ended June 30, 2007, the District operated 32 schools, reported 17,827.2840 unweighted full-time equivalent (FTE) students, and received approximately \$7.9 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.

Martin County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2006-2007 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

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, 2007. 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:

Martin County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Courses Reported in ESOL	1
1. Stuart Middle School	2 through 9
2. Martin County High School	10 through 15
3. Julian D. Parker Elementary School	16 through 19
4. Palm City Elementary School	NA
5. Sandy Pines Psychiatric Center	20
6. Port Salerno Elementary School	21 through 26
7. Hobe Sound Elementary School	27 and 28
8. Jensen Beach Elementary School	29
9. Indiantown Middle School	30 and 31
10. South Fork High School	32 through 36
11. Pinewood Elementary School	37
12. Challenger School	38
13. Jensen Beach High School	39 through 43



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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 MARTIN COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 7, 2007, that the Martin 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, 2007. 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 (AICPA) 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.

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 79 of the 322 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE B, finding Nos. 8, 9, 10, and 11.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Martin 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, 2007.

The results of our examination disclosed other noncompliance with State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE B.

¹*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

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 Martin 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,



David W. Martin, CPA
January 2, 2008

SCHEDULE A

Martin County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	225	100.00%	18,758	100.00%
Sample ²	-	-	322	1.72%
<u>General Test Results - Non-Sample Students</u>				
Students w/Exceptions ³	-	-	279	1.49%
Net Audit Adjustments	-	-	(120)	.64%
<u>Detailed Tests Results - Sample Students</u>				
Students w/Exceptions ³	-	-	79	(24.53%)
Net Audit Adjustments	-	-	(50)	(15.53%)
<u>Combined Test Results – Sample and Non-Sample Students</u>				
Students w/Exceptions ³	-	-	358	1.91%
Net Audit Adjustments	-	-	(170)	.91%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 18,758 students in the following ridership categories: 514 in IDEA (K-12), Weighted; 2 in IDEA (K-12), Unweighted; 65 in IDEA (PK), Weighted; 124 in IDEA (PK), Unweighted; 31 in Teenage Parents and Infants; 430 in Hazardous Walking; 17,577 in Two Miles or More; 2 in Center to Center (IDEA), Weighted; and 13 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 225 buses and no passenger cars; however, the District's reporting for the June survey overstated the number of buses operated by 35 vehicles (see finding No. 1). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are sample students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

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 material noncompliance involving the classification and reporting of transported students, the Martin 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, 2007. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 45.

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our 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. Students cited only for incorrect reporting of days-in-term are not included in students with exceptions on SCHEDULE A.

General Tests/Non-Sample Students

1. [Ref. 58] The reported number of school buses operated by the District was overstated by 35 buses in the June survey. We made the following audit adjustment:

June 2007 Survey (20 Days-in-Term)

Buses in Operation

(35)

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2. [Ref. 51] We noted that 129 middle school students were reported incorrectly in Hazardous Walking. One hundred and twenty-one of the 129 students lived more than two miles from school and should have been reported in Two Miles or More. The remaining eight students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests/Non-Sample Students (Continued)

October 2006 Survey

90 Days-in-Term

Hazardous Walking (65)

Two Miles or More 61

February 2007 Survey

90 Days-in-Term

Hazardous Walking (64)

Two Miles or More 60 (8)

3. [Ref. 52] One hundred and sixteen prekindergarten students (59 in the October survey and 57 in the February survey) were enrolled in a voluntary prekindergarten program and were not eligible for State transportation funding. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

IDEA (PK), Unweighted (59)

February 2007 Survey

90 Days-in-Term

IDEA (PK), Unweighted (57) (116)

4. [Ref. 53] The number of days-in-term for 48 students in the July survey was incorrectly reported. Forty-four of the students were reported for a 15-day term in IDEA (K-12), Weighted and four were reported for a 19-day term in IDEA (PK), Weighted. All of the students should have been reported for an 8-day term. (Days-in-term exceptions are not counted as exceptions on SCHEDULE A.) We made the following audit adjustment:

July 2006 Survey

8 Days-in-Term

IDEA (K-12), Weighted 44

IDEA (PK), Weighted 4

15 Days-in-Term

IDEA (K-12), Weighted (44)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	Students Transported Net Audit Adjustments
<u>General Tests/Non-Sample Students</u> (Continued)	
<u>July 2006 Survey</u> (Continued)	
<u>19 Days-in-Term</u>	
IDEA (PK), Weighted	(4) 0
5. [Ref. 55] <u>We noted that 19 prekindergarten students (15 in the October survey and 4 in the February survey) were reported incorrectly in Two Miles or More. Eleven of the 15 students in October and 3 of the 4 students in February should have been reported in IDEA (PK), Unweighted. The remaining 5 students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:</u>	
<u>October 2006 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (PK), Unweighted	11
Two Miles or More	(15)
<u>February 2007 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (PK), Unweighted	3
Two Miles or More	(4) (5)
6. [Ref. 56] <u>Nine ESE students, who were transported to another Florida school district for a special ESE program, were eligible to be reported for State transportation funding, but were not reported. We made the following audit adjustments:</u>	
<u>October 2006 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	5
<u>February 2007 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	4 9

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests/Non-Sample Students (Continued)

7. [Ref. 57] Six students reported in the IDEA (PK), Weighted in the February survey were not prekindergarten students. Two of the students were K-12 and eligible to be reported in IDEA (K-12), Weighted, and the remaining four lived more than two miles from school and were eligible to be reported in Two Miles or More. We made the following audit adjustment:

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted	2	
IDEA (PK), Weighted	(6)	
Two Miles or More	4	<u>0</u>

Net Audit Adjustments – General Tests/Non-Sample Students (120)

Detailed Tests/Sample Students

8. [Ref. 54] We noted the following exceptions involving 28 students in the October survey:

- a. The IEPs for two ESE students in IDEA (K-12), Weighted did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. However, the students lived more than two miles from school and were eligible to be reported in Two Miles or More.
- b. Eight students in Hazardous Walking did not have to cross a hazardous walking condition to reach school, and were not eligible for classification in other ridership categories.
- c. Ten students in Hazardous Walking lived more than two miles from school and should have been reported in Two Miles or More.
- d. Three students in the Two Miles or More ridership category lived less than two miles from school, and were ineligible for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests/Sample Students (Continued)

- e. One student in IDEA (K-12), Unweighted lived more than two miles from school and should have been reported in Two Miles or More.
- f. Two students (one in IDEA (K12), Weighted and one in Hazardous Walking) were not listed on the supporting bus drivers' reports.
- g. The IEP for one ESE student in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the student lived less than two miles from school and was ineligible for State transportation funding.
- h. One student in Two Miles or More lived less than two miles from school and had to cross a hazardous walking condition to reach school; consequently, the student was eligible to be reported in Hazardous Walking.

We made the following audit adjustment:

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(4)	
IDEA (K-12), Unweighted	(1)	
Hazardous Walking	(19)	
Two Miles or More	(4)	
Hazardous Walking	1	
Two Miles or More	<u>13</u>	(14)

- 9. [Ref. 59] One student in the July survey was not listed on the supporting bus driver's report. We made the following audit adjustment:

July 2006 Survey

8 Days-in-Term

IDEA (K-12), Weighted	(1)	(1)
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings**Detailed Tests/Sample Students** (Continued)

10. [Ref. 60] We noted the following exceptions involving 35 students in the February survey:

- a. Two students in IDEA categories (one in IDEA (K-12), Weighted and one in IDEA (K-12), Unweighted) were not ESE students and were ineligible for IDEA classification. We noted that one of the students lived more than two miles from school and was eligible to be reported in Two Miles or More. The remaining student was not eligible for State transportation funding.
- b. Six students in Hazardous Walking lived more than two miles from school and should have been reported in Two Miles or More.
- c. Eight students in Hazardous Walking did not have to cross a hazardous walking condition to reach school.
- d. Fifteen students in various ridership categories were not listed on the supporting bus reports as having been transported during the survey period.
- e. One student lived less than two miles from school and was not eligible for State transportation funding.
- f. The IEPs for three ESE students in IDEA (K-12), Weighted did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We noted that the students lived more than two miles from school and were eligible to be reported in Two Miles or More.

We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
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Detailed Tests/Sample Students (Continued)

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(6)	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Unweighted	(1)	
Hazardous Walking	(20)	
Two Miles or More	(6)	
Center to Center (IDEA), Weighted	(1)	

Two Miles or More	<u>10</u>	(25)
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11. [Ref. 61] We noted the following errors for 15 students in the June survey:
- a. The IEPs for five ESE students (four in IDEA (K-12), Weighted and one in IDEA (PK), Weighted) did not indicate that the students met at least one of the five criteria required for IDEA weighted classification. However, the four K-12 students lived more than two miles from school and were eligible to be reported in Two Miles or More, and the prekindergarten student was eligible to be reported in IDEA (PK), Unweighted.
 - b. Ten students reported in the Two Miles or More ridership category lived less than two miles from school, and were not eligible for State transportation funding.

We made the following audit adjustment:

June 2007 Survey

20 Days-in-Term

IDEA (K-12), Weighted	(4)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	(10)	

IDEA (PK), Unweighted	1	
Two Miles or More	<u>4</u>	(10)

Net Audit Adjustments – Detailed Tests/Sample Students		<u>(50)</u>
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The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Martin County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Summary</u>	<u>Students Transported Net Audit Adjustments</u>
<u>General and Detailed Tests</u>		
	Net Audit Adjustments – General Tests/Non-Sample Students	(120)
	Net Audit Adjustments – Detailed Tests/Sample Students	<u>(50)</u>
	Net Audit Adjustments – Combined Tests	<u>(170)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Martin County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that:
(1) transported students are reported in the correct ridership categories for the correct number of days-in-term;
(2) only those students who are enrolled in school during survey and ride a bus at least one time during the 11-day window of a survey period are reported with each survey's results; (3) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to being reported; and (4) only ESE students, who are properly classified and documented as disabled, are reported in IDEA ridership categories, pursuant to the authorization of their IEPs.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Martin County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 49 of this report.

The accompanying notes are an integral part of this schedule.

Martin County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

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 Martin County

For the fiscal year ended June 30, 2007, the District received approximately \$4.3 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2006	9	48
October 2006	75	8,758
February 2007	73	8,885
June 2007	<u>68</u>	<u>1,067</u>
Total	<u>225</u>	<u>18,758</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

Martin County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE

Dr. Sara A. Wilcox, Superintendent of Schools

THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA

500 East Ocean Blvd • Stuart, Florida 34994 • Telephone (772) 219-1200 Ext: 30200 • Facsimile: (772) 219-1231

February 5, 2008

Auditor General, State of Florida
ATTN: Mr. David W. Martin, CPA
Claude Pepper Building, Suite 412C
111 West Madison St.
Tallahassee, FL 32399-1450

Dear Mr. Martin:

The following is the Martin County School Board's response to your recent Florida Education Finance Program (FEFP) audit report.

- A. On the Job Training Program Response: The procedures for the reporting of OJT hours have been reviewed and updates in the reporting procedures have been implemented with the appropriate staff. In addition, all future FTE for off-campus on the job training will be processed after all on-campus FTE is reported.
- B. Exceptional Student Education Response: The Martin County School District has developed a training and monitoring procedure for corrective action based on the non-compliance involving the reporting of ESE students in Support Levels 4 and 5.
- C. English Speakers of Other Language (ESOL) Response:
 - 1. There were 18 courses inappropriately identified as ESOL eligible district wide and one student course schedule was incorrectly prioritized. Corrective Action: District met with school database personnel and provided additional technical assistance on ESOL course codes, prioritization for FTE weighted funding, and new data elements. District established a timeline for future technical assistance meetings.
 - 2. Parental notifications for ESOL placement are dated and issued on a timely basis.
Corrective Action: District has developed a checklist and timeline for person/s responsible for ESOL records and planned for a minimum of three meetings annually to provide technical assistance. District met with reprographics department to verify that all ESOL forms are up to date that are being sent out to schools.

School Board Members: Dr. David L. Anderson • Laurie Gaylord • Susan J. Hershey • Nancy Kline • Lorie Shekalo

"An Equal Opportunity Agency"

3. LEP student plans are appropriately reviewed and updated.
Corrective Action: District has met individually with each school to review the LEP procedure and LEP committee forms. All schools will use the district forms that include the information required for compliance.

- D. Transportation Response: The procedures for reporting of Exceptional Education students, Individuals with Disabilities Education Act, and hazardous walking conditions have been modified for future reporting.

The Martin County School District understands its responsibility to comply with all State requirements and will continue to conduct corrective actions that include Additional technical assistance for all stakeholders and recurring evaluation of forms/procedures.

Sincerely,



Sara A. Wilcox, Ph.D.
Superintendent