



AUDITOR GENERAL
DAVID W. MARTIN, CPA



LAKE 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

Lake 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 No.</i>
<i>Larry E. Metz, Vice-Chairperson to 11-20-06; Chairperson from 11-21-06</i>	<i>1</i>
<i>Scott Strong</i>	<i>2</i>
<i>Rebecca C. Elswick to 11-20-06</i>	<i>3</i>
<i>Cindy Barrow from 11-21-06</i>	<i>3</i>
<i>Jimmy Conner, Chairperson to 11-20-06</i>	<i>4</i>
<i>Kyleen Fischer, Vice-Chairperson from 11-21-06</i>	<i>5</i>

Anna P. Cowin, Superintendent

This examination was conducted by Gail S. Collier, CPA, Bernice Rivas, and Richard Woods, CPA, and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe 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.

Lake 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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Lake 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

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

FCAT – Florida Comprehensive Assessment Test



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

We have examined management's assertion, included in its representation letter dated August 8, 2007, that the Lake 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 the following material noncompliance:

1. Teachers

Twenty-five of the 222 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.¹

2. Students

We noted exceptions involving 329 of the 693 students in our ESOL sample²; 35 of the 92 students in our ESE Support Levels 4 and 5 sample³; and 53 of the 158 students in our Career Education 9-12 (OJT) sample⁴. 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 teachers, and 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 Lake 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.

¹ For teachers, see SCHEDULE D, finding Nos. 6, 14, 19, 20, 36, 37, 42, 47, 48, 51, 54, 68, 69, 73, 92, 97, 108, and 118.

² For ESOL, see SCHEDULE D, finding Nos. 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 16, 21, 22, 23, 24, 25, 26, 30, 39, 43, 44, 45, 49, 50, 52, 53, 55, 56, 57, 61, 62, 63, 64, 65, 66, 67, 70, 71, 74, 75, 79, 86, 87, 88, 89, 90, 91, 93, 94, 95, 98, 99, 100, 101, 102, 103, 107, 109, 110, 111, 112, and 113.

³ For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 13, 17, 31, 46, 58, 59, 60, 76, 77, 78, 81, 82, 83, 84, 85, 96, 106, 114, 115, and 117.

⁴ For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 18, 27, 28, 29, 32, 33, 34, 35, 40, 41, and 116.

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.⁵ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher compliance; 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 deficiencies⁵, 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 Lake 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
February 15, 2008

⁵*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

Lake 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	50	100.00%	16,970	100.00%	28,995.6700	100.00%
Sample Size ⁴	19	38.00%	232	1.37%	194.7827	0.67%
Students w/Exceptions	-	-	(4)	(1.72%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	218.0719	-
2. Basic with ESE Services						
Population ³	51	100.00%	3,584	100.00%	6,519.7100	100.00%
Sample Size ⁴	20	39.22%	181	5.05%	156.6265	2.40%
Students w/Exceptions	-	-	(2)	(1.11%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	11.3205	-
3. ESOL						
Population ³	40	100.00%	1,375	100.00%	1,664.4500	100.00%
Sample Size ⁴	19	47.50%	693	50.40%	508.3632	30.54%
Students w/Exceptions	-	-	(329)	(47.47%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(200.5390)	-
4. ESE Support Levels 4 and 5						
Population ³	34	100.00%	134	100.00%	237.4500	100.00%
Sample Size ⁴	17	50.00%	92	68.66%	61.9659	26.10%
Students w/Exceptions	-	-	(35)	(38.04%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(14.1258)	-
5. Career Education 9-12						
Population ³	10	100.00%	310	100.00%	1,484.0000	100.00%
Sample Size ⁴	5	50.00%	158	50.97%	36.5574	2.46%
Students w/Exceptions	-	-	(53)	(33.54%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(25.3266)	-

All Programs						
Population ³	54	100.00%	22,373	100.00%	38,901.2800	100.00%
Sample Size ⁴	21	38.89%	1,356	6.06%	958.2957	2.46%
Students w/Exceptions	-	-	(423)	(31.19%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(10.5990)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Lake 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	54	100.00%	689	100.00%
Sample Size ⁴	21	38.89%	222	32.22%
Teachers w/Exceptions	-	-	(25)	(11.26%)

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 that 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

Lake 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	68.8970	1.035	71.3084
102 Basic 4-8	87.0124	1.000	87.0124
103 Basic 9-12	62.1625	1.088	67.6328
111 Grades K-3 with ESE Services	5.5000	1.035	5.6925
112 Grades 4-8 with ESE Services	.3805	1.000	.3805
113 Grades 9-12 with ESE Services	5.4400	1.088	5.9187
130 ESOL	(200.5390)	1.275	(255.6872)
254 ESE Support Level 4	(9.3601)	3.734	(34.9506)
255 ESE Support Level 5	(4.7657)	5.201	(24.7864)
300 Career Education 9-12	<u>(25.3266)</u>	1.159	<u>(29.3535)</u>
Total	<u>(10.5990)</u>		<u>(106.8324)</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

Lake 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>#0041</u>	<u>#0061</u>	
101 Basic K-3	.0121	2.4024	1.4901	3.9046
102 Basic 4-8	.3856	2.4024	2.9538	5.7418
103 Basic 9-12	1.1426	.....	.....	1.1426
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.5403)	(4.8048)	(4.4439)	(10.7890)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lake 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	<u>Audit Adjustments</u>¹				Balance Forward
		<u>#0149</u>	<u>#0161</u>	<u>#0181</u>	<u>#0211</u>	
101	3.9046	10.9686	.....	.....	.....	14.8732
102	5.7418	8.2876	.....	.....	.....	14.0294
103	1.1426	.....	13.6875	6.4402	17.9603	39.2306
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	(.5400)	.....	.....	(.5400)
130	(10.7890)	(19.2562)	(5.2200)	(6.2784)	(17.2187)	(58.7623)
254	.0000	.....	.....	.....	.....	.0000
255	.0000	(.0402)	(1.1450)	.....	(.0601)	(1.2453)
300	<u>.0000</u>	<u>.....</u>	<u>(9.2850)</u>	<u>(1.1862)</u>	<u>(1.6888)</u>	<u>(12.1600)</u>
Total	<u>.0000</u>	<u>(.0402)</u>	<u>(2.5025)</u>	<u>(1.0244)</u>	<u>(1.0073)</u>	<u>(4.5744)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lake 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	<u>Audit Adjustments</u>¹				Balance Forward
		<u>#0231</u>	<u>#0251</u>	<u>#0281</u>	<u>#0291</u>	
101	14.8732	.....	.....	3.9960	8.7876	27.6568
102	14.0294	.....	6.6308	7.9506	2.4370	31.0478
103	39.2306	13.6494	.....	.....	.....	52.8800
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.0804	.....	.....	.0804
113	(.5400)	.....	.....	.....	.....	(.5400)
130	(58.7623)	(3.9874)	(6.6308)	(12.4466)	(11.2246)	(93.0517)
254	.0000	.....	.....	.....	.....	.0000
255	(1.2453)	.....	(.0804)	.....	.....	(1.3257)
300	<u>(12.1600)</u>	<u>(12.2616)</u>	.....	.....	.....	<u>(24.4216)</u>
Total	<u>(4.5744)</u>	<u>(2.5996)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(7.6740)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lake 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
		#0351	#0382	#0401	#0411	
101	27.6568	.....	4.3837	.....	.....	32.0405
102	31.0478	4.3946	8.7711	4.3120	12.2876	60.8131
103	52.8800	.....	.....	.....	.....	52.8800
111	.0000	.....	1.5000	.....	.....	1.5000
112	.0804	.....	.....	.....	(.5000)	(.4196)
113	(.5400)	.....	.....	.....	.....	(.5400)
130	(93.0517)	(4.3946)	(13.1548)	(4.3120)	(12.2876)	(127.2007)
254	.0000	.....	(3.5000)	.....	.....	(3.5000)
255	(1.3257)	.....	2.0000	.....	.....	.6743
300	<u>(24.4216)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(24.4216)</u>
Total	<u>(7.6740)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(8.1740)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lake 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	<u>Audit Adjustments</u>¹				Balance Forward
		<u>#0521</u>	<u>#0533</u>	<u>#0541</u>	<u>#0551</u>	
101	32.0405	1.9208	.....	27.2045	1.9532	63.1190
102	60.8131	.4818	.....	14.6692	3.5883	79.5524
103	52.8800	.....	.....	.....	.....	52.8800
111	1.5000	1.0000	(.5000)	2.0000	.5000	4.5000
112	(.4196)	.5000	.....	.....	.....	.0804
113	(.5400)	.....	.....	.....	.....	(.5400)
130	(127.2007)	(2.4026)	.....	(41.8737)	(5.5415)	(177.0185)
254	(3.5000)	(1.0000)	.5000	(2.5600)	(.5000)	(7.0600)
255	.6743	(.5000)	(.5200)	.5600	.....	.2143
300	<u>(24.4216)</u>	.....	.....	.....	.....	<u>(24.4216)</u>
Total	<u>(8.1740)</u>	<u>.0000</u>	<u>(.5200)</u>	<u>.0000</u>	<u>.0000</u>	<u>(8.6940)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lake 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>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>			<u>Total</u>
		<u>#0591</u>	<u>#0701</u>	<u>#9023</u>	
101	63.1190	5.7780	.....	.....	68.8970
102	79.5524	7.4600	.....	.....	87.0124
103	52.8800	.....	9.2825	.....	62.1625
111	4.5000	1.0000	.....	.....	5.5000
112	.0804	.....	.....	.3001	.3805
113	(.5400)	.....	.5800	5.4000	5.4400
130	(177.0185)	(14.2380)	(9.2825)	.....	(200.5390)
254	(7.0600)	(1.0000)	(.5000)	(.8001)	(9.3601)
255	.2143	.....	(.0800)	(4.9000)	(4.7657)
300	<u>(24.4216)</u>	.....	<u>(.9050)</u>	.....	<u>(25.3266)</u>
Total	<u>(8.6940)</u>	<u>(1.0000)</u>	<u>(.9050)</u>	<u>.0000</u>	<u>(10.5990)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Lake 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 teachers, and 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 Lake 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 51.

Findings

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 include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District reported 13 courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

101 Basic K-3	.0121	
102 Basic 4-8	.3856	
103 Basic 9-12	1.1426	
130 ESOL	(1.5403)	<u>.0000</u>
		<u>.0000</u>

**Net Audit
 Adjustments
 (Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Clermont Elementary School (#0041)

2. [Ref. 4101] The LEP Committees for two LEP students did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' continued ESOL-placement for a fifth and sixth year, respectively. The LEP Committees only considered the students' performance on the Reading portion of the FCAT. We also noted that the LEP Committees were not composed of at least three District-personnel, as required by District-policy. We made the following audit adjustment:

102 Basic 4-8	1.9200	
130 ESOL	<u>(1.9200)</u>	.0000

3. [Ref. 4103] The parents of one LEP student in the October survey were not notified of their child's ESOL-placement until December 5, 2006. We made the following audit adjustment:

101 Basic K-3	.4824	
130 ESOL	<u>(.4824)</u>	.0000

4. [Ref. 4104] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:

101 Basic K-3	.9600	
130 ESOL	<u>(.9600)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Clermont Elementary School (#0041) (Continued)

5. [Ref. 4105] The LEP Committee for one student, who was a Competent English Reader and Writer, did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student’s continued ESOL-placement for a fourth year. The LEP Committee recommended the continued placement because, according to the Committee, the student needed “to score Level 3 on the Language Assessment Scale or on the FCAT for two consecutive years to be considered proficient in English.” We also noted that the LEP Committee was not composed of at least three District-personnel, as required by District-policy. We made the following audit adjustment:

101 Basic K-3	.9600	
130 ESOL	(.9600)	.0000

6. [Ref. 4171] One teacher taught Primary Language Arts classes that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.4824	
130 ESOL	(.4824)	.0000
		<u>.0000</u>

Eustis Elementary School (#0061)

7. [Ref. 6101] The file for one LEP student did not contain an LEP Student Plan or evidence that the student's parents had been notified of their child's placement in ESOL. We made the following audit adjustment:

101 Basic K-3	.9934	
130 ESOL	(.9934)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Eustis Elementary School (#0061) (Continued)

8. [Ref. 6102] The English language proficiency of three LEP students was not assessed prior to the continuation of their ESOL-placement for a fourth year. We made the following audit adjustment:

101 Basic K-3	.4967	
102 Basic 4-8	1.9736	
130 ESOL	<u>(2.4703)</u>	.0000

9. [Ref. 6103] The LEP Committee for one student, who was FES, did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student’s continued ESOL-placement for a fourth year. The LEP Committee recommended the continued placement because, according to the LEP Committee, the student needed “to score Level 3 on FCAT for two consecutive years,” and had achieved that score only for one year. We made the following audit adjustment:

102 Basic 4-8	.9802	
130 ESOL	<u>(.9802)</u>	<u>.0000</u>
		<u>.0000</u>

Round Lake Elementary School (#0149)

10. [Ref. 14901] The English language proficiency assessments for 15 students either were not properly and timely conducted (13 students) or were not made (2 students). The assessments were necessary to justify the students’ continued ESOL-placement for a fourth, fifth, or sixth year. The assessments for the aforementioned 13 students were first conducted using a non-DOE approved assessment test in September 2006. A DOE-approved assessment test was not administered until March 2007. We also noted that the LEP Student Plan for 1 of these 13 students was not reviewed and updated until after the October survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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)**

Round Lake Elementary School (#0149) (Continued)

101 Basic K-3	6.3388	
102 Basic 4-8	7.3124	
130 ESOL	<u>(13.6512)</u>	.0000

11. [Ref. 14902] The LEP Committees for three students, who were FES, did not consider at least two of the placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' ESOL-placement for a third and fourth year. We also noted that the LEP Committee for one of the students was not composed of at least three District-personnel, as required by District-policy. We made the following audit adjustment:

101 Basic K-3	1.4620	
102 Basic 4-8	.9752	
130 ESOL	<u>(2.4372)</u>	.0000

12. [Ref. 14903] The files for three LEP students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	2.9240	
130 ESOL	<u>(2.9240)</u>	.0000

13. [Ref. 14904] One student in the Hospital and Homebound program was reported for 300 instructional minutes or .1002 FTE for homebound instruction; however, the homebound instructor's log supported only 180 instructional minutes or .0600 FTE. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.0402)</u>	(.0402)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Round Lake Elementary School (#0149) (Continued)

14. [Ref. 14971] One teacher taught Primary Language Arts classes that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP student 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	.2438	
130 ESOL	<u>(.2438)</u>	.0000
		<u>(.0402)</u>

Leesburg High School (#0161)

15. [Ref. 16101] The file for one Gifted ESE student did not contain an EP covering the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

16. [Ref. 16102] We noted the following exceptions involving ten students in program No. 130 (ESOL): (a) the files for two students did not contain evidence of parental notification; (b) the files for eight students did not contain documentation justifying the students' continued ESOL-placement for a fourth, fifth, or sixth year; and (c) the LEP Student Plan for one of these eight students was not reviewed and updated for the 2006-07 school year. We made the following audit adjustment:

103 Basic 9-12	3.7700	
130 ESOL	<u>(3.7700)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Leesburg High School (#0161) (Continued)

17. [Ref. 16104] We noted the following exceptions involving five ESE students in the Hospital and Homebound program: (a) the delivery of home-instruction to two students was not documented and their *Matrix of Services* forms were not reviewed and updated when the students' new IEPs were developed; (b) two students were reported for more home-instruction than was provided to them and the *Matrix* form for one of the two was not reviewed and updated when the student's new IEP was developed; and (c) an on-campus, Basic education course taken by one student was reported incorrectly as home-instruction under program No. 255 (ESE Support Level 5). We made the following audit adjustment:

103 Basic 9-12	.1450	
113 Grades 9-12 with ESE Services	.4600	
255 ESE Support Level 5	<u>(1.1450)</u>	(.5400)

18. [Ref. 16105] We noted the following exceptions involving eight students in OJT: (a) the timecards for five students were missing and could not be located; (b) one student withdrew from school before survey and should not have been reported; and (c) two student had no work hours during the reporting surveys. We made the following audit adjustment:

300 Career Education 9-12	<u>(1.9625)</u>	(1.9625)
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19. [Ref. 16171] One teacher taught Primary Language Arts 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 taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	1.3050	
130 ESOL	<u>(1.3050)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Leesburg High School (#0161) (Continued)

20. [Ref. 16172/73] 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 taught by these teachers were not notified of the teachers' out-of-field status. Additionally, one of the teachers (Ref. 16172) had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 16172</u>		
103 Basic 9-12	.1450	
130 ESOL	<u>(.1450)</u>	.0000
<u>Ref. 16173</u>		
103 Basic 9-12	7.3225	
300 Career Education 9-12	<u>(7.3225)</u>	.0000
		<u>(2.5025)</u>

Mt. Dora High School (#0181)

21. [Ref. 18101] Two LEP students were beyond the six-year period allowed for State-funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	.7302	
130 ESOL	<u>(.7302)</u>	.0000

22. [Ref. 18102] The LEP Committees for three FES students, who were also Competent English Readers and Writers, did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' initial or continued ESOL-placement. We also noted that the LEP Committees were not composed of at least three District-personnel, as required by District-policy. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>
Mt. Dora High School (#0181) (Continued)	
103 Basic 9-12	2.3038
130 ESOL	(2.3038)
	.0000
23. [Ref. 18103] <u>The LEP Student Plans for three students were not reviewed and updated until after the reporting surveys. We made the following audit adjustment:</u>	
103 Basic 9-12	1.5104
130 ESOL	(1.5104)
	.0000
24. [Ref. 18104] <u>The files for three LEP students did not contain documentation that the students' parents were notified of the students' ESOL-placement. We also noted that one of the students had been dismissed from ESOL prior to survey, and the file for another of the students did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u>	
103 Basic 9-12	1.0104
130 ESOL	(1.0104)
	.0000
25. [Ref. 18105] <u>One student was incorrectly reported in ESOL. The student tested FES prior to survey, and was not assessed for Reading and Writing until after that survey. We also noted that an LEP Committee was not convened to consider the student's ESOL-placement in lieu of the timely completion of the student's Reading and Writing assessment. We made the following audit adjustment:</u>	
103 Basic 9-12	.2868
130 ESOL	(.2868)
	.0000
26. [Ref. 18106] <u>One LEP student was absent during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>	Net Audit Adjustments (Unweighted FTE)
Mt. Dora High School (#0181) (Continued)	
103 Basic 9-12	(.0632)
130 ESOL	(.4368)
	(.5000)
27. [Ref. 18107] <u>The timecards for three students in OJT were missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.3330)
	(.3330)
28. [Ref. 18108] <u>The timecards for two OJT students indicated that one of the students worked no hours during the survey week and the other student worked fewer hours than were reported. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.1914)
	(.1914)
29. [Ref. 18109] <u>The course schedules for five Career Education students were incorrectly reported. The students' off-campus OJT courses were funded before the students' on-campus instruction. We made the following audit adjustment:</u>	
103 Basic 9-12	.6618
300 Career Education 9-12	(.6618)
	.0000
	(1.0244)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Tavares High School (#0211)

30. [Ref. 21101] We noted the following exceptions involving 25 students who were reported in ESOL:

- a. The LEP Student Plans for 21 students were missing and could not be located. We also noted other exceptions for 17 of these 21 students, which included: student was beyond the six-year period allowed for ESOL funding; student file was missing parental notification documentation or documentation justifying continued ESOL-placement beyond the initial three-year base period; LEP Committee did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code; and student had been dismissed from ESOL prior to the start of the 2006-07 school year.
- b. The file for one student did not contain documentation that the student's parents were notified of the student's ESOL-placement.
- c. The LEP Student Plan and parental notification for one student were made after the reporting survey.
- d. The LEP Committee for one student did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code.
- e. The file for one student did not contain documentation justifying the student's continued ESOL-placement beyond the initial three-year base period.

We made the following audit adjustment:

103 Basic 9-12	13.5963	
130 ESOL	(13.5963)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Tavares High School (#0211) (Continued)

31. [Ref. 21102] Two students in the Hospital and Homebound program were reported for more time than was supported by the homebound teachers' instructional time logs. The students were reported for 120 and 300 minutes, respectively, but the log supported only 90 and 150 minutes, respectively. We made the following audit adjustment:

255 ESE Support Level 5	(.0601)	(.0601)
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32. [Ref. 21103] The course schedules for 12 Career Education students were incorrectly reported. The students' off-campus OJT courses were funded prior to the students' on-campus instruction. We made the following audit adjustment:

103 Basic 9-12	.7416	
300 Career Education 9-12	(.7416)	.0000

33. [Ref. 21104] The timecards for three Career Education students were not signed by the students' supervisors. We made the following audit adjustment:

300 Career Education 9-12	(.3781)	(.3781)
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34. [Ref. 21105] One student withdrew from school prior to survey and should not have been included with that survey's results. We made the following audit adjustment:

300 Career Education 9-12	(.5000)	(.5000)
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35. [Ref. 21106] The timecard for one Career Education OJT student supported fewer work hours than were reported. The student was reported for 7.45 work hours or .1491 FTE, but the student's timecard supported only 4 work hours or .0800 FTE. We made the following audit adjustment:

300 Career Education 9-12	(.0691)	(.0691)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Tavares High School (#0211) (Continued)

36. [Ref. 21171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology and Agriculture, but taught a course that required certification in Earth/Space Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1450	
130 ESOL	<u>(.1450)</u>	.0000

37. [Ref. 21172] One teacher taught Primary Language Arts 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 taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	3.4774	
130 ESOL	<u>(3.4774)</u>	.0000
		<u>(1.0073)</u>

Umatilla High School (#0231)

38. [Ref. 23102] The Basic courses in the reported course schedules of three students were incorrectly funded before a higher priority Career Education course. We made the following audit adjustment:

103 Basic 9-12	<u>(.2808)</u>	
300 Career Education 9-12	<u>.2808</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Umatilla High School (#0231) (Continued)

39. [Ref. 23103] We noted the following exceptions involving ten LEP students: the files for eight students did not contain documentation supporting the students' continued ESOL-placement for a fourth, fifth, or sixth year; (b) the file for one student did not contain documentation that the student's parents had been notified of the student's placement in ESOL; and (c) one student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	3.9874	
130 ESOL	<u>(3.9874)</u>	.0000

40. [Ref. 23104] One student in OJT withdrew from school prior to survey and should not have been included with that survey's results. We made the following audit adjustment:

103 Basic 9-12	(.1484)	
300 Career Education 9-12	<u>(.3516)</u>	(.5000)

41. [Ref. 23105] We noted the following exceptions involving 13 students in OJT: (a) six students did not work during the reporting surveys and two of these six did not have timecards for the February survey; (b) three students were reported for more OJT work hours than were supported by the students' timecards; (c) the timecards for four students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(2.0996)</u>	(2.0996)
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42. [Ref. 23171] The parents of 68 Career Education/Agriculture students, who were taught by an out-of-field teacher during the school term covered by the October 2006 survey, were not notified of the teacher's out-of-field status until January 2007. Consequently, the notification was not effective for that survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>		Net Audit Adjustments (Unweighted FTE)
<u>Umatilla High School (#0231)</u> (Continued)		
103 Basic 9-12	10.0912	
300 Career Education 9-12	<u>(10.0912)</u>	.0000
		<u>(2.5996)</u>
<u>Oak Park Middle School (#0251)</u>		
43. [Ref. 25101] <u>Four LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	2.2973	
130 ESOL	<u>(2.2973)</u>	.0000
44. [Ref. 25102] <u>Five LEP students were not assessed prior to their continued ESOL-placement for a fourth (four students) or sixth year (one student). We made the following audit adjustment:</u>		
102 Basic 4-8	2.6171	
130 ESOL	<u>(2.6171)</u>	.0000
45. [Ref. 25103] <u>The English reading and writing competency of two FES students was not assessed and there was no LEP Committee recommendation supporting their ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	1.4723	
130 ESOL	<u>(1.4723)</u>	.0000
46. [Ref. 25104] <u>The file for one ESE student did not contain a Matrix of Services form that covered the reporting survey. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.0804	
255 ESE Support Level 5	<u>(.0804)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Oak Park Middle School (#0251) (Continued)

47. [Ref. 25171] One teacher taught Reading to a class that included one LEP student, but was not properly certified to teach Reading or to teach LEP students, and was not approved by the School Board to teach Reading and LEP students out-of-field. We also noted that the parents of the LEP student taught by this teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:

102 Basic 4-8	.1684	
130 ESOL	(.1684)	.0000

48. [Ref. 25172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology, but taught a course that required certification in Earth/Space Science. We made the following audit adjustment:

102 Basic 4-8	.0757	
130 ESOL	(.0757)	.0000
		<u>.0000</u>

Lost Lake Elementary School (#0281)

49. [Ref. 28102/03] The English language proficiency assessments of 13 LEP students, who were entering their fourth year of ESOL-placement, were conducted using a non-DOE approved test. All assessment testing must be performed using only tests that have been approved for that purpose by DOE. We also noted that the LEP Student Plan and parental notification were missing for one of the students and were completed after the reporting survey for another of the students. We made the following audit adjustments:

<u>Ref. 28102</u>		
101 Basic K-3	.7992	
102 Basic 4-8	.7992	
130 ESOL	(1.5984)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>			Net Audit Adjustments (Unweighted FTE)
Lost Lake Elementary School (#0281) (Continued)			
<u>Ref. 28103</u>			
101 Basic K-3	3.1164		
102 Basic 4-8	5.1781		
130 ESOL	<u>(8.2945)</u>		.0000
50. [Ref. 28104] <u>The eligibility of one LEP student for FEFP-reporting was not adequately supported. The student initially enrolled on Date Certain of the reporting survey, but was not listed on the School's attendance records for that day. We also noted that documentation to support the student's placement in ESOL was missing and could not be located. We made the following audit adjustment:</u>			
102 Basic 4-8	(.1171)		
130 ESOL	<u>(.3829)</u>		(.5000)
51. [Ref. 28171/72/73] <u>Three 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 parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>			
<u>Ref. 28171</u>			
101 Basic K-3	.0804		
130 ESOL	<u>(.0804)</u>		.0000
<u>Ref. 28172</u>			
102 Basic 4-8	1.1256		
130 ESOL	<u>(1.1256)</u>		.0000
<u>Ref. 28173</u>			
102 Basic 4-8	.9648		
130 ESOL	<u>(.9648)</u>		.0000
			<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Leesburg Elementary School (#0291)

52. [Ref. 29101] We noted the following exceptions involving 15 students who were reported in ESOL:

- a. The LEP Student Plans for 12 students were not reviewed and updated before the reporting survey. We also noted that the files for 7 of these 12 students did not contain documentation justifying their continued ESOL-placement for a fourth or sixth year, and the LEP Committees for 2 of the 12 students, who were classified FES, did not consider at least two of the ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code.
- b. The LEP Student Plan for one student contained conflicting dates indicating a date of preparation both before survey and after survey. We also noted that the student’s file did not contain documentation justifying the student’s continued ESOL-placement for a fourth year.
- c. The LEP Committee for one student, who was classified FES, did not consider at least two of the ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code.
- d. The file for one student did not contain documentation justifying the student’s continued ESOL-placement for a fourth year.

We made the following audit adjustment:

101 Basic K-3	8.7876	
102 Basic 4-8	2.4370	
130 ESOL	(11.2246)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Carver Middle School (#0351)

53. [Ref. 35101] We noted the following exceptions involving six LEP students:

- a. The files for three students did not contain documentation that the students' parents had been notified of the students' ESOL-placement, and the files for two of the three did not contain documentation justifying their continued ESOL-placement beyond the initial three-year base period. We also noted that the LEP Student Plans for these same two were not reviewed and updated on a timely basis (i.e., prior to survey).
- b. The LEP Student Plan for one student was not reviewed and updated on a timely basis (i.e., prior to survey).
- c. The files for two students did not contain documentation justifying their continued ESOL-placement beyond the initial three-year base period.

We made the following audit adjustment:

102 Basic 4-8	3.7754	
130 ESOL	(3.7754)	.0000

54. [Ref. 35171/72] 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 taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 35171</u>		
102 Basic 4-8	.4644	
130 ESOL	(.4644)	.0000

<u>Ref. 35172</u>		
102 Basic 4-8	.1548	
130 ESOL	(.1548)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>Groveland Elementary School (#0382)</u>		
55. [Ref. 38202] <u>The English language proficiency of 15 LEP students was not assessed prior to their ESOL-placement being continued for a fourth, fifth, or sixth year. We made the following audit adjustment:</u>		
101 Basic K-3	4.3837	
102 Basic 4-8	6.8195	
130 ESOL	<u>(11.2032)</u>	.0000
56. [Ref. 38203] <u>One student was incorrectly reported in ESOL. The student tested FES prior to survey, and was not assessed for competency in English Reading and Writing. We also noted that an LEP Committee was not convened to consider the student's ESOL-placement in lieu of the timely completion of the student's Reading and Writing assessment. We made the following audit adjustment:</u>		
102 Basic 4-8	.9758	
130 ESOL	<u>(.9758)</u>	.0000
57. [Ref. 38204] <u>The LEP Committee for one student incorrectly recommended the student's ESOL-placement based solely on the student's results on FCAT, and did not consider at least two of the ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:</u>		
102 Basic 4-8	.9758	
130 ESOL	<u>(.9758)</u>	.0000
58. [Ref. 38205] <u>The Matrix of Services forms for two ESE students were not reviewed when the students' IEPs were developed. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Groveland Elementary School (#0382) (Continued)

59. [Ref. 38206] One ESE student was not reported in accordance with his 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

60. [Ref. 38207] The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) incorrectly omitted the Special Considerations point designated for students with a Matrix score of 21 points and a Level 5 in four of five Domains. We added this point to the student's original Matrix score and determined that the student was eligible for program No. 255 (ESE Support Level 5) rather than program No. 254. We made the following audit adjustment:

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

Clermont Middle School (#0401)

61. [Ref. 40101] The files for two LEP students did not contain documentation justifying the student's continued ESOL-placement for a fourth and sixth year, respectively. We made the following audit adjustment:

102 Basic 4-8	.2310	
130 ESOL	<u>(.2310)</u>	.0000

62. [Ref. 40102] The LEP Student Plans for five LEP students were not completed on a timely basis (i.e., prior to survey). We made the following audit adjustment:

102 Basic 4-8	.5390	
130 ESOL	<u>(.5390)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Clermont Middle School (#0401) (Continued)

63. [Ref. 40103] The LEP Student Plans for three students were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.3850	
130 ESOL	(.3850)	.0000

64. [Ref. 40104] The files for three LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth, fifth, or sixth year, respectively. We also noted that the LEP Student Plans for two of the three students were missing and could not be located, and the Plan for the remaining student was not completed on a timely basis (i.e., prior to survey). We made the following audit adjustment:

102 Basic 4-8	.5390	
130 ESOL	(.5390)	.0000

65. [Ref. 40105] Three LEP students were beyond the maximum six-year period allowed for State funding of ESOL, and their files did not contain documentation justifying their continued ESOL-placement. We also noted that the LEP Student Plan for one of the three students was not completed on a timely basis (i.e., prior to survey), and the Plan for another of the students was missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.5390	
130 ESOL	(.5390)	.0000

66. [Ref. 40106] The files for two LEP students were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.1540	
130 ESOL	(.1540)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Clermont Middle School (#0401) (Continued)

67. [Ref. 40107] The LEP Committee for one FES student did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued ESOL-placement for a fourth year. The LEP Committee only considered the student's performance on FCAT. We also noted that the student's LEP Student Plan was missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.1540	
130 ESOL	(.1540)	.0000

68. [Ref. 40171/72] 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 parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 40171</u>		
102 Basic 4-8	.4620	
130 ESOL	(.4620)	.0000

<u>Ref. 40172</u>		
102 Basic 4-8	1.0010	
130 ESOL	(1.0010)	.0000

69. [Ref. 40173] One teacher taught English classes in the February survey that included LEP students, but was not properly certified to teach English or LEP students, and was not approved by the School Board to teach out-of-field until June 25, 2007. Consequently, the Board approval was not effective for that survey. We also noted that the parents of the LEP 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)

Lake 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>		Net Audit Adjustments (Unweighted FTE)
<u>Clermont Middle School (#0401)</u> (Continued)		
102 Basic 4-8	.3080	
130 ESOL	(.3080)	.0000
		<u>.0000</u>
<u>Mt. Dora Middle School (#0411)</u>		
70. [Ref. 41101] <u>We noted exceptions involving 23 students in ESOL. The LEP Student Plans for 20 of the 23 students were not reviewed and updated on a timely basis (i.e., prior to survey) and the Plans for the remaining three students were missing and could not be located. We also noted additional exceptions for 19 of the 23 students, including: (a) students beyond the maximum six-year period allowed for State funding of ESOL; (b) student files did not contain documentation that parents had been notified of the ESOL-placement, or documentation supporting continued ESOL-placement for a fourth, fifth, or sixth year; and (c) parental notification not made on a timely basis. We made the following audit adjustment:</u>		
102 Basic 4-8	10.8732	
130 ESOL	(10.8732)	.0000
71. [Ref. 41102] <u>The file for one LEP student was missing and could not be located. We made the following audit adjustment:</u>		
102 Basic 4-8	.8840	
130 ESOL	(.8840)	.0000
72. [Ref. 41103] <u>One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Mt. Dora Middle School (#0411) (Continued)

73. [Ref. 41171] One teacher taught Primary Language Arts 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 taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.5304	
130 ESOL	(.5304)	.0000
		(.5000)

Triangle Elementary School (#0521)

74. [Ref. 52101] The LEP Committee for one FES student did not consider at least two of the ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)3., Florida Administrative Code. The LEP Committee recommended the student's ESOL-placement and certain ESOL-services and did not include a supporting rationale for that recommendation. We made the following audit adjustment:

101 Basic K-3	.9604	
130 ESOL	(.9604)	.0000

75. [Ref. 52102] The letters used to notify the parents of an LEP student of their child's placement in ESOL were not dated, and we could not otherwise determine if the notifications were made on a timely basis (i.e., prior to survey). We made the following audit adjustment:

101 Basic K-3	.9604	
130 ESOL	(.9604)	.0000

76. [Ref. 52103] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>	Net Audit Adjustments (Unweighted FTE)
Triangle Elementary School (#0521) (Continued)	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u> .0000
77. [Ref. 52104] <u>The Matrix of Services form for one ESE student incorrectly included three Special Considerations Points designated for PK students who earned less than .5000 FTE. The student was in PK, but earned a full .5000 FTE. We made the following audit adjustment:</u>	
254 ESE Support Level 4	.5000
255 ESE Support Level 5	<u>(.5000)</u> .0000
78. [Ref. 52105] <u>The file for one ESE student contained a Matrix of Services form that was not dated, and we could not otherwise determine if it had been prepared on a timely basis (i.e., prior to survey). 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
79. [Ref. 52106] <u>The file for one LEP student was missing and could not be located. We made the following audit adjustment:</u>	
102 Basic 4-8	.4818
130 ESOL	<u>(.4818)</u> .0000
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Lake Hills School (#0533)

80. [Ref. 53301] The Matrix of Services form for one ESE student, who was Visually Impaired and reported in program No. 111 (Grades K-3 with ESE Services), did not include the three Special Considerations points designated for such students. We added these three points to the student's original Matrix score and determined that the student was eligible for program No. 254 (ESE Support Level 4) rather than program No. 111. We made the following adjustments:

111 Grades K-3 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	.0000

81. [Ref. 53302] The reported course schedules for three ESE students in the Hospital and Homebound program included more homebound instructional time than was supported by their homebound teachers' instructional logs. Two students were reported for 120 instructional minutes and one student was reported for 1,500; however, the logs for each student supported only 60 instructional minutes. We made the following audit adjustment:

255 ESE Support Level 5	(.5200)	(.5200)
		<u>(.5200)</u>

Mascotte Elementary School (#0541)

82. [Ref. 54101] The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) incorrectly omitted the Special Considerations point designated for students with a Matrix score of 21 points and a Level 5 in four of five Domains. We added this point to the student's original Matrix score and determined that the student was eligible for program No. 255 (ESE Support Level 5) rather than program No. 254. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Mascotte Elementary School (#0541) (Continued)

83. [Ref. 54102] The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were developed. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

84. [Ref. 54103] The Matrix of Services forms for two ESE students were not prepared on a timely basis (i.e., prior to survey). We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

85. [Ref. 54104] One ESE student was not reported in accordance with his Matrix of Services form. We made the following audit adjustment:

254 ESE Support Level 4	(.0600)	
255 ESE Support Level 5	.0600	.0000

86. [Ref. 54105] We noted the following exceptions involving 11 LEP students: (a) the LEP Student Plans for all 11 students had conflicting dates indicating a date of preparation both before survey and after survey, and we were unable to otherwise determine if they were completed on a timely basis (i.e., prior to survey); (b) the English language proficiency of 10 of the 11 students was not assessed on a timely basis, and the proficiency of the remaining student was not assessed; and (c) the file for one of the 11 students did not contain documentation of parental notification. We made the following audit adjustment:

101 Basic K-3	3.7856	
102 Basic 4-8	1.4196	
130 ESOL	(5.2052)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Mascotte Elementary School (#0541) (Continued)

87. [Ref. 54106] The LEP Student Plans for 32 LEP students had conflicting dates indicating a date of preparation both before survey and after survey, and we were unable to otherwise determine if they were completed on a timely basis (i.e., prior to survey). We made the following audit adjustment:

101 Basic K-3	12.3032	
102 Basic 4-8	2.8392	
130 ESOL	<u>(15.1424)</u>	.0000

88. [Ref. 54107] The English language proficiency of 16 FES students was not assessed on a timely basis (i.e., prior to survey). We also noted that no LEP Committees were convened to consider the students' ESOL-placement in light of their classification as FES. Additionally, the LEP Student Plans for these students had conflicting dates indicating a date of preparation both before survey and after survey, and we were unable to otherwise determine if they were completed on a timely basis (i.e., prior to survey). We made the following audit adjustment:

101 Basic K-3	7.5712	
102 Basic 4-8	7.5712	
130 ESOL	<u>(15.1424)</u>	.0000

89. [Ref. 54108] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:

101 Basic K-3	.9464	
130 ESOL	<u>(.9464)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Mascotte Elementary School (#0541) (Continued)

90. [Ref. 54109] The parents of one LEP student in the February survey were not notified of their child's ESOL-placement until April 30, 2007. We made the following audit adjustment:

101 Basic K-3	.4732	
130 ESOL	<u>(.4732)</u>	.0000

91. [Ref. 54110] The LEP Committees for three LEP students did not consider at least two of the ESOL-placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' continued ESOL-placement for a fourth year (two students) or fifth year (one student). We also noted the LEP Student Plans for these students had conflicting dates indicating a date of preparation both before survey and after survey, and we were unable to otherwise determine if they were completed on a timely basis (i.e., prior to survey). We made the following audit adjustment:

102 Basic 4-8	2.8392	
130 ESOL	<u>(2.8392)</u>	.0000

92. [Ref. 54171] One teacher taught Primary Language Arts 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 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	2.1249	
130 ESOL	<u>(2.1249)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Tavares Elementary School (#0551)

93. [Ref. 55101] We noted the following exceptions involving seven LEP students:
- a. The files for six students did not contain documentation justifying the students' continued ESOL-placement for a fourth or fifth year. We also noted that the LEP Student Plans for two of these six students were not prepared on a timely basis (i.e., prior to survey); and the file for one of the two students did not contain evidence of parental notification.
 - b. The LEP Student Plan for one student was not completed on a timely basis (i.e., prior to survey), and the student's file did not contain evidence of parental notification.

We made the following audit adjustment:

101 Basic K-3	2.4376	
102 Basic 4-8	2.9072	
130 ESOL	<u>(5.3448)</u>	.0000

94. [Ref. 55102] The file for one LEP student was missing and could not be located.
We made the following audit adjustment:

102 Basic 4-8	.4844	
130 ESOL	<u>(.4844)</u>	.0000

95. [Ref. 55103] One LEP student's ESOL-eligible courses were incorrectly reported in Basic education rather than in ESOL. We made the following audit adjustment:

101 Basic K-3	<u>(.4844)</u>	
130 ESOL	.4844	.0000

96. [Ref. 55104] The file for one ESE student did not contain a Matrix of Services form that was valid for the reporting survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>Tavares Elementary School (#0551)</u> (Continued)	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
<p>97. [Ref. 55171] <u>One teacher taught Primary Language Arts 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 taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>	
102 Basic 4-8	.1967
130 ESOL	(.1967)
	.0000
	<u>.0000</u>

Pine Ridge Elementary School (#0591)

98. [Ref. 59101] We noted the following exceptions involving six LEP students: (a) the supporting files for two students and the parental notification letters for two other students were missing and could not be located; (b) the parental notification letter for one student was not dated; and (c) the LEP Student Plan for one student was missing and could not be located and the parental notification letter provided to us for this student did not list the names of the student and parents concerned. We made the following audit adjustment:

101 Basic K-3	1.3549	
102 Basic 4-8	2.3500	
130 ESOL	(3.7049)	
		.0000

99. [Ref. 59102] The English language proficiency of 11 LEP students was not assessed prior to the students' continued ESOL-placement for a fourth, fifth, or sixth year. Although the continued placement of 5 of the 11 students was authorized by an LEP Committee, none of these Committees considered at least two of the ESOL-placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code. Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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)**

Pine Ridge Elementary School (#0591) (Continued)

We also noted that one of the Committees was not composed of at least three District personnel as required by District-policy. We made the following audit adjustment:

101 Basic K-3	2.8250	
102 Basic 4-8	3.5000	
130 ESOL	<u>(6.3250)</u>	.0000

100. [Ref. 59103] We noted the following exceptions involving four LEP students: (a) the parents of three LEP students were not notified of their children's ESOL-placement until after survey; and (b) the LEP Student Plans for one of these three students and one other student were not completed on a timely basis (i.e., prior to survey). We made the following audit adjustment:

101 Basic K-3	1.4100	
102 Basic 4-8	.4700	
130 ESOL	<u>(1.8800)</u>	.0000

101. [Ref. 59104] Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.9400	
130 ESOL	<u>(.9400)</u>	.0000

102. [Ref. 59105] The LEP Student Plan for one LEP student was missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.4700	
130 ESOL	<u>(.4700)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

Pine Ridge Elementary School (#0591) (Continued)

103. [Ref. 59106] There was inadequate evidence of timely parental notification for one LEP student. The two parental notification letters provided to us for this student were not dated and did not contain the names of the student or the parents, and, although there was a parent signature on the student's LEP Student Plan, it was dated after survey. We made the following audit adjustment:

101 Basic K-3	.1702	
130 ESOL	<u>(.1702)</u>	.0000

104. [Ref. 59107] One student withdrew from school prior to survey and should not have been included with that survey's results. We made the following audit adjustment:

101 Basic K-3	<u>(.5000)</u>	(.5000)
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105. [Ref. 59108] One student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

102 Basic 4-8	<u>(.5000)</u>	(.5000)
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106. [Ref. 59109] We noted exceptions involving two ESE students: (a) the file for one student did not contain a Matrix of Services form that covered the October survey; and (b) the Matrix form for the remaining student was not completed until October 19, 2006, after the October survey had ended. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

107. [Ref. 59110] The FTE for several ESOL courses in the reported course schedules of ten LEP students was not calculated based on the instructional time reported for those courses. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>Pine Ridge Elementary School (#0591)</u> (Continued)	
101 Basic K-3	.2879
130 ESOL	(.2879)
	.0000
<p>108. [Ref. 59171/72] <u>Two teachers taught two Primary Language Arts classes that included one LEP student each, 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 LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u></p>	
<u>Ref. 59171</u>	
102 Basic 4-8	.2300
130 ESOL	(.2300)
	.0000
<u>Ref. 59172</u>	
101 Basic K-3	.2300
130 ESOL	(.2300)
	.0000
	<u>(1.0000)</u>
<u>South Lake High School (#0701)</u>	
<p>109. [Ref. 70101] <u>Six LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the LEP Student Plans for three of the students contained conflicting dates indicating a date of preparation both before survey and after survey, and the LEP Committees for two of the six students (including one of the aforementioned three) did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:</u></p>	
103 Basic 9-12	1.8850
130 ESOL	(1.8850)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

South Lake High School (#0701) (Continued)

110. [Ref. 70102] The files for eight LEP students did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period. Additionally, the LEP Student Plans for these students were not completed until after the October survey had ended. We made the following audit adjustment:

103 Basic 9-12	3.6250	
130 ESOL	<u>(3.6250)</u>	.0000

111. [Ref. 70103] The LEP Student Plans for six students contained conflicting dates indicating a date of preparation both before survey and after survey. We also noted that the files for these students did not contain documentation justifying their continued ESOL-placement for a fourth or fifth year. We made the following audit adjustment:

103 Basic 9-12	2.0325	
130 ESOL	<u>(2.0325)</u>	.0000

112. [Ref. 70104] The files for four students in ESOL, who were classified FES and/or Competent English Reader and Writer, did not contain documentation justifying the students' ESOL-placement. We also noted the following additional exceptions involving three of these four students: the parental notification letter for one student was not dated, the parents of another student were not notified of their child's ESOL-placement, and the LEP Student Plan for one student contained conflicting dates indicating a date of preparation both before survey and after survey. We made the following audit adjustment:

103 Basic 9-12	1.3050	
130 ESOL	<u>(1.3050)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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

South Lake High School (#0701) (Continued)

113. [Ref. 70105] The LEP Committees for two FES students did not consider at least two of the placement criteria specified by State Board of Administration Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' initial or continued ESOL-placement. We also noted that the LEP Student Plan for one of the students contained conflicting dates indicating a date of preparation both before survey and after survey. We made the following audit adjustment:

103 Basic 9-12	.4350	
130 ESOL	(.4350)	.0000

114. [Ref. 70106] The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was developed. We made the following audit adjustment:

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

115. [Ref. 70107] The file for one ESE student did not contain a Matrix of Services form that covered the reporting survey. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.0800	
255 ESE Support Level 5	(.0800)	.0000

116. [Ref. 70108] The timecards for four Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.9050)	(.9050)
		(.9050)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lake 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>	Net Audit Adjustments (Unweighted FTE)	
<u>National Deaf Academy Charter School (#9023)</u>		
117. [Ref. 902301] <u>The Matrix of Services forms for five ESE students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	4.9000	
255 ESE Support Level 5	<u>(4.9000)</u>	.0000
118. [Ref. 902371/72] <u>Two of the letters used to notify parents that their children were assigned to an out-of-field teacher did not correctly disclose the out-of-field status of the two teachers concerned. The letters stated that the teachers were out-of-field in English and Physical Education, respectively, but should have stated that the teachers were out-of-field in Hearing Impairment or ESE. We made the following audit adjustments:</u>		
<u>Ref. 902371</u>		
113 Grades 9-12 with ESE Services	.2500	
254 ESE Support Level 4	<u>(.2500)</u>	.0000
<u>Ref. 902372</u>		
112 Grades 4-8 with ESE Services	.3001	
113 Grades 9-12 with ESE Services	.2500	
254 ESE Support Level 4	<u>(.5501)</u>	.0000
		<u>.0000</u>
		<u>(10.5990)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Lake 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) students are reported in the proper funding categories and have adequate documentation to support their reporting, particularly with regard to students in ESOL and ESE; (2) only eligible students, who were in attendance and membership during the survey, are reported for State funding; (3) timecards for students in OJT programs are properly completed and retained in readily accessible files; (4) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (5) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey period.

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
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Lake 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)

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)

Lake 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

Lake 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 on page 72 of this report.

The accompanying notes are an integral part of this schedule.

Lake 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 Lake County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lake 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 Lake County. For the fiscal year ended June 30, 2007, the District operated 54 schools, reported 38,901.28 unweighted FTE, and received approximately \$102.5 million in State funding 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 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.

Lake 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. 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 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.

Lake 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

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) ESOL; (3) ESE; 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 FEFP. The following schools were in our sample:

Lake 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. Clermont Elementary School	2 through 6
2. Eustis Elementary School	7 through 9
3. Round Lake Elementary School	10 through 14
4. Leesburg High School	15 through 20
5. Mt. Dora High School	21 through 29
6. Tavares High School	30 through 37
7. Umatilla High School	38 through 42
8. Oak Park Middle School	43 through 48
9. Lost Lake Elementary School	49 through 51
10. Leesburg Elementary School	52
11. Carver Middle School	53 and 54
12. Groveland Elementary School	55 through 60
13. Clermont Middle School	61 through 69
14. Mt. Dora Middle School	70 through 73
15. Triangle Elementary School	74 through 79
16. Lake Hills School	80 and 81
17. Mascotte Elementary School	82 through 92
18. Tavares Elementary School	93 through 97
19. Pine Ridge Elementary School	98 through 108
20. South Lake High School	109 through 116
21. National Deaf Academy Charter School	117 and 118



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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 LAKE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 8, 2007, that the Lake 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: 74 of the 288 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding¹.

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Lake 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.² However, the material noncompliance mentioned above are 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 deficiencies², 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.

¹See SCHEDULE B, finding Nos. 3, 4, 5, and 6.

²*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 Lake 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
February 15, 2008

SCHEDULE A

Lake 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	633	100.00%	35,771	100.00%
Sample ²	-	-	288	0.81%
<u>General Test Results - Non-Sample Students</u>				
Students w/Exceptions ³	-	-	0	0.00%
Net Audit Adjustments	-	-	0	0.00%
<u>Detailed Test Results - Sample Students</u>				
Students w/Exceptions ³	-	-	74	(25.69%)
Net Audit Adjustments	-	-	(25)	(8.68%)
<u>Combined Test Results – Sample and Non-Sample Students</u>				
Students w/Exceptions ³	-	-	74	0.21%
Net Audit Adjustments	-	-	(25)	0.07%

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 35,771 students in the following ridership categories: 1,383 in IDEA (K-12), Weighted; 60 in IDEA (K-12), Unweighted; 173 in IDEA (PK), Weighted; 8 in IDEA (PK), Unweighted; 13 in Teenage Parents and Infants; and 34,134 in Two Miles or More. The District also reported operating a total of 633 buses. (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

Lake 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, as discussed in finding Nos. 3, 4, 5, and 6, the Lake 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 68.

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. 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. 52] The reported number of buses operated by the District was overstated by one bus each in the October and February surveys and was understated by four buses in the June survey. We made the following audit adjustments:

<u>October 2006 Survey</u>		
Number of buses operated	(1)	--
<u>February 2007 Survey</u>		
Number of buses operated	(1)	--
<u>June 2007 Survey</u>		
Number of buses operated	4	--

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Lake 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)

2. [Ref. 51] The number of days-in-term for three students in IDEA Weighted in the June survey was incorrectly reported. One student was reported for a 9-day term and one student was reported for a 90-day term; however, both students should have been reported for an 8-day term. The third student was reported for 20-day term, but should have been reported for an 18-day term. We made the following audit adjustment:

June 2007 Survey

8 Days-in-Term

IDEA (K-12), Weighted 2

9 Days-in-Term

IDEA (K-12), Weighted (1)

18 Days-in-Term

IDEA (K-12), Weighted 1

20 Days-in-Term

IDEA (K-12), Weighted (1)

90 Days-in-Term

IDEA (K-12), Weighted (1) 0

Net Audit Adjustments – General Tests/Non-Sample Students 0

Detailed Tests/Sample Students

3. [Ref. 53] One student in the February survey was not listed on the supporting bus driver's report as having been transported during the 11-day window of the survey period. We made the following audit adjustment:

February 2007 Survey

90 Days-in-Term

Two Miles or More (1) (1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Lake 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)

4. [Ref. 55] Twenty-two students (six in the October survey, nine in the February survey, and seven in the June survey) were reported incorrectly in Two Miles or More. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

Two Miles or More (6)

February 2007 Survey

72 Days-in-Term

Two Miles or More (1)

90 Days-in-Term

Two Miles or More (8)

June 2007 Survey

20 Days-in-Term

Two Miles or More (7) (22)

5. [Ref. 56] The reporting of 37 students in IDEA-weighted categories (35 in K-12 and 2 in PK) was not adequately supported. The students' IEPs did not document that they met at least one of the five criteria required for IDEA-weighted classification, pursuant to the *Student Transportation General Instructions*. Of these 37 students, 29 were eligible for Two Miles or More; 6 were eligible for IDEA (K-12), Unweighted; and 2 were eligible for IDEA (PK), Unweighted. We made the following audit adjustments:

July 2006 Survey

8 Days-in-Term

IDEA (K-12), Weighted (2)

Two Miles or More 2

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Lake 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)

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(13)	
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	11	

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(16)	
IDEA (K-12), Unweighted	4	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	12	

June 2007 Survey

8 Days-in-Term

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

12 Days-in-Term

IDEA (K-12), Weighted	(3)	
Two Miles or More	3	0

6. [Ref. 57] Fourteen students (five in the October survey and nine in the February survey) were reported incorrectly in IDEA (K-12), Unweighted. Twelve lived more the two miles from school and should have been reported in Two Miles or More. Two should not have been reported for State transportation funding because they were in programs for the Specific Learning Disabled and their IEPs did not authorize transportation services. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Unweighted	(5)	
Two Miles or More	4	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Lake 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>Detailed Tests/Sample Students</u> (Continued)	
<u>February 2007 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted	(9)
Two Miles or More	<u>8</u>
	(2)
Net Audit Adjustments – Detailed Tests/Sample Students	<u>(25)</u>

<u>Summary</u>	
<u>General and Detailed Tests</u>	
Net Audit Adjustments – General Tests/Non-Sample Students	0
Net Audit Adjustments – Detailed Tests/Sample Students	<u>(25)</u>
Net Audit Adjustments – Combined Tests	<u>(25)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Lake 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 on page 72 of this report.

The accompanying notes are an integral part of this schedule.

Lake 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 Lake County

For the fiscal year ended June 30, 2007, the District received approximately \$8.3 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	13	122
October 2006	286	17,822
February 2007	286	17,489
June 2007	<u>48</u>	<u>338</u>
Total	<u>633</u>	<u>35,771</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

Lake 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



Leading our Children to Success

201 West Burleigh Boulevard · Tavares · FL 32778-2496
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Superintendent:
Anna P. Cowin

School Board Members:
District 1
Larry Metz
District 2
Scott Strong
District 3
Cindy Barrow
District 4
Jimmy Conner
District 5
Kyleen Fischer

March 21, 2008

Mr. David W. Martin, CPA
Auditor General
Claude Pepper Building, Room 412C
111 West Madison Street
Tallahassee, FL 32399-1450
Attn: Joe Williams, Section 321

Dear Mr. Martin:

The preliminary and tentative findings for Lake County Schools have been reviewed. The District concurs with the findings.

Management will exercise more care to ensure that full-time equivalent (FTE) student reporting is complete and accurate. Corrective action will be taken to ensure that: (1) teachers are properly certified or, if out of field, are approved by the School Board to teach out-of-field; (2) teachers complete all in-service training and college education requirements; (3) students are reported in the proper Florida Education Finance Program (FEFP) funding categories and have adequate documentation of support that reporting, particularly with regard to students in the English for Speakers of Other Languages (ESOL) program and Exceptional education; (4) the parents of students by out-of-field teachers are notified in writing of those out-of-field appointments prior to those teachers' classes being reported for FEFP funding; (5) only eligible courses are reported in the ESOL program; and (6) only eligible students who were in attendance and membership during a survey are reported for FEFP funding.

Management will also exercise more care in reporting student transportation. Corrective action will be taken to ensure that: (1) the number of students reported in each ridership category and the numbers of days-in-term reported for each school session are correct and in agreement with supporting records; (2) the distance from home to school, for students classified in the Two-Miles or more ridership category, is verified prior to being reported; (3) only Exceptional students who are properly classified and documented as disabled are reported in the IDEA-related ridership categories; (4) only eligible transported students who are properly documented are reported with each survey's results; and (5) Exceptional students who received special transportation services have their needs for such services clearly specified on their individual Education Plans.

Your staff is to be commended for the professional manner in which this audit was conducted. They have been quite helpful in advising our staff in matters that will ensure our compliance with legal requirements and other standards.

Sincerely,

Anna P. Cowin
Superintendent

APC/jc

"Equal Opportunity in Education and Employment"