



AUDITOR GENERAL
DAVID W. MARTIN, CPA



HARDEE 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

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

	<i>District</i>
	<u><i>No.</i></u>
<i>Joe H. Jones, Vice-Chair to 11-20-06</i>	<i>1</i>
<i>Tanya B. Royal, Vice-Chair from 11-21-06</i>	<i>2</i>
<i>Gina Neuberger</i>	<i>3</i>
<i>Janice M. Platt, Chair from 11-21-06</i>	<i>4</i>
<i>Wendell Cotton, Chair to 11-20-06</i>	<i>5</i>

Dennis G. Jones, Superintendent

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

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

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

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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

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

We have examined management's assertion, included in its representation letter dated April 15, 2008, that the Hardee 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

Eight of the 44 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; or notification of parents regarding out-of-field teachers.¹

2. Students

We noted exceptions involving 32 of the 108 students in our ESOL sample², 6 of the 25 students in our ESE Support Levels 4 and 5 sample³, and all 24 of the students in our sample for Career Education 9-12 (OJT)⁴. 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 Hardee 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 the aforementioned 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 of the noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of that 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. 10, 11, 12, 20, 21, and 26.

² For ESOL, see SCHEDULE D, finding Nos. 4, 5, 13, 14, 15, 16, 17, 18, 22, and 24.

³ For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 6, 7, 19, and 23.

⁴ For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 3 and 8.

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 Hardee 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
June 13, 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

Hardee 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	9	100.00%	2,824	100.00%	3,636.8400	100.00%
Sample Size ⁴	5	55.56%	52	1.84%	44.9816	1.24%
Students w/Exceptions	-	-	(5)	(9.62%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	35.3588	-
2. Basic with ESE Services						
Population ³	9	100.00%	862	100.00%	1,028.5900	100.00%
Sample Size ⁴	5	55.56%	37	4.29%	32.1668	3.13%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	1.5508	-
3. ESOL						
Population ³	7	100.00%	174	100.00%	261.9100	100.00%
Sample Size ⁴	4	57.14%	108	62.07%	74.7067	28.52%
Students w/Exceptions	-	-	(32)	(29.63%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(23.5548)	-
4. ESE Support Levels 4 and 5						
Population ³	6	100.00%	25	100.00%	17.3200	100.00%
Sample Size ⁴	4	66.67%	25	100.00%	15.2800	88.22%
Students w/Exceptions	-	-	(6)	(24.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.3800)	-
5. Career Education 9-12						
Population ³	2	100.00%	36	100.00%	150.0100	100.00%
Sample Size ⁴	1	50.00%	24	66.67%	6.3750	4.25%
Students w/Exceptions	-	-	(24)	(100.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(13.9532)	-

<u>All Programs</u>						
Population ³	9	100.00%	3,921	100.00%	5,094.6700	100.00%
Sample Size ⁴	5	55.56%	246	6.27%	173.5101	3.41%
Students w/Exceptions	-	-	(67)	(27.24%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.9784)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Hardee 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

Number	%	Number	% of	Pop.
Description¹	of	of	of Teachers	(Sample)
	Schools	Pop.	(w/Exceptions)	
<u>Teachers</u>				
Population ³	9	100.00%	109	100.00%
Sample Size ⁴	5	55.56%	44	40.37%
Teachers w/Exceptions	-	-	(8)	(18.18%)

¹ See NOTE A6.

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

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

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of the noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Hardee 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. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	.4800	1.035	.4968
102 Basic 4-8	19.5736	1.000	19.5736
103 Basic 9-12	15.3052	1.088	16.6521
112 Grades 4-8 with ESE Services	(.1110)	1.000	(.1110)
113 Grades 9-12 with ESE Services	1.6618	1.088	1.8080
130 ESOL	(23.5548)	1.275	(30.0324)
254 ESE Support Level 4	(.5000)	3.734	(1.8670)
255 ESE Support Level 5	(1.8800)	5.201	(9.7779)
300 Career Education 9-12	<u>(13.9532)</u>	1.159	<u>(16.1718)</u>
Total	<u>(2.9784)</u>		<u>(19.4296)</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

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

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0031</u>	
101 Basic K-3	.4800	(.5000)	.....	(.0200)
102 Basic 4-8	.....	.....	18.7068	18.7068
103 Basic 9-12	.....	14.9704	.....	14.9704
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.8616	1.0000	1.8616
130 ESOL	(.4800)	(2.8680)	(18.7068)	(22.0548)
254 ESE Support Level 4	.....	.....	(.5000)	(.5000)
255 ESE Support Level 5	.....	(1.2600)	(.5000)	(1.7600)
300 Career Education 9-12	.....	<u>(12.9524)</u>	.....	<u>(12.9524)</u>
Total	<u>.0000</u>	<u>(1.7484)</u>	<u>.0000</u>	<u>(1.7484)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Hardee 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			<u>Total</u>
		<u>#0041</u>	<u>#0091</u>	<u>#1001</u>	
101	(.0200)	.....	.5000	.....	.4800
102	18.7068	1.0000	.....	(.1332)	19.5736
103	14.9704	.....	.....	.3348	15.3052
112	.0000	.....	.....	(.1110)	(.1110)
113	1.8616	.....	.....	(.1998)	1.6618
130	(22.0548)	(1.0000)	(.5000)	.....	(23.5548)
254	(.5000)	.....	.....	.....	(.5000)
255	(1.7600)	(.1200)	.....	.....	(1.8800)
300	<u>(12.9524)</u>	<u>.....</u>	<u>.....</u>	<u>(1.0008)</u>	<u>(13.9532)</u>
Total	<u>(1.7484)</u>	<u>(.1200)</u>	<u>.0000</u>	<u>(1.1100)</u>	<u>(2.9784)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Hardee 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 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 Hardee 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 17.

**Net Audit
 Adjustments
 (Unweighted FTE)**

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 instances of noncompliance being disclosed.

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 1199] 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 two courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

101 Basic K-3	.4800	
130 ESOL	(.4800)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee 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

Hardee Senior High School (#0021)

2. [Ref. 2101] The course schedules for 10 students were incorrectly reported. Fourth period had only 255 instructional minutes per week, but was reported as having 430 minutes. We made the following audit adjustment:

103 Basic 9-12	.7592	
113 Grades 9-12 with ESE Services	(.0584)	
130 ESOL	(.7008)	
300 Career Education 9-12	(.0584)	(.0584)

3. [Ref. 2102] The reported course schedules for 17 Career Education students were funded incorrectly: off-campus OJT courses were reported with a higher funding priority than on-campus courses. We also noted that the students' fourth period had only 255 instructional minutes per week, but was reported as having 430 minutes. We made the following audit adjustment:

103 Basic 9-12	.4652	
300 Career Education 9-12	(.4652)	.0000

4. [Ref. 2103] The LEP Student Plan for one student did not include the student's instructional schedule. We made the following audit adjustment:

103 Basic 9-12	.4568	
130 ESOL	(.4568)	.0000

5. [Ref. 2104] The English language proficiency of five LEP students was not assessed prior to their continued ESOL-placement for a fourth year. We also noted that the student's fourth period had only 255 instructional minutes per week, but was reported as having 430 minutes. We made the following audit adjustment:

103 Basic 9-12	1.0304	
130 ESOL	(1.0304)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee 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

Hardee Senior High School (#0021) (Continued)

6. [Ref. 2105] One student in the Hospital and Homebound program on an intermittent basis was reported incorrectly in program No. 255 (ESE Support Level 5) for on-campus, Basic education instruction. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.9200	
255 ESE Support Level 5	(.9200)	.0000

7. [Ref. 2106] Two students in the Hospital and Homebound program were reported for more instructional time than was provided to them during the reporting surveys. We made the following audit adjustment:

255 ESE Support Level 5	(.3400)	(.3400)
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8. [Ref. 2107] We noted the following exceptions involving seven Career Education students in OJT: the timecards for six students were missing and could not be located; and one student was reported for 8.5 OJT hours, but his timecard supported only 5 hours. We also noted the reported course schedules for these students were funded incorrectly: off-campus OJT courses were reported with a higher funding priority than on-campus courses. Additionally, the students' fourth period class had only 255 instructional minutes per week, but was reported as having 430 minutes. We made the following audit adjustment:

103 Basic 9-12	.2268	
300 Career Education 9-12	(1.0768)	(.8500)

9. [Ref. 2108] The attendance source document for the February survey week was missing and could not be located for one PK student. We also noted the student was absent from school during the six school days preceding the survey week. We made the following audit adjustment:

101 Basic K-3	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee 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

Hardee Senior High School (#0021) (Continued)

10. [Ref. 2171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified as an Occupational Specialist, but needed certification in Retail Marketing. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	3.4216	
300 Career Education 9-12	<u>(3.4216)</u>	.0000

11. [Ref. 2172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a Vocational certification in Practical Nursing 7, but taught a Health Occupations course that required certification in either Home Economics or a District-issued certificate in a Health occupation area. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	7.9304	
300 Career Education 9-12	<u>(7.9304)</u>	.0000

12. [Ref. 2173] The parents of LEP students taught Language Arts by an out-of-field teacher were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.6800	
130 ESOL	<u>(.6800)</u>	.0000
		<u>(1.7484)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee 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

Hardee Junior High School (#0031)

13. [Ref. 3101] The LEP Student Plans for 14 students did not include the students' instructional schedules. We also noted that the English language proficiency of one of the students was not assessed prior to the student's ESOL-placement for a fourth year. We made the following audit adjustment:

102 Basic 4-8	10.9123	
130 ESOL	<u>(10.9123)</u>	.0000

14. [Ref. 3102] The English language proficiency of four LEP students was not assessed prior to the students' ESOL-placement for a fourth or sixth year. We also noted that the LEP Student Plans for three of the students did not include the students' instructional schedules, and the Plan for one of the students was not completed until after the reporting survey. We made the following audit adjustment:

102 Basic 4-8	3.2095	
130 ESOL	<u>(3.2095)</u>	.0000

15. [Ref. 3103] The LEP Student Plans for two students were not completed until after the reporting surveys. We made the following audit adjustment:

102 Basic 4-8	.9170	
130 ESOL	<u>(.9170)</u>	.0000

16. [Ref. 3104] The parents of one LEP student were not notified of the student's placement in ESOL. We also noted the student's LEP Student Plan did not include the student's instructional schedule. We made the following audit adjustment:

102 Basic 4-8	.9170	
130 ESOL	<u>(.9170)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee 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>	
Hardee Junior High School (#0031) (Continued)		
17. [Ref. 3105] <u>The LEP Student Plan for one student was not prepared until after the reporting survey, and did not include the student’s instructional schedule. We made the following audit adjustment:</u>		
102 Basic 4-8	.9170	
130 ESOL	(.9170)	.0000
18. [Ref. 3106] <u>One student was reported incorrectly in ESOL. The student was FES and had no documentation justifying ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	.3668	
130 ESOL	(.3668)	.0000
19. [Ref. 3107] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
20. [Ref. 3171/72/73] <u>The parents of LEP students taught Reading and Science by three out-of-field teachers were not notified of the teachers’ out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 3171</u>		
102 Basic 4-8	.0917	
130 ESOL	(.0917)	.0000
<u>Ref. 3172</u>		
102 Basic 4-8	.0917	
130 ESOL	(.0917)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee 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)**

Hardee Junior High School (#0031) (Continued)

Ref. 3173

102 Basic 4-8	.4585	
130 ESOL	(.4585)	.0000

21. [Ref. 3175] One teacher taught Reading to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.8253	
130 ESOL	(.8253)	.0000
		<u>.0000</u>

Bowling Green Elementary School (#0041)

22. [Ref. 4101] The English language proficiency of two LEP students was not assessed prior to their continued ESOL-placement for a fourth or sixth year. We made the following audit adjustment:

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

23. [Ref. 4102] One student in the Hospital and Homebound program was reported for more instructional time than was provided during the reporting surveys (5 hours versus no hours in the October survey, and 5 hours versus 4 hours in the February survey). We made the following audit adjustment:

255 ESE Support Level 5	(.1200)	(.1200)
		<u>(.1200)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hardee 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

Wauchula Elementary School (#0091)

24. [Ref. 9101] One student was reported incorrectly in ESOL. The student was FES and had no documentation supporting ESOL-placement. We made the following audit adjustment:

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

Bowling Green Youth Academy (#1001)

25. [Ref. 100101] The FTE calculations for 51 students in the June 2007 survey were incorrect because they included a non-instructional lunch period. We made the following audit adjustment:

102 Basic 4-8	(.1332)	
103 Basic 9-12	(.6660)	
112 Grades 4-8 with ESE Services	(.1110)	
113 Grades 9-12 with ESE Services	<u>(.1998)</u>	(1.1100)

26. [Ref. 100171] One teacher, who held a temporary three-year teaching certificate, did not earn a passing score on all four parts of the Florida Teacher Certification Examination (FTCE) General Knowledge (GK) Test within one year from her date of employment, as required.. We made the following audit adjustment:

103 Basic 9-12	1.0008	
300 Career Education 9-12	<u>(1.0008)</u>	<u>.0000</u>
		(1.1100)
		<u>(2.9784)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for funding in ESOL; (2) students are reported in the proper funding categories and have adequate documentation to support their reporting, particularly with regard to students in ESOL, ESE, and Career Education 9-12 (OJT); (3) only eligible students, who were in attendance and membership during a particular survey, are reported for State funding; (4) students in OJT are reported in the correct priority and in accordance with their supporting timecards; (5) student schedules and FTE are reported in accordance with instructional bell schedules; (6) teachers are properly certified or approved by the School Board to teach out-of-field; and (7) parents are appropriately notified when their children are assigned to out-of-field teachers.

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

Hardee 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)

Hardee 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
- Section 1012.56Educator Certification Requirements
- 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
- Rule 6A-4.0021, F.A.C.Florida Teacher Certification Examinations
- Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

SCHEDULE F

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

*Management agreed with our findings and recommendations.
A copy of management's response may be found beginning on page 34 of this report.*

The accompanying notes are an integral part of this schedule.

Hardee 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, FEFP, FTE, and related areas follows:

1. School District of Hardee County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Hardee 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 Hardee County. For the fiscal year ended June 30, 2007, the District operated nine schools, reported 5,094.67 FTE, and received approximately \$19.4 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 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.

Hardee 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 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.

Hardee 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:

Hardee 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>
1. Ineligible Courses Reported in ESOL	1
2. Hardee Senior High School	2 through 12
3. Hardee Junior High School	13 through 21
4. Bowling Green Elementary School	22 and 23
5. Wauchula Elementary School	24
6. Bowling Green Youth Academy	25 and 26



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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111 West Madison Street
Tallahassee, Florida 32399-1450



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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 HARDEE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated April 15, 2008, that the Hardee 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

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

Internal Control Over Compliance

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

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

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

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 Hardee 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
June 13, 2008

SCHEDULE A

Hardee 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	62	100.00%	4,817	100.00%
Sample ²	-	-	140	2.91%
Sample Students w/Exceptions ³	-	-	2	(1.43%)
Net Audit Adjustments	-	-	(1)	(0.71%)

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 4,817 students in the following ridership categories: 84 in IDEA (K-12), Weighted; 6 in IDEA (K-12), Unweighted; 39 in IDEA (PK), Weighted; 31 in Teenage Parents and Infants; and 4,657 in Two Miles or More. The District also reported operating a total of 62 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Sample students with exceptions are 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

Hardee 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. The Hardee 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 30.

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.

1. [Ref. 51] One student was reported incorrectly in Two Miles or More. The student lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustment:

October 2006 Survey

90 Days-in-Term

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

2. [Ref. 52] The IEP for one ESE student in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the student lived more than two miles from school and was eligible for Two Miles or More. We made the following audit adjustment:

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0

Net Audit Adjustments		(1)
------------------------------	--	------------

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Hardee 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 to ensure that: (1) the distance from home to school for students classified in Two Miles or More is verified before those students are reported; and (2) ESE students in IDEA weighted categories have their eligibility and need for special transportation services documented on their IEPs.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 34 of this report.

The accompanying notes are an integral part of this schedule.

Hardee 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 ESE 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 Hardee County

For the fiscal year ended June 30, 2007, the District received approximately \$1.1 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	0	0
October 2006	31	2,351
February 2007	31	2,466
June 2007	<u>0</u>	<u>0</u>
Total	<u>62</u>	<u>4,817</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

Hardee 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

THE SCHOOL BOARD OF HARDEE COUNTY

P.O. BOX 1678
WAUCHULA, FLORIDA 33873

BOARD MEMBERS

ADMINISTRATIVE OFFICES
1009 NORTH 6TH AVENUE
WAUCHULA, FLORIDA 33873

Wendell Cotton
Gina Neuhofer
Joe Jones
Janice Platt
Tanya Royal

Dennis G. Jones, Superintendent of Schools
Rocky Kitchens, Deputy Superintendent

(863) 773-9058
Fax (863) 773-0069

July 8th, 2008

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

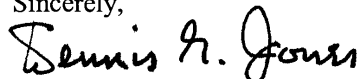
Dear Mr. Martin:

Thank you for the recent draft copy of the Hardee County FEFP/FTE Students and Student Transportation Report for fiscal year ending June 30th, 2007 and allowing us the opportunity to respond to the tentative findings.

The Hardee County Public School System strives to exceed all expectations in both student achievement and fiscal responsibility. We do not wish to dispute or appeal any of the findings in the Draft Report No 2008-XXX.

If you have any questions or concerns, please contact me at (863) 773-9058 fax at (863) 773-0069, or wcaligan@hardee.k12.fl.us.

Sincerely,



Dennis G. Jones,
Superintendent of Schools

School District of Hardee County, Florida

Response

to

Florida Education Finance Program (FEFP)

Full-Time equivalent (FTE) Students

and

Student Transportation Report

For the Fiscal Year Ended June 2007

Dated July 8th, 2008

Finding	Corrective Action
<p>1. [Ref. 1199] 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 two courses in ESOL that were ineligible for such reporting.</p>	<p>1. The Superintendent/Designee, Director of MIS, School Principal, Director of ESOL, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of course numbers for ESOL students.</p>
<p>Hardee Senior High School (#0021) 2. [Ref. 2101] The course schedules for 10 students were incorrectly reported. Fourth period had only 255 instructional minutes per week, but was reported as having 430 minutes.</p>	<p>2. The Superintendent/Designee, Director of MIS, School Principal, and appropriate high school guidance personnel will have a meeting to discuss a more accurate reporting of fourth period instructional minutes.</p>
<p>Hardee Senior High School (#0021) 3.[Ref. 2102] The reported course schedules for 17 Career Education students were funded incorrectly: off-campus OJT courses were reported with a higher funding priority than on-campus courses. We also noted that the students' fourth period had only 255 instructional minutes per week, but was reported as having 430 minutes</p>	<p>3. The Superintendent/Designee, Director of Career and Technical Education, School Assistant Principal, CTE OJT Teacher and Occupational Specialist will meet to discuss a more timely procedure by which work attendance records and funding prioritization will occur and fourth period minutes will more accurately be reported.</p>
<p>Hardee Senior High School (#0021) 4. [Ref. 2103] The LEP Student Plan for one student did not include the student's instructional schedule.</p>	<p>4. The Superintendent/Designee, Director of ESOL, Principal and appropriate guidance personnel will meet to discuss the correct method to comprise a LEP students Plan</p>
<p>Hardee Senior High School (#0021) 5. [Ref. 2104] The English language proficiency of five LEP students was not assessed prior to their continued ESOL-placement for a fourth year. We also noted that the student's fourth period had only 255 instructional minutes per week, but was reported as having 430 minutes.</p>	<p>5. The Superintendent/Designee, Director of MIS, School Principal, Director of ESOL, and appropriate guidance personnel will have a meeting to discuss a more accurate and timely assessment of ESOL students. The Superintendent/Designee, Director of MIS, School Principal, and appropriate high school guidance personnel will have a meeting to discuss a more accurate reporting of fourth period instructional minutes.</p>

<p>Hardee Senior High School (#0021) 6. [Ref. 2105] One student in the Hospital and Homebound program on an intermittent basis was reported incorrectly in program No. 255 (ESE Support Level 5) for on-campus, Basic education instruction.</p>	<p>6. The Superintendent/Designee, Director of MIS, School Principal, Director of ESE and appropriate high school guidance personnel will have a meeting to discuss a more accurate reporting of Hospital and Homebound Program.</p>
<p>Hardee Senior High School (#0021) 7. [Ref. 2106] Two students in the Hospital and Homebound program were reported for more instructional time than was provided to them during the reporting surveys.</p>	<p>7. The Superintendent/Designee, Director of MIS, School Principal, Director of ESE and appropriate high school guidance personnel will have a meeting to discuss a more accurate reporting of Hospital and Homebound Program.</p>
<p>Hardee Senior High School (#0021) 8. [Ref. 2107] We noted the following exceptions involving seven Career Education students in OJT: the timecards for six students were missing and could not be located; and one student was reported for 8.5 OJT hours, but his timecard supported only 5 hours. We also noted the reported course schedules for these students were funded incorrectly: off-campus OJT courses were reported with a higher funding priority than on-campus courses. Additionally, the students' fourth period class had only 255 instructional minutes per week, but was reported as having 430 minutes</p>	<p>8. The Superintendent/Designee, Director of Career and Technical Education, School Assistant Principal, CTE OJT Teacher and Occupational Specialist will meet to discuss a more timely procedure by which work attendance records and funding prioritization will occur and fourth period minutes will more accurately be reported.</p>
<p>Hardee Senior High School (#0021) 9. [Ref. 2108] The attendance source document for the February survey week was missing and could not be located for one PK student. We also noted the student was absent from school during the six school days preceding the survey week.</p>	<p>9. The Superintendent/Designee, Director of ESOL and Federal Programs, School Principal, Director of MIS, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of attendance.</p>
<p>Hardee Senior High School (#0021) (Continued) 10. [Ref. 2171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified as an Occupational Specialist, but needed certification in Retail Marketing. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status</p>	<p>10. The Superintendent/Designee, Director of MIS, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of out of field teachers.</p>

<p>11. [Ref. 2172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a Vocational certification in Practical Nursing 7, but taught a Health Occupations course that required certification in either Home Economics or a District-issued certificate in a Health occupation area. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status.</p>	<p>11. The Superintendent/Designee, Director of MIS, Director of Career and Technical Education, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of out of field teachers and courses taught.</p>
<p>12. [Ref. 2173] The parents of LEP students taught Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status.</p>	<p>12. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of out of field teachers and courses taught.</p>
<p>Hardee Junior High School (#0031) 13. [Ref. 3101] The LEP Student Plans for 14 students did not include the students' instructional schedules. We also noted that the English language proficiency of one of the students was not assessed prior to the student's ESOL-placement for a fourth year.</p>	<p>13. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>
<p>14. [Ref. 3102] The English language proficiency of four LEP students was not assessed prior to the students' ESOL-placement for a fourth or sixth year. We also noted that the LEP Student Plans for three of the students did not include the students' instructional schedules, and the Plan for one of the students was not completed until after the reporting survey</p>	<p>14. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>
<p>15. [Ref. 3103] The LEP Student Plans for two students were not completed until after the reporting surveys.</p>	<p>15. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>
<p>16. [Ref. 3104] The parents of one LEP student were not notified of the student's placement in ESOL. We also noted the student's LEP Student Plan did not include the student's instructional schedule.</p>	<p>16. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>

<p>17. [Ref. 3105] The LEP Student Plan for one student was not prepared until after the reporting survey, and did not include the student's instructional schedule</p>	<p>17. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>
<p>18. [Ref. 3106] One student was reported incorrectly in ESOL. The student was FES and had no documentation justifying ESOL-placement</p>	<p>18. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>
<p>19. [Ref. 3107] Two ESE students were not reported in accordance with their Matrix of Services forms.</p>	<p>19. The Superintendent/Designee, Director of MIS, School Principal, Director of ESE and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of ESE.</p>
<p>20. [Ref. 3171/72/73] The parents of LEP students taught Reading and Science by three out-of-field teachers were not notified of the teachers' out-of-field status</p>	<p>20. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting out –of –field teachers.</p>
<p>21. [Ref. 3175] One teacher taught Reading to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status</p>	<p>21. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting out –of –field teachers.</p>
<p>Bowling Green Elementary School (#0041) 22. [Ref. 4101] The English language proficiency of two LEP students was not assessed prior to their continued ESOL-placement for a fourth or sixth year.</p>	<p>22. The Superintendent/Designee, Director of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>
<p>23. [Ref. 4102] One student in the Hospital and Homebound program was reported for more instructional time than was provided during the reporting surveys (5 hours versus no hours in the October survey, and 5 hours versus 4 hours in the February survey)</p>	<p>23. The Superintendent/Designee, Director of MIS, School Principal, Director of ESE and appropriate high school guidance personnel will have a meeting to discuss a more accurate reporting of Hospital and Homebound Program.</p>
<p>Wauchula Elementary School (#0091)</p>	<p>24. The Superintendent/Designee, Director</p>

<p>24. [Ref. 9101] One student was reported incorrectly in ESOL. The student was FES and had no documentation supporting ESOL-placement</p>	<p>of ESOL, School Principal, Director of Personnel, and appropriate guidance personnel will have a meeting to discuss a more accurate reporting of LEP students.</p>
<p>25. [Ref. 100101] The FTE calculations for 51 students in the June 2007 survey were incorrect because they included a non-instructional lunch period.</p>	<p>25. The Superintendent/Designee, Director of MIS, School Principal, and appropriate high school guidance personnel will have a meeting to discuss a more accurate reporting of fourth period instructional minutes.</p>
<p>26. [Ref. 100171] One teacher, who held a temporary three-year teaching certificate, did not earn a passing score on all four parts of the Florida Teacher Certification Examination (FTCE) General Knowledge (GK) Test within one year from her date of employment, as required.</p>	<p>26. The Superintendent/Designee, School Principal, Director of Personnel, and appropriate personnel will have a meeting to discuss a more accurate reporting of LEP student's plans and strategies.</p>
<p>Transportation Report</p>	<p>Corrective Action</p>
<p>1. [Ref. 51] One student was reported incorrectly in Two Miles or More. The student lived less than two miles from school and should not have been reported for State transportation funding.</p>	<p>1. The Superintendent/Designee, Director of Transportation, Director of MIS and appropriate data personnel will have a meeting to discuss a more accurate reporting of students reported for State Transportation funding.</p>
<p>2. [Ref. 52] The IEP for one ESE student in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the student lived more than two miles from school and was eligible for Two Miles or More.</p>	<p>2. The Superintendent/Designee, Director of Transportation, Director of MIS, Director of ESE and appropriate data personnel will have a meeting to discuss a more accurate reporting of students reported for State Transportation funding.</p>