

AUDITOR GENERAL
DAVID W. MARTIN, CPA



POLK 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

Polk County District School Board members and the Superintendent of Schools who served during the examination period are shown in the following tabulation:

	<i>District</i>
	<u>No.</u>
<i>Frank J. O'Reilly</i>	1
<i>Lori Cunningham, Vice-Chair</i>	2
<i>Hazel Sellers</i>	3
<i>Brenda C. Reddout</i>	4
<i>Kay Fields</i>	5
<i>Margaret A. Lofton, Chair</i>	6
<i>C.J. English III to 11-20-06</i>	7
<i>Tim Harris from 11-21-06</i>	7

Gail F. McKinzie, Superintendent

This examination was conducted by Bernice Rivas and Gail S. Collier, CPA, and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us 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.

Polk County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
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Polk 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



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

We have examined management's assertion, included in its representation letter dated December 3, 2007, that the Polk 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 instances of material noncompliance:

1. Teachers

Fifty-two of the 445 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 or required college credits for out-of-field assignments.¹

2. Students

We noted exceptions involving 522 of the 1,185 students in our ESOL sample², and 292 of the 319 students in our Career Education 9-12 (OJT) sample³. 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 and Career Education 9-12 (OJT), the Polk 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, 15, 16, 32, 42, 43, 44, 47, 70, 71, 75, 76, 80, 81, 86, 91, 94, 104, 105, 106, 107, 108, 117, 118, 119, 126, 127, 133, 134, 137, 138, 145, 146, 147, 148, 162, 168, 170, 171, 178, 179, and 182.

² For ESOL, see SCHEDULE D, finding Nos. 2, 8, 9, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 26, 27, 28, 30, 31, 33, 34, 36, 37, 38, 39, 40, 41, 45, 46, 50, 51, 52, 53, 55, 56, 57, 58, 59, 60, 61, 65, 66, 67, 69, 72, 73, 74, 77, 78, 79, 83, 84, 85, 87, 88, 89, 90, 93, 98, 99, 100, 101, 103, 112, 113, 114, 115, 123, 124, 125, 130, 131, 135, 136, 141, 142, 143, 144, 149, 152, 153, 154, 156, 159, 160, 161, 164, 165, 169, 173, 174, 175, 176, 177, and 180.

³ For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 4, 6, 64, 102, 110, 111, 121, 129, 132, 140, 149, 150, 151, 155, 158, and 172.

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.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher compliance; the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Polk 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 12, 2008

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

SCHEDULE A

Polk 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	138	100.00%	26,693	100.00%	67,122.2800	100.00%
Sample Size ⁴	31	22.46%	369	1.38%	296.6858	0.44%
Students w/Exceptions	-	-	(7)	(1.90%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	436.2708	-
2. Basic with ESE Services						
Population ³	143	100.00%	6,386	100.00%	15,434.0800	100.00%
Sample Size ⁴	34	23.78%	265	4.15%	225.5210	1.46%
Students w/Exceptions	-	-	(7)	(2.64%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.9532	-
3. ESOL						
Population ³	121	100.00%	2,843	100.00%	5,622.9800	100.00%
Sample Size ⁴	31	25.62%	1,185	41.68%	948.3391	16.87%
Students w/Exceptions	-	-	(522)	(44.05%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(388.9240)	-
4. ESE Support Levels 4 and 5						
Population ³	61	100.00%	406	100.00%	543.2000	100.00%
Sample Size ⁴	22	36.07%	222	54.68%	187.9252	34.60%
Students w/Exceptions	-	-	(19)	(8.56%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(6.1432)	-
5. Career Education 9-12						
Population ³	31	100.00%	645	100.00%	3,297.6100	100.00%
Sample Size ⁴	10	32.26%	319	49.46%	97.8049	2.92%
Students w/Exceptions	-	-	(292)	(91.54%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(55.4876)	-

All Programs						
Population ³	144	100.00%	36,973	100.00%	92,020.1500	100.00%
Sample Size ⁴	34	23.61%	2,360	6.38%	1,756.2760	1.91%
Students w/Exceptions	-	-	(847)	(35.89%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(13.3308)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Polk 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	144	100.00%	1,481	100.00%
Sample Size ⁴	34	23.61%	445	30.05%
Teachers w/Exceptions	-	-	(52)	(11.69%)

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

Polk 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	115.5700	1.035	119.6150
102 Basic 4-8	114.8839	1.000	114.8839
103 Basic 9-12	205.8169	1.088	223.9288
111 Grades K-3 with ESE Services	1.5600	1.035	1.6146
112 Grades 4-8 with ESE Services	(.6068)	1.000	(.6068)
113 Grades 9-12 with ESE Services	.0000	1.088	.0000
130 ESOL	(388.9240)	1.275	(495.8781)
254 ESE Support Level 4	(4.8932)	3.734	(18.2712)
255 ESE Support Level 5	(1.2500)	5.201	(6.5013)
300 Career Education 9-12	<u>(55.4876)</u>	1.159	<u>(64.3101)</u>
Total	<u>(13.3308)</u>		<u>(125.5252)</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

Polk 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>#0031</u>	<u>#0051</u>	
101 Basic K-3	.0800	.....	.....	.0800
102 Basic 4-8	1.7222	.....	3.1588	4.8810
103 Basic 9-12	1.2466	17.8653	.....	19.1119
111 Grades K-3 with ESE Services	.5000	.....	.....	.5000
112 Grades 4-8 with ESE Services	.5000	.....	.....	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(4.2156)	(11.8310)	(3.1588)	(19.2054)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>.1668</u>	<u>(9.5895)</u>	<u>.....</u>	<u>(9.4227)</u>
Total	<u>.0000</u>	<u>(3.5552)</u>	<u>.0000</u>	<u>(3.5552)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0091	#0092	#0101	#0131	
101	.0800	7.7250	.....	.5000	3.0000	11.3050
102	4.8810	2.5000	.....	1.5000	1.0000	9.8810
103	19.1119	.....	.....	.....	.....	19.1119
111	.5000	.....	.5000	.....	.....	1.0000
112	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(19.2054)	(10.7250)	.....	(2.5000)	(4.0000)	(36.4304)
254	.0000	.....	(.9000)	.....	.....	(.9000)
255	.0000	.....	(1.0000)	.....	.....	(1.0000)
300	<u>(9.4227)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.4227)</u>
Total	<u>(3.5552)</u>	<u>(.5000)</u>	<u>(1.4000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(5.9552)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0191	#0321	#0331	#0341	
101	11.3050	4.0000	.....	2.5000	20.0000	37.8050
102	9.8810	1.0000	11.1324	2.0000	12.5000	36.5134
103	19.1119	.....	.....	.....	.....	19.1119
111	1.0000	.....	.....	.....	.5000	1.5000
112	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(36.4304)	(5.0000)	(11.1324)	(4.5000)	(33.0000)	(90.0628)
254	(.9000)	.....	.....	.....	(1.0000)	(1.9000)
255	(1.0000)	.....	.....	.....	.5000	(.5000)
300	<u>(9.4227)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.4227)</u>
Total	<u>(5.9552)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(6.4552)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0361	#0401	#0481	#0491	
101	37.8050	10.5000	3.9400	.....	.....	52.2450
102	36.5134	3.0000	6.1081	.....	11.4722	57.0937
103	19.1119	.....	.....	22.3250	.....	41.4369
111	1.5000	.....	.0600	.....	.....	1.5600
112	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.5000	.....	.5000
130	(90.0628)	(13.5000)	(9.6081)	(18.6250)	(11.4722)	(143.2681)
254	(1.9000)	.....	.....	.....	.....	(1.9000)
255	(.5000)	.....	(.5000)	(.5000)	.....	(1.5000)
300	<u>(9.4227)</u>	<u>.....</u>	<u>.....</u>	<u>(4.1500)</u>	<u>.....</u>	<u>(13.5727)</u>
Total	<u>(6.4552)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4500)</u>	<u>.0000</u>	<u>(6.9052)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Polk 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>#0571</u>	<u>#0601</u>	<u>#0611</u>	<u>#0651</u>	
101	52.2450	.....	17.5000	4.8000	3.1000	77.6450
102	57.0937	19.7522	8.5000	3.5000	1.0000	89.8459
103	41.4369	.....	.....	.....	.....	41.4369
111	1.5600	.....	.....	.....	.....	1.5600
112	.5000	.....	(1.0000)	.....	.....	(.5000)
113	.5000	.....	.....	.....	.....	.5000
130	(143.2681)	(19.7522)	(25.0000)	(8.3000)	(4.1000)	(200.4203)
254	(1.9000)	.....	.....	.....	.....	(1.9000)
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	<u>(13.5727)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(13.5727)</u>
Total	<u>(6.9052)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.9052)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0661	#0681	#0811	#0901	
101	77.6450	.....	28.5000	.....	.....	106.1450
102	89.8459	.....	7.5000	.....	.....	97.3459
103	41.4369	.....	.....	18.5860	13.4751	73.4980
111	1.5600	.....	.....	.....	.....	1.5600
112	(.5000)	(.4400)	(.5000)	.....	.....	(1.4400)
113	.5000	.....	.....	.....	.....	.5000
130	(200.4203)	.....	(35.5000)	(15.6740)	(8.3970)	(259.9913)
254	(1.9000)	(.7500)	.....	.....	(.5000)	(3.1500)
255	(1.5000)	.7500	.....	.....	.....	(.7500)
300	<u>(13.5727)</u>	.....	.....	<u>(3.1500)</u>	<u>(4.7277)</u>	<u>(21.4504)</u>
Total	<u>(6.9052)</u>	<u>(.4400)</u>	<u>.0000</u>	<u>(.2380)</u>	<u>(.1496)</u>	<u>(7.7328)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0937	#0962	#1131	#1521	
101	106.1450	.....	.....	.....	2.0000	108.1450
102	97.3459	.....	.....	.....	1.5000	98.8459
103	73.4980	53.9080	.....	7.2499	.....	134.6559
111	1.5600	.....	.....	.....	.....	1.5600
112	(1.4400)	.....	.....	.....	.....	(1.4400)
113	.5000	(1.0000)	.5000	.....	.....	.0000
130	(259.9913)	(50.8056)	.....	(6.1959)	(3.5000)	(320.4928)
254	(3.1500)	.....	(.5000)	.....	.....	(3.6500)
255	(.7500)	.....	.....	.....	.....	(.7500)
300	<u>(21.4504)</u>	<u>(2.2020)</u>	.....	<u>(1.5986)</u>	.....	<u>(25.2510)</u>
Total	<u>(7.7328)</u>	<u>(.0996)</u>	<u>.0000</u>	<u>(.5446)</u>	<u>.0000</u>	<u>(8.3770)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#1721	#1762	#1801	#1901	
101	108.1450	.....	.....	.....	.9250	109.0700
102	98.8459	.....	.....	11.1280	1.4100	111.3839
103	134.6559	15.2418	26.3402	9.9980	.....	186.2359
111	1.5600	.....	.....	.....	.0000	1.5600
112	(1.4400)	.....	.....	.....	.5000	(.9400)
113	.0000	.....	.....	.....	.....	.0000
130	(320.4928)	(14.2750)	(9.0336)	(18.6636)	(1.9250)	(364.3900)
254	(3.6500)	.....	.....	.....	(.9100)	(4.5600)
255	(.7500)	.....	.....	.....	(.5000)	(1.2500)
300	<u>(25.2510)</u>	<u>(3.4000)</u>	<u>(18.9056)</u>	<u>(2.6340)</u>	.....	<u>(50.1906)</u>
Total	<u>(8.3770)</u>	<u>(2.4332)</u>	<u>(1.5990)</u>	<u>(.1716)</u>	<u>(.5000)</u>	<u>(13.0808)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹			Total
		#1941	#1991	#9208	
101	109.0700	6.5000	.....	.....	115.5700
102	111.3839	3.5000	.....	.....	114.8839
103	186.2359	.....	18.7202	.8608	205.8169
111	1.5600	.....	.....	.....	1.5600
112	(.9400)	.....	.....	.3332	(.6068)
113	.0000	.....	.....	.....	.0000
130	(364.3900)	(10.0000)	(13.6732)	(.8608)	(388.9240)
254	(4.5600)	.....	.....	(.3332)	(4.8932)
255	(1.2500)	.....	.....	.....	(1.2500)
300	<u>(50.1906)</u>	<u>.....</u>	<u>(5.2970)</u>	<u>.....</u>	<u>(55.4876)</u>
Total	<u>(13.0808)</u>	<u>.0000</u>	<u>(.2500)</u>	<u>.0000</u>	<u>(13.3308)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Polk 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 and Career Education 9-12 (OJT), the Polk 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 67.

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. 149] Our examination procedures include an automated test to compare the course numbers reported in program no. 130 (ESOL) against the course numbers that have been designated for that program by the Department of Education (DOE). The results of this test disclosed that 24 courses were reported in ESOL that were ineligible for such reporting. We made the following audit adjustment:

101 Basic K-3	.0800	
102 Basic 4-8	1.7222	
103 Basic 9-12	1.2466	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
130 ESOL	(4.2156)	
300 Career Education 9-12	<u>.1668</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

**Net Audit
 Adjustments
 (Unweighted FTE)**

SCHEDULE D (Continued)

Polk 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

District-Wide (Continued)

Improper Assessments for Continued ESOL-Placements

2. [Ref. 150] For the 2006-07 school year, the District did not administer the required IDEA Oral Language Proficiency Test (IPT) to LEP students who were being assessed to determine their eligibility for continued ESOL-placement beyond the initial three-year base period (i.e., for a fourth, fifth, or sixth year of service). Instead, the District used a non-DOE approved test (i.e., the Comprehensive English Language Learning Assessment (CELLA)) and the IDEA Reading and Writing assessment (IPT/IRW) to make this determination. Consequently, students who were beyond the three-year base period for ESOL, and had their ESOL-placement extended for the 2006-07 school year, were not properly assessed for oral language proficiency. Consequently, we cited the affected students identified at our sample schools by our examination procedures, and made audit adjustments to reclassify their reported FTE in ESOL to Basic education funding. See finding Nos. 8, 12, 19, 30, 34, 41, 55, 58, 69, 74, 79, 85, 90, 93, 101, 103, 113, 130, 143, 169, and 177.

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Lakeland Senior High School (#0031)

3. [Ref. 3172] Two non-certificated teachers taught as a long-term substitutes for the school term covered by the October or February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.

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4. [Ref. 3101/02] The course schedules for 48 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We also noted that the timecards for 18 of the students (Ref. 3102) were missing and could not be located. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>
Lakeland Senior High School (#0031) (Continued)		
<u>Ref. 3101</u>		
103 Basic 9-12	4.3491	
300 Career Education 9-12	(4.3491)	.0000
<u>Ref. 3102</u>		
103 Basic 9-12	2.2130	
300 Career Education 9-12	(4.9804)	(2.7674)
5. [Ref. 3103] <u>The FTE for dual-enrolled courses taken by one student was incorrectly computed based on actual class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses "shall be reported by school districts as 75 membership hours for purposes of FTE calculation." We made the following audit adjustment:</u>		
103 Basic 9-12	(.0278)	(.0278)
6. [Ref. 3104] <u>The timecard for one Career Education student in OJT indicated that the student worked less time than was reported during the February survey (12 hours versus 25 hours). We made the following audit adjustment:</u>		
300 Career Education 9-12	(.2600)	(.2600)
7. [Ref. 3105] <u>One student in our Career Education 9-12 (OJT) sample was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. (The student was reported only in Basic education for this survey.) We made the following audit adjustment:</u>		
103 Basic 9-12	(.5000)	(.5000)
8. [Ref. 3106] <u>The English language proficiency of two students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Lakeland Senior High School (#0031)</u> (Continued)	
103 Basic 9-12	.6054
130 ESOL	(.6054)
	.0000
<p>9. [Ref. 3107] <u>We noted exceptions involving 24 LEP students. The 2006-07 LEP Student Plans for 22 LEP students were not prepared until after the October survey, and the Plans for 2 students were missing and could not be located. We made the following audit adjustment:</u></p>	
103 Basic 9-12	10.4702
130 ESOL	(10.4702)
	.0000
<p>10. [Ref. 3171] <u>One teacher was appropriately approved by the School Board to teach ESOL out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>	
103 Basic 9-12	.7554
130 ESOL	(.7554)
	.0000
	(3.5552)
<u>Southwest Middle School (#0051)</u>	
<p>11. [Ref. 5101] <u>The file for one LEP student did not contain documentation supporting the student's continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:</u></p>	
102 Basic 4-8	.4534
130 ESOL	(.4534)
	.0000
<p>12. [Ref. 5102] <u>The English language proficiency of one student, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:</u></p>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>
Southwest Middle School (#0051) (Continued)	
102 Basic 4-8	.7534
130 ESOL	(.7534)
	.0000
13. [Ref. 5103] <u>The 2006-07 LEP Student Plan for one student was not prepared until after the reporting surveys. We made the following audit adjustment:</u>	
102 Basic 4-8	.2601
130 ESOL	(.2601)
	.0000
14. [Ref. 5104] <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	.3000
130 ESOL	(.3000)
	.0000
15. [Ref. 5171/73] <u>Two teachers were appropriately approved by the School Board to teach ESOL out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustment:</u>	
<u>Ref. 5171</u>	
102 Basic 4-8	.3767
130 ESOL	(.3767)
	.0000
<u>Ref. 5173</u>	
102 Basic 4-8	.7118
130 ESOL	(.7118)
	.0000
16. [Ref. 5172] <u>One teacher who taught LEP students had earned none of 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>	
102 Basic 4-8	.3034
130 ESOL	(.3034)
	.0000
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Combee Elementary School (#0091)

17. [Ref. 9101] The 2006-07 LEP Student Plans for five students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	3.7250	
130 ESOL	(3.7250)	.0000

18. [Ref. 9102] One LEP student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We also noted that the student's 2006-07 LEP Student Plan was missing and could not be located. We made the following audit adjustment:

130 ESOL	(.5000)	(.5000)
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19. [Ref. 9103] The English language proficiency of four students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We also noted that the 2006-07 LEP Student Plan for one of the students was missing and could not be located. We made the following audit adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	2.5000	
130 ESOL	(3.0000)	.0000

20. [Ref. 9104] We noted exceptions involving two LEP students, as follows: the parents of one student in the October survey were not notified of the student's initial placement in ESOL until after that survey; and the 2006-07 LEP Student Plan for one student in the February survey was not prepared until after that survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Combee Elementary School (#0091)</u> (Continued)		
21. [Ref. 9105] <u>Two students were reported incorrectly in ESOL. The students were FES and had no documentation justifying their ESOL-placement. We made the following audit adjustment:</u>		
101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
22. [Ref. 9106] <u>One student in ESOL was beyond the maximum six-year period allowed for State funding of ESOL. We also noted the student was FES and had no documentation justifying ESOL-placement. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
		<u>(.5000)</u>
<u>Doris A. Sanders Learning Center (#0092)</u>		
23. [Ref. 9201] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
24. [Ref. 9202] <u>Three students were 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:</u>		
254 ESE Support Level 4	(.4000)	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>(1.4000)</u>
		<u>(1.4000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Crystal Lake Elementary School (#0101)

25. [Ref. 10171] One non-certificated teacher taught as a long-term substitute for the school term covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

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26. [Ref. 10101] The parents of one LEP student were not notified of the student's placement in ESOL. We made the following audit adjustment:

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

27. [Ref. 10102] The 2006-07 LEP Student Plan for one student was missing and could not be located; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment:

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

28. [Ref. 10103] The file for one student in ESOL did not contain documentation that the student was assessed prior to being continued in ESOL beyond the initial three-year base period. We also noted that the student had withdrawn from school prior to one of the reporting surveys and should not have been included with that survey's results. We made the following audit adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(1.0000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Dixieland Elementary School (#0131)

29. [Ref. 13171] Two non-certificated teachers taught as a long-term substitutes for the school term covered by the October or February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.

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30. [Ref. 13102] The English language proficiency of three students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000

31. [Ref. 13103] Two students were reported incorrectly in ESOL. The students were FES and had no documentation justifying ESOL-placement. We made the following audit adjustment:

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

32. [Ref. 13172] The out-of-field status of one teacher in the October survey was not approved on a timely basis by the School Board, and parents were not timely notified of the teacher's out-of-field status. The teacher taught Primary Language Arts to classes which 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 until November 21, 2006. The parents of the student concerned were not notified of the teacher's out-of-field status until January 29, 2007. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Dixieland Elementary School (#0131) (Continued)

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

R. Bruce Wagner Elementary School (#0191)

33. [Ref. 19101] Six students were reported incorrectly in ESOL. The students were FES and had no documentation justifying ESOL-placement. We made the following audit adjustment:

101 Basic K-3	2.0000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(3.0000)</u>	<u>.0000</u>

34. [Ref. 19102] The English language proficiency of two students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Shelley S. Boone Middle School (#0321)

35. [Ref. 32175] Two non-certificated teachers taught as a long-term substitutes for the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)	
Shelley S. Boone Middle School (#0321) (Continued)		
36. [Ref. 32102] <u>The parents of one LEP student were not notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	.7335	
130 ESOL	(.7335)	.0000
37. [Ref. 32103] <u>The files for four students in ESOL did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. We made the following audit adjustment:</u>		
102 Basic 4-8	1.9959	
130 ESOL	(1.9959)	.0000
38. [Ref. 32104] <u>Three LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0154	
130 ESOL	(1.0154)	.0000
39. [Ref. 32105] <u>Five courses in the reported schedule of one LEP student were incorrectly reported in Basic education rather than ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	(.3334)	
130 ESOL	.3334	.0000
40. [Ref. 32106] <u>The 2006-07 LEP Student Plan for one student was not prepared until after the reporting survey; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)
Shelley S. Boone Middle School (#0321) (Continued)		
102 Basic 4-8	.3618	
130 ESOL	(.3618)	.0000
41. [Ref. 32107R] <u>The English language proficiency of six students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:</u>		
102 Basic 4-8	3.8330	
130 ESOL	(3.8330)	.0000
42. [Ref. 32171/72] <u>The parents of the LEP students taught by two out-of-field teachers were not notified of the out-of-field status of one teacher (Ref. 32171) and were not notified on a timely basis of the out-of-field status of the other teacher (Ref. 32172). This latter teacher was in the October survey, but parental notification was not made until January 31, 2007. We made the following audit adjustments:</u>		
<u>Ref. 32171</u>		
102 Basic 4-8	1.0169	
130 ESOL	(1.0169)	.0000
<u>Ref. 32172</u>		
102 Basic 4-8	.8671	
130 ESOL	(.8671)	.0000
43. [Ref. 32173] <u>One teacher taught Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
102 Basic 4-8	1.2921	
130 ESOL	(1.2921)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Shelley S. Boone Middle School (#0321) (Continued)

44. [Ref. 32174] The out-of-field status of one teacher in the February survey was not approved by the School Board on a timely basis. The teacher taught Reading to classes which included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until April 10, 2007, after that survey. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.3501	
130 ESOL	<u>(.3501)</u>	<u>.0000</u>
		<u>.0000</u>

Alta Vista Elementary School (#0331)

45. [Ref. 33101] The files for two LEP students did not contain a 2006-07 LEP Student Plan that was valid for the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>

46. [Ref. 33102] The files for three students in ESOL did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. We also noted that one student's file did not contain a 2006-07 LEP Student Plan that was valid for the October survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Alta Vista Elementary School (#0331) (Continued)

101 Basic K-3	.5000	
102 Basic 4-8	1.5000	
130 ESOL	<u>(2.0000)</u>	.0000

47. [Ref. 33171] One teacher in the February survey taught Primary Language Arts to classes which included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until February 27, 2007, after the survey. We made the following audit adjustment:

101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000
		<u>.0000</u>

Sandhill Elementary School (#0341)

48. [Ref. 34171] One non-certificated teacher taught as a long-term substitute for the school term covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

.0000

49. [Ref. 34101] One student had withdrawn from school prior to the reporting survey and should not have been reported with that survey's results. We made the following audit adjustment:

101 Basic K-3	<u>(.5000)</u>	(.5000)
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50. [Ref. 34102] The 2006-07 LEP Student Plans for 19 students were not prepared until after the reporting surveys had ended. We also noted the parents of one of the students in the October survey were not notified of the student's ESOL-placement until after that survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Sandhill Elementary School (#0341)</u> (Continued)	
101 Basic K-3	12.5000
102 Basic 4-8	.5000
130 ESOL	<u>(13.0000)</u>
	.0000
51. [Ref. 34103] <u>We noted exceptions involving six students in ESOL. The files for five students did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. The sixth student had been classified FES in 2005, was not recommended for continued ESOL-placement by the student’s LEP Committee, and should not have been reported in ESOL. We made the following audit adjustment:</u>	
102 Basic 4-8	6.0000
130 ESOL	<u>(6.0000)</u>
	.0000
52. [Ref. 34104] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>	
102 Basic 4-8	.5000
130 ESOL	<u>(.5000)</u>
	.0000
53. [Ref. 34105] <u>We noted that the following records were missing and could not be located for six LEP students: the 2006-07 LEP Student Plans and parental notification for two students; the Plans for three students; and the parental notification for one student. We also noted that parental notification was not made on a timely basis for one of the three students with a missing Plan. We made the following audit adjustment:</u>	
101 Basic K-3	4.0000
102 Basic 4-8	1.0000
130 ESOL	<u>(5.0000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Sandhill Elementary School (#0341) (Continued)

54. [Ref. 34107] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	.5000	.0000

55. [Ref. 34108R] The English language proficiency of nine students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

101 Basic K-3	4.0000	
102 Basic 4-8	4.5000	
130 ESOL	(8.5000)	.0000
		(.5000)

Eastside Elementary School (#0361)

56. [Ref. 36101] The 2006-07 LEP Student Plans for three students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	(1.5000)	.0000

57. [Ref. 36102] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Eastside Elementary School (#0361) (Continued)

58. [Ref. 36103R] The English language proficiency of 12 students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

101 Basic K-3	8.5000	
102 Basic 4-8	2.5000	
130 ESOL	(11.0000)	.0000
		.0000

Davenport School of the Arts (#0401)

59. [Ref. 40101] The files for nine students in ESOL did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. Management was able to locate some records for seven of the nine students; however, these records showed that the students had not been assessed for continued ESOL-placement on a timely basis. We made the following audit adjustment:

101 Basic K-3	3.5000	
102 Basic 4-8	3.9183	
130 ESOL	(7.4183)	.0000

60. [Ref. 40102] The files for three LEP students in the October survey did not contain a 2006-07 LEP Student Plan that was valid for that survey. The closest Plans were dated October 18, 2006, after the survey. We made the following audit adjustment:

102 Basic 4-8	1.3824	
130 ESOL	(1.3824)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Davenport School of the Arts (#0401) (Continued)

61. [Ref. 40103] Two students were beyond the six-year period allowed for State-funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.8074	
130 ESOL	(.8074)	.0000

62. [Ref. 40104] One Gifted student was reported incorrectly in Basic education. The student had a valid EP and should have been reported in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustment:

101 Basic K-3	(.5000)	
111 Grades K-3 with ESE Services	.5000	.0000

63. [Ref. 40105] One student was reported incorrectly in program Nos. 111 (Grades K-3 with ESE Services) and 255 (ESE Support Level 5) for Hospital and Homebound services. The student was provided only on-campus instruction and should have been reported in program No. 101 (Basic K-3). We made the following audit adjustment:

101 Basic K-3	.9400	
111 Grades K-3 with ESE Services	(.4400)	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>

Winter Haven Senior High School (#0481)

64. [Ref. 48101] The course schedules for 23 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We also noted that the timecards for three of the students indicated that the students did not work during the survey week. We made the following audit adjustment:

103 Basic 9-12	3.7000	
300 Career Education 9-12	(4.1500)	(.4500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)
Winter Haven Senior High School (#0481) (Continued)			
65.	[Ref. 48102] <u>The 2006-07 LEP Student Plans for 34 LEP students were not prepared until after the reporting surveys had ended. We made the following audit adjustment:</u>		
	103 Basic 9-12	11.2500	
	130 ESOL	(11.2500)	.0000
66.	[Ref. 48103] <u>The files for four students in ESOL did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. We made the following audit adjustment:</u>		
	103 Basic 9-12	1.5500	
	130 ESOL	(1.5500)	.0000
67.	[Ref. 48104] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
	103 Basic 9-12	.4500	
	130 ESOL	(.4500)	.0000
68.	[Ref. 48105] <u>One ESE student was incorrectly reported in program No. 255 (ESE Support Level 5) for Hospital and Homebound services in the October survey. The student had been dismissed from Hospital and Homebound on October 3, 2006, before the start of that survey. We made the following audit adjustment:</u>		
	113 Grades 9-12 with ESE Services	.5000	
	255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Winter Haven Senior High School (#0481) (Continued)

69. [Ref. 48106R] The English language proficiency of five students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	1.8000	
130 ESOL	<u>(1.8000)</u>	.0000

70. [Ref. 48171] The parents of LEP students taught by an out-of-field teacher in the October survey were not notified of the teacher's out-of-field status until January 31, 2007, after the survey. We made the following audit adjustment:

103 Basic 9-12	3.1250	
130 ESOL	<u>(3.1250)</u>	.0000

71. [Ref. 48172] One teacher taught Science to LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.4500	
130 ESOL	<u>(.4500)</u>	.0000
		<u>(.4500)</u>

Denison Middle School (#0491)

72. [Ref. 49101] Seven LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	4.8737	
130 ESOL	<u>(4.8737)</u>	.0000

73. [Ref. 49102] The 2006-07 LEP Student Plans for two LEP students were not prepared until after the reporting survey; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Denison Middle School (#0491)</u> (Continued)		
102 Basic 4-8	.8790	
130 ESOL	(.8790)	.0000
74. [Ref. 49103R] <u>The English language proficiency of five students, whose ESOL- placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:</u>		
102 Basic 4-8	3.5944	
130 ESOL	(3.5944)	.0000
75. [Ref. 49171] <u>The parents of LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
102 Basic 4-8	1.1059	
130 ESOL	(1.1059)	.0000
76. [Ref. 49172] <u>One teacher taught LEP students, but had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in- service training timeline. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0192	
130 ESOL	(1.0192)	.0000
		<u>.0000</u>
<u>Westwood Middle School (#0571)</u>		
77. [Ref. 57101] <u>Ten LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	6.9017	
130 ESOL	(6.9017)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Westwood Middle School (#0571) (Continued)

78. [Ref. 57102] The 2006-07 LEP Student Plan for one student was not prepared until after the reporting survey. We made the following audit adjustment:

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

79. [Ref. 57104R] The English language proficiency of six students, whose ESOL- placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

102 Basic 4-8	3.9517	
130 ESOL	(3.9517)	.0000

80. [Ref. 57171] The parents of LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.1233	
130 ESOL	(.1233)	.0000

81. [Ref. 57172] The out-of-field status of one teacher in the February survey was not approved on a timely basis. The teacher taught Primary Language Arts to classes which included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until February 27, 2007, after the February survey. We also noted the parents of students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	8.2755	
130 ESOL	(8.2755)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Fred G. Garner Elementary School (#0601)</u>		
82. [Ref. 60101] <u>The file for one student in the Gifted program did not contain an EP that was valid for the reporting surveys. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
83. [Ref. 60103] <u>The 2006-07 LEP Student Plans for 38 students were not prepared until after the reporting survey. We made the following audit adjustment:</u>		
101 Basic K-3	14.0000	
102 Basic 4-8	5.0000	
130 ESOL	(19.0000)	.0000
84. [Ref. 60104] <u>The 2006-07 LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
85. [Ref. 60102/05R] <u>The English language proficiency of ten students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustments:</u>		
<u>Ref. 60102</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
130 ESOL	(2.0000)	.0000
<u>Ref. 60105R</u>		
101 Basic K-3	1.5000	
102 Basic 4-8	1.5000	
130 ESOL	(3.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Fred G. Garner Elementary School (#0601) (Continued)

86. [Ref. 60171] One teacher in the October survey taught classes that included LEP students, but did not earn the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until after that survey. We made the following audit adjustment:

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

Inwood Elementary School (#0611)

87. [Ref. 61101] The files for two LEP students did not contain a 2006-07 LEP Student Plan that was valid for the 2006-07 school year. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.5000)</u>	.0000

88. [Ref. 61102] The 2006-07 LEP Student Plans for three students were not prepared until after the reporting survey. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.5000)</u>	.0000

89. [Ref. 61103] Various ESOL-eligible courses in the schedules for three LEP students were incorrectly reported in Basic education rather than in ESOL. We made the following audit adjustment:

101 Basic K-3	<u>(1.2000)</u>	
130 ESOL	<u>1.2000</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Inwood Elementary School (#0611) (Continued)

90. [Ref. 61104R] The English language proficiency of four students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	2.5000	
130 ESOL	<u>(3.5000)</u>	.0000

91. [Ref. 61171] One teacher in the October and February surveys taught classes that included LEP students, but did not earn the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until after the February survey. We made the following audit adjustment:

101 Basic K-3	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000
		<u>.0000</u>

Lake Alfred Elementary School (#0651)

92. [Ref. 65172] One non-certificated teacher taught as a long-term substitute for the school term covered by the October survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

.0000

93. [Ref. 65102/03R] The English language proficiency of three students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustments:

<u>Ref. 65102</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)**

Lake Alfred Elementary School (#0651) (Continued)

Ref. 65103R		
101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

94. [Ref. 65171] The out-of-field status of one teacher in the October survey was not approved on a timely basis. The teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until October 24, 2006, after that survey. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status until January 31, 2007. We made the following audit adjustment:

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

Fruitland Park TMH Facility (#0661)

95. [Ref. 66101] We noted exceptions involving two ESE students: one student did not attend school during the 11-day window of the October survey and should not have been reported with that survey's results; and the Matrix of Services form for one student incorrectly included the 13 Special Consideration points designated for students receiving individual hospital and homebound services. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.4400)	
254 ESE Support Level 4	.2500	
255 ESE Support Level 5	<u>(.2500)</u>	(.4400)

96. [Ref. 66102] Four ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Fruitland Park TMH Facility (#0661)</u> (Continued)	
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	<u>1.0000</u>
	.0000
	<u>(.4400)</u>
<u>Wahneta Elementary School (#0681)</u>	
97. [Ref. 68101] <u>The EP for one Gifted ESE student had only one professional signature, and did not include the student's General Education teacher. We made the following audit adjustment:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	<u>(.5000)</u>
	.0000
98. [Ref. 68102] <u>The files for three LEP students did not contain evidence that the students' parents had been notified of the students' placement in ESOL. We made the following audit adjustment:</u>	
101 Basic K-3	3.0000
130 ESOL	<u>(3.0000)</u>
	.0000
99. [Ref. 68103] <u>The files for eight LEP students did not contain a 2006-07 LEP Student Plan. We made the following audit adjustment:</u>	
101 Basic K-3	4.5000
102 Basic 4-8	1.0000
130 ESOL	<u>(5.5000)</u>
	.0000
100. [Ref. 68105] <u>One LEP student was re-admitted into ESOL based on the recommendation of the LEP Committee. However, the Committee did not consider at least two of the ESOL-eligibility criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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)
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Wahneta Elementary School (#0681) (Continued)

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

101. [Ref. 68104/06R] The English language proficiency of 27 students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustments:

<u>Ref. 68104</u>		
101 Basic K-3	4.0000	
102 Basic 4-8	3.0000	
130 ESOL	(7.0000)	.0000

<u>Ref. 68106R</u>		
101 Basic K-3	16.0000	
102 Basic 4-8	3.0000	
130 ESOL	(19.0000)	.0000
		<u>.0000</u>

Auburndale Senior High School (#0811)

102. [Ref. 81101] The course schedules for 20 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We also noted that the timecards for two of the students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	2.9120	
300 Career Education 9-12	(3.1500)	(.2380)

103. [Ref. 81102] We noted one or more of the following exceptions for 23 LEP students:

- 2006-07 LEP Student Plan was missing and could not be located.
- 2006-07 LEP Student Plan was not prepared until after the reporting surveys.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Auburndale Senior High School (#0811) (Continued)

- Student was beyond the six-year maximum period for State funding of ESOL.
- Student's ESOL-placement, which was beyond the initial three-year base period, was not properly assessed. (See finding No. 2.)

We made the following audit adjustment:

103 Basic 9-12	13.8740	
130 ESOL	<u>(13.8740)</u>	.0000

104. [Ref. 81171] One teacher was not properly certified in English or ESOL and was only approved by the School Board to teach ESOL out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status in English and ESOL. We made the following audit adjustment:

103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000

105. [Ref. 81172] One teacher taught Social Science classes that included LEP students, but did not earn the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until after the reporting surveys had ended. We made the following audit adjustment:

103 Basic 9-12	.6000	
130 ESOL	<u>(.6000)</u>	.0000

106. [Ref. 81173] The out-of-field status of one teacher in the February survey was not approved on a timely basis. The teacher taught Primary Language Arts to classes which included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until February 27, 2007, after the survey. We also noted the parents of students concerned 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)

Polk 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>Auburndale Senior High School (#0811)</u> (Continued)	
103 Basic 9-12	.3000
130 ESOL	<u>(.3000)</u>
	.0000
107. [Ref. 81174] <u>One teacher taught Social Science classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>	
103 Basic 9-12	.4500
130 ESOL	<u>(.4500)</u>
	.0000
108. [Ref. 81175] <u>The parents of the LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
103 Basic 9-12	.3000
130 ESOL	<u>(.3000)</u>
	.0000
	<u>(.2380)</u>
<u>Bartow Senior High School (#0901)</u>	
109. [Ref. 90175] <u>One non-certificated teacher taught as a long-term substitute for the school term covered by the February survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.</u>	
	.0000
110. [Ref. 90101] <u>The reported course schedules for 29 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Bartow Senior High School (#0901)</u> (Continued)		
103 Basic 9-12	4.4043	
300 Career Education 9-12	<u>(4.4043)</u>	.0000
111. [Ref. 90102] <u>The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We also noted that the off-campus OJT for one of the students was incorrectly funded before the students' on-campus instruction. We made the following audit adjustment:</u>		
103 Basic 9-12	.1738	
300 Career Education 9-12	<u>(.3234)</u>	(.1496)
112. [Ref. 90103] <u>Three LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5156	
130 ESOL	<u>(1.5156)</u>	.0000
113. [Ref. 90104] <u>The English language proficiency of nine students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:</u>		
103 Basic 9-12	4.7687	
130 ESOL	<u>(4.7687)</u>	.0000
114. [Ref. 90105] <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>		
103 Basic 9-12	.6870	
130 ESOL	<u>(.6870)</u>	.0000
115. [Ref. 90106] <u>The 2006-07 LEP Student Plan for one student was not prepared until after the reporting survey. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Bartow Senior High School (#0901)</u> (Continued)	
103 Basic 9-12	.3251
130 ESOL	(.3251)
	.0000
116. [Ref. 90107] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:</u>	
103 Basic 9-12	.5000
254 ESE Support Level 4	(.5000)
	.0000
117. [Ref. 90171] <u>The out-of-field status of one teacher in the October survey was not approved on a timely basis. The teacher taught Primary Language Arts to classes which 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 until October 24, 2006, after the October survey. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
103 Basic 9-12	.1617
130 ESOL	(.1617)
	.0000
118. [Ref. 90172] <u>One teacher in the February survey taught Social Science classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline, until after the survey. We made the following audit adjustment:</u>	
103 Basic 9-12	.4970
130 ESOL	(.4970)
	.0000
119. [Ref. 90173/74] <u>The parents of LEP students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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>Bartow Senior High School (#0901)</u> (Continued)		
<u>Ref. 90173</u>		
103 Basic 9-12	.0817	
130 ESOL	(.0817)	.0000
<u>Ref. 90174</u>		
103 Basic 9-12	.3602	
130 ESOL	(.3602)	.0000
		(.1496)
<u>Ridge Community High School (#0937)</u>		
120. [Ref. 93775] <u>One non-certificated teacher taught as a long-term substitute for the school term covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.</u>		.0000
121. [Ref. 93701] <u>The course schedules for 14 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We also noted the timecards for three of the students were missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	2.1024	
300 Career Education 9-12	(2.2020)	(.0996)
122. [Ref. 93702] <u>The files for two ESE students did not contain an IEP which covered the reporting survey. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
123. [Ref. 93703] <u>The files for seven LEP students did not contain a 2006-07 LEP Student Plan. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
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**Net Audit
 Adjustments
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Ridge Community High School (#0937) (Continued)

103 Basic 9-12	3.8836	
130 ESOL	<u>(3.8836)</u>	.0000

124. [Ref. 93704] The 2006-07 LEP Student Plans for 50 students were not completed until after the reporting surveys. We also noted the following exceptions involving eight of the students who were beyond the initial three-year base period for ESOL placement: four of the students were not assessed on a timely basis prior to being approved for continued ESOL-placement; and four of the students were approved for continued ESOL-placement, but an assessment was never performed. We made the following audit adjustment:

103 Basic 9-12	42.7884	
130 ESOL	<u>(42.7884)</u>	.0000

125. [Ref. 93705] Three students in ESOL were beyond the six-year period allowed for State funding of that program. We also noted that the students' 2006-07 LEP Student Plans were not completed until after the reporting surveys had ended. Additionally, two of the students were approved for continued ESOL-placement, but were not assessed; and the third student was assessed, but not on a timely basis, and was classified FES. We made the following audit adjustment:

103 Basic 9-12	2.8504	
130 ESOL	<u>(2.8504)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Ridge Community High School (#0937) (Continued)

126. [Ref. 93771/72/76] Three teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to their in-service training timelines. Two of the teachers (Ref. 93771/76) had earned none of a required 60 points; and the remaining teacher (Ref. 93772) had only 60 of a required 180 points. We made the following audit adjustments:

<u>Ref. 93771</u>		
103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000
<u>Ref. 93772</u>		
103 Basic 9-12	.1832	
130 ESOL	<u>(.1832)</u>	.0000
<u>Ref. 93776</u>		
103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000

127. [Ref. 93773] The out-of-field status of one teacher in the February survey was not approved on a timely basis. The teacher taught Reading to classes which included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until February 13, 2007, after the survey. We made the following audit adjustment:

103 Basic 9-12	.2000	
130 ESOL	<u>(.2000)</u>	.0000
		<u>(.0996)</u>

Polk Life and Learning Center (#0962)

128. [Ref. 96201] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Polk Life and Learning Center (#0962)</u> (Continued)		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>
<u>Mulberry Senior High School (#1131)</u>		
129. [Ref. 113101] <u>The course schedules for 11 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0540	
300 Career Education 9-12	(1.0540)	.0000
130. [Ref. 113102] <u>The English language proficiency of seven students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We also noted the 2006-07 LEP Student Plan for one of the students was missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	3.3358	
130 ESOL	(3.3358)	.0000
131. [Ref. 113103] <u>Four students were reported incorrectly in ESOL. The students were FES and had no documentation justifying their ESOL-placement. We made the following audit adjustment:</u>		
103 Basic 9-12	1.8662	
130 ESOL	(1.8662)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Mulberry Senior High School (#1131) (Continued)

132. [Ref. 113104] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.5446)	(.5446)
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133. [Ref. 113171] One teacher taught Math classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.7635	
130 ESOL	(.7635)	.0000

134. [Ref. 113172] The parents of the LEP students taught 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	.2304	
130 ESOL	(.2304)	.0000
		(.5446)

Oscar J. Pope Elementary School (#1521)

135. [Ref. 152101] The files for three students in ESOL did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Oscar J. Pope Elementary School (#1521) (Continued)

136. [Ref. 152102] The 2006-07 LEP Student Plans for two students were missing and could not be located. We made the following audit adjustment:

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

137. [Ref. 152171] The parents of the LEP students taught by an out-of-field teacher in the October survey were not notified of the teacher's out-of-field status until February 2, 2007; consequently, the notification was not effective for that survey. We made the following audit adjustment:

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

Lake Wales Senior High School (#1721)

138. [Ref. 172176] One teacher was not properly certified to teach a Social Science course reported in the October survey, and was not approved by the School Board to teach out-of-field. Since the students involved have been cited and adjusted in finding Nos. 143 (Ref. 172105) and 144 (Ref. 172106), we made no audit adjustments here.

.0000

139. [Ref. 172101] We noted the following exceptions involving two students: one student's off-campus OJT was incorrectly reported with a higher funding priority than the student's on-campus instruction; and the FTE for dual-enrolled courses taken by one student were incorrectly computed based on actual class period minutes. Section 1011.62(1)(i), Florida Statutes, provides that such courses "shall be reported by school districts as 75 membership hours for purposes of FTE calculation." We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Lake Wales Senior High School (#1721)</u> (Continued)		
103 Basic 9-12	.0668	
300 Career Education 9-12	<u>(.1000)</u>	(.0332)
140. [Ref. 172102] <u>The timecards for 10 Career Education 9-12 (OJT) students were missing and could not be located. We also noted that the students' off-campus OJT was incorrectly funded before the students' on-campus instruction. We made the following audit adjustment:</u>		
103 Basic 9-12	1.4000	
300 Career Education 9-12	<u>(3.3000)</u>	(1.9000)
141. [Ref. 172103] <u>One student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
130 ESOL	<u>(.5000)</u>	(.5000)
142. [Ref. 172104] <u>Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	1.8000	
130 ESOL	<u>(1.8000)</u>	.0000
143. [Ref. 172105] <u>The English language proficiency of eight students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:</u>		
103 Basic 9-12	5.2000	
130 ESOL	<u>(5.2000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Wales Senior High School (#1721) (Continued)

144. [Ref. 172106] We noted one or more of the following exceptions for eight students in ESOL:

- No documentation of assessment to support continued placement in ESOL.
- No parental notification of ESOL-placement.
- 2006-07 LEP Student Plan was not prepared on a timely basis.

We made the following audit adjustment:

103 Basic 9-12	4.0750	
130 ESOL	<u>(4.0750)</u>	.0000

145. [Ref. 172172] One teacher taught Social Science classes that included LEP students, but had earned none of the 60 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000

146. [Ref. 172174] One teacher was not properly certified in Reading and was not approved by the Governing Board of the Charter school to teach out-of-field. We made the following audit adjustment:

103 Basic 9-12	1.0500	
130 ESOL	<u>(1.0500)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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 Wales Senior High School (#1721) (Continued)

147. [Ref. 172175/78] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the Governing Board of the Charter School to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 172175</u>		
103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000
<u>Ref. 172178</u>		
103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000

148. [Ref. 172177] One teacher was appropriately approved by the Governing Board of the Charter School to teach out-of-field in the prior year; however, the teacher did not earn the required six college credits in the out-of-field subject area. We made the following audit adjustment:

103 Basic 9-12	1.0500	
130 ESOL	<u>(1.0500)</u>	.0000
		<u>(2.4332)</u>

Lake Gibson Senior High School (#1762)

149. [Ref. 176201] The course schedules for 11 students were incorrectly reported. Fourth period had 250 instructional minutes per week, but was reported as having 550. We made the following audit adjustment:

103 Basic 9-12	1.0000	
130 ESOL	<u>(.1830)</u>	
300 Career Education 9-12	<u>(.8170)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Gibson Senior High School (#1762) (Continued)

150. [Ref. 176202] The reported course schedules for 67 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We also noted that the students' fourth period class was incorrectly reported. Fourth period had 250 instructional minutes per week, but was reported as having 550. We made the following audit adjustment for our sampled students:

103 Basic 9-12	12.4126	
300 Career Education 9-12	<u>(12.4126)</u>	.0000

151. [Ref. 176203] The timecards for 23 Career Education 9-12 (OJT) students were missing and could not be located. We also noted that the students' off-campus OJT was incorrectly funded before the students' on-campus instruction, and the students' fourth period class was incorrectly reported. Fourth period had 250 instructional minutes per week, but was reported as having 550. We made the following audit adjustment:

103 Basic 9-12	3.9932	
300 Career Education 9-12	<u>(5.4858)</u>	(1.4926)

152. [Ref. 176204] The 2006-07 LEP Student Plans for eight LEP students were not prepared until after the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	3.9336	
130 ESOL	<u>(3.9336)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Gibson Senior High School (#1762) (Continued)

153. [Ref. 176205] The files for five students in ESOL did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. We also noted that the 2006-07 LEP Student Plans for four of the students were not prepared until after the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

154. [Ref. 176206] Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted that 2006-07 LEP Student Plan for one of the students was not prepared until after the reporting survey. We made the following audit adjustment:

103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

155. [Ref. 176207] The timecard for one Career Education 9-12 (OJT) student indicated that the student worked less time than was reported in the February survey. The student's timecard showed 180 minutes of work, but the student was reported for 750 minutes. We also noted that the student's off-campus OJT was incorrectly funded before the students' on-campus instruction. We made the following audit adjustment:

103 Basic 9-12	.0838	
300 Career Education 9-12	<u>(.1902)</u>	(.1064)

156. [Ref. 176208] The 2006-07 LEP Student Plan for one LEP student was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.4170	
130 ESOL	<u>(.4170)</u>	.0000
		<u>(1.5990)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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**Net Audit
 Adjustments
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Findings

Frostproof Middle/Sr. High School (#1801)

157. [Ref. 180175] One non-certificated teacher taught as a long-term substitute for the school term covered by the February survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

.0000

158. [Ref. 180101/02] We noted exceptions involving 24 Career Education 9-12 (OJT) students: the off-campus instruction for 23 of the students was incorrectly funded before the students' on-campus instruction; and the timecards for the remaining student (Ref. 180102) were missing and could not be located. We made the following audit adjustments:

<u>Ref. 180101</u>		
103 Basic 9-12	2.0520	
300 Career Education 9-12	<u>(2.0520)</u>	.0000
<u>Ref. 180102</u>		
103 Basic 9-12	.4104	
300 Career Education 9-12	<u>(.5820)</u>	(.1716)

159. [Ref. 180103] Fifteen LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted the students were not assessed for continued placement in that program, and their 2006-07 LEP Student Plans were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	5.0356	
103 Basic 9-12	2.2904	
130 ESOL	<u>(7.3260)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Frostproof Middle/Sr. High School (#1801) (Continued)

160. [Ref. 180104] The files for ten students in ESOL did not contain documentation that the students were assessed prior to being continued in ESOL beyond the initial three-year base period. We also noted that the students' 2006-07 LEP Student Plans were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	3.5704	
103 Basic 9-12	3.0568	
130 ESOL	<u>(6.6272)</u>	.0000

161. [Ref. 180105] The 2006-07 LEP Student Plans for five students were missing and could not be located. We also noted that the file for one of the students did not contain parental notification or assessment test results, and the file for another of the students did not contain assessment test results. We made the following audit adjustment:

102 Basic 4-8	2.1220	
103 Basic 9-12	1.7884	
130 ESOL	<u>(3.9104)</u>	.0000

162. [Ref. 180171/72/73/74] The parents of LEP students taught by four out-of-field teachers in the October survey were not notified of the teachers' out-of-field status until January 31, 2007. We made the following audit adjustments:

<u>Ref. 180171</u>		
103 Basic 9-12	.2400	
130 ESOL	<u>(.2400)</u>	.0000

<u>Ref. 180172</u>		
103 Basic 9-12	.1600	
130 ESOL	<u>(.1600)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Frostproof Middle/Sr. High School (#1801)</u> (Continued)		
Ref. 180173		
102 Basic 4-8	.3200	
130 ESOL	(.3200)	.0000
Ref. 180174		
102 Basic 4-8	.0800	
130 ESOL	(.0800)	.0000
		(.1716)
<u>Socrum Elementary School (#1901)</u>		
163. [Ref. 190101] <u>One 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>		
111 Grades K-3 with ESE Services	(.5000)	(.5000)
164. [Ref. 190102] <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	1.0000	
130 ESOL	(1.0000)	.0000
165. [Ref. 190103] <u>The 2006-07 LEP Student Plans for two LEP students were not prepared until after the October survey. We also noted that the parents of one of the students were not notified of the student's placement in ESOL until after the October survey, and this student's reported course schedule incorrectly funded the student's Basic education course with a higher priority than the student's ESOL courses. We made the following audit adjustment:</u>		
101 Basic K-3	.9250	
130 ESOL	(.9250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Socrum Elementary School (#1901) (Continued)

166. [Ref. 190104] The Matrix of Services form for one ESE student incorrectly included 13 Special Consideration points designated for students receiving Hospital and Homebound instruction. The student was provided only on-campus instruction. We made the following audit adjustment:

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

167. [Ref. 190105] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

168. [Ref. 190172] One teacher was not properly certified in ESE and was not approved by the School Board to teach out-of-field. We also noted that the parents of the ESE student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.4100	
254 ESE Support Level 4	(.4100)	.0000
		(.5000)

Loughman Oaks Elementary School (#1941)

169. [Ref. 194101/02R] The English language proficiency of seven students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

<u>Ref. 194101</u>		
101 Basic K-3	3.0000	
102 Basic 4-8	2.0000	
130 ESOL	(5.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Loughman Oaks Elementary School (#1941) (Continued)

<u>Ref. 194102R</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

170. [Ref. 194171/72] The parents of LEP students taught by two out-of-field teachers in the October survey were not notified of the teachers' out-of-field status until after that survey, on January 31, 2007. We made the following audit adjustments:

<u>Ref. 194171</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

<u>Ref. 194172</u>		
101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000

171. [Ref. 194173] The out-of-field status of one teacher in the October survey was not approved on a timely basis. The teacher taught Primary Language Arts to classes which included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until October 24, 2006, after the October survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Region High School (#1991)

172. [Ref. 199101] The course schedules for 29 Career Education 9-12 (OJT) students were incorrectly reported. The students' off-campus OJT was funded before the students' on-campus instruction. We also noted that the timecard for one of the students indicated the student did not work during the survey week, and the timecard for one of the students was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	5.0470	
300 Career Education 9-12	<u>(5.2970)</u>	(.2500)

173. [Ref. 199102] Five LEP students were not assessed prior to their continued ESOL-placement for a fourth, fifth or sixth year. We made the following audit adjustment:

103 Basic 9-12	3.4852	
130 ESOL	<u>(3.4852)</u>	.0000

174. [Ref. 199103] One student in ESOL was beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the student was FES and had been recommended for dismissal from ESOL in 2005. We made the following audit adjustment:

103 Basic 9-12	.4588	
130 ESOL	<u>(.4588)</u>	.0000

175. [Ref. 199104] One student was reported incorrectly in ESOL. The student was FES and had no documentation justifying ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	.6088	
130 ESOL	<u>(.6088)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Lake Region High School (#1991) (Continued)

176. [Ref. 199105] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	.8088	
130 ESOL	<u>(.8088)</u>	.0000

177. [Ref. 199106R] The English language proficiency of ten students, whose ESOL-placement had been continued beyond the initial three-year base period, was not properly assessed. (See finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	7.0616	
130 ESOL	<u>(7.0616)</u>	.0000

178. [Ref. 199171] One teacher taught Math classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.9000	
130 ESOL	<u>(.9000)</u>	.0000

179. [Ref. 199172] The parents of the LEP students taught by an out-of-field teacher in the October survey were not notified of the teacher's out-of-field status until after that survey, on January 30, 2007. We made the following audit adjustment:

103 Basic 9-12	.3500	
130 ESOL	<u>(.3500)</u>	.0000
		<u>(.2500)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Polk 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

Polk Regional Detention Center (#9208)

180. [Ref. 920801] We noted exceptions involving three LEP students: one student was not assessed for continued ESOL-placement; one student's FTE for third period was overstated; and one student was not assessed for continued ESOL-placement and the student's FTE for third period was overstated. We made the following audit adjustment:

103 Basic 9-12	.7774	
130 ESOL	(.7774)	.0000

181. [Ref. 920802] Two ESE students were not reported in accordance with the student's Matrix of Services forms. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.3332	
254 ESE Support Level 4	(.3332)	.0000

182. [Ref. 920871] One teacher was not properly certified in Social Science and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

.0000
(13.3308)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Polk 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 proper funding categories using the appropriate funding priority, and have adequate documentation to support their reporting, particularly with regard to students in ESOL, ESE; and Career Education 9-12 (OJT); (2) LEP students are properly assessed for continuing ESOL-placement beyond the initial three-year base period; (3) only eligible students, who were in attendance and membership during the survey, are reported for State funding; (4) students in OJT programs are reported according to their supporting timecards, and those timecards are properly completed, signed, and retained in readily accessible files; (5) teachers are either properly certified or, if out-of-field, are approved on a timely basis to teach out-of-field by the School Board (or Governing Board of a Charter School); and (6) parents are appropriately notified when their children are assigned to out-of-field teachers or placed in ESOL.

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)

Polk 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)

Polk 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
- 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

Polk 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 89 of this report.

The accompanying notes are an integral part of this schedule.

Polk 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 Polk County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Polk 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 Polk County. For the fiscal year ended June 30, 2007, the District operated 144 physical schools, 1 virtual school, and 2 District-wide educational programs, reported 92,020.15 unweighted FTE, and received approximately \$331.9 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.

Polk 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.

Polk 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:

Polk 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
- Improper Assessments for ESOL-Continuation	2
1. Lakeland Senior High School	3 through 10
2. Southwest Middle School	11 through 16
3. Combee Elementary School	17 through 22
4. Doris A. Sanders Learning Center	23 and 24
5. Crystal Lake Elementary School	25 through 28
6. Dixieland Elementary School	29 through 32
7. R. Bruce Wagner Elementary School	33 and 34
8. Shelley S. Boone Middle School	35 through 44
9. Alta Vista Elementary School	45 through 47
10. Sandhill Elementary School	48 through 55
11. Eastside Elementary School	56 through 58
12. Davenport School of the Arts	59 through 63
13. Winter Haven Senior High School	64 through 71
14. Denison Middle School	72 through 76
15. Westwood Middle School	77 through 81
16. Fred G. Garner Elementary School	82 through 86
17. Inwood Elementary School	87 through 91
18. Lake Alfred Elementary School	92 through 94
19. Fruitland Park TMH Facility	95 and 96
20. Wahneta Elementary School	97 through 101
21. Auburndale Senior High School	102 through 108
22. Bartow Senior High School	109 through 119
23. Ridge Community High School	120 through 127
24. Polk Life and Learning Center	128
25. Mulberry Senior High School	129 through 134
26. Oscar J. Pope Elementary School	135 through 137
27. Lake Wales Senior High School	138 through 148
28. Lake Gibson Senior High School	149 through 156
29. Frostproof Middle / Sr .High School	157 through 162
30. Socrum Elementary School	163 through 168
31. Loughman Oaks Elementary School	169 through 171
32. Lake Region High School	172 through 179
33. Polk Regional Detention Center	180 through 182
34. Avon Park Youth Development Center	NA



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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 POLK COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated December 3, 2007, that the Polk 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 Polk 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 Polk 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 12, 2008

SCHEDULE A

Polk 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	1,176	100.00%	95,360	100.00%
Sample ²	-	-	405	0.42%
<u>General Tests</u>				
Net Audit Adjustments	-	-	0	0.00%
<u>Detailed Tests</u>				
Sample Students w/ Exceptions ³	-	-	33	(8.15%)
Net Audit Adjustments	-	-	(15)	(3.70%)
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(15)	NM

NM – Not meaningful.

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 95,360 students in the following ridership categories: 3,095 in IDEA (K-12), Weighted; 92 in IDEA (K-12), Unweighted; 532 in IDEA (PK), Weighted; 516 in Teenage Parents and Infants; 343 in Hazardous Walking; 90,649 in Two Miles or More; 43 in Center to Center (IDEA), Weighted; and 90 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 1,176 vehicles (1,171 buses and 5 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Sample students with exceptions are those with exceptions affecting their ridership classification or eligibility for State transportation funding. Students cited only for incorrect reporting of days-in-term are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Polk 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 Polk 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 85.

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students. Except where otherwise noted, our general tests affected non-sample students and our detailed tests affected sample students.

General Tests – Non-Sample Students

1 [Ref. 58] Three students were reported incorrectly in IDEA (K-12), Weighted. The students were transported in privately owned passenger cars and should have been reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

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

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Polk 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. 59] Twenty-seven center-to-center IDEA students (10 in the October survey and 17 in the February survey) were reported for an incorrect number of days-in-term. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

Center to Center (IDEA), Weighted	(2)
Center to Center (IDEA), Unweighted	(6)

54 Days-in-Term

Center to Center (IDEA), Unweighted	2
-------------------------------------	---

18 Days-in-Term

Center to Center (IDEA), Weighted	2
Center to Center (IDEA), Unweighted	4

45 Days-in-Term

Center to Center (IDEA), Weighted	(1)
Center to Center (IDEA), Unweighted	(1)

6 Days-in-Term

Center to Center (IDEA), Weighted	1
Center to Center (IDEA), Unweighted	1

February 2007 Survey

90 Days-in-Term

Center to Center (IDEA), Weighted	(1)
Center to Center (IDEA), Unweighted	(2)

18 Days-in-Term

Center to Center (IDEA), Weighted	1
Center to Center (IDEA), Unweighted	2

72 Days-in-Term

Center to Center (IDEA), Unweighted	(1)
-------------------------------------	-----

18 Days-in-Term

Center to Center (IDEA), Unweighted	1
-------------------------------------	---

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
General Tests – Non-Sample Students (Continued)		
February 2007 Survey (Continued)		
<u>54 Days-in-Term</u> Center to Center (IDEA), Unweighted	(3)	
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	3	
<u>36 Days-in-Term</u> Center to Center (IDEA), Weighted	(1)	
Center to Center (IDEA), Unweighted	(6)	
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	6	
<u>9 Days-in-Term</u> Center to Center (IDEA), Weighted	1	
<u>9 Days-in-Term</u> Center to Center (IDEA), Weighted	(3)	
<u>18 Days-in-Term</u> Center to Center (IDEA), Weighted	1	
<u>10 Days-in-Term</u> Center to Center (IDEA), Weighted	2	
3. [Ref. 60] <u>Thirty students in Two Miles or More in the June survey were reported for an incorrect number of days-in-term. We made the following audit adjustments:</u>		
June 2007 Survey		
<u>19 Days-in-Term</u> Two Miles or More (<i>Sample Students</i>)	(2)	
Two Miles or More	(28)	
<u>16 Days-in-Term</u> Two Miles or More (<i>Sample Students</i>)	2	
Two Miles or More	22	
<u>20 Days-in-Term</u> Two Miles or More	<u>6</u>	<u>0</u>
Net Audit Adjustments – General Tests		<u>0</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Polk 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

4. [Ref. 51] Seven students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

Two Miles or More (3)

February 2007 Survey

90 Days-in-Term

Two Miles or More (2)

June 2007 Survey

20 Days-in-Term

Two Miles or More (2) (7)

5. [Ref. 52] Nine students in Hazardous Walking and four students in IDEA (K-12), Unweighted were not eligible to be reported in those categories. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (2)

Hazardous Walking (3)

Two Miles or More 5

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (2)

Hazardous Walking (6)

Two Miles or More 8 0

6. [Ref. 53] Documentation to support the center-to-center transportation of three students in Center to Center (IDEA), Unweighted was missing and could not be located. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Detailed Tests – Sample Students</u> (Continued)		
<u>October 2006 Survey</u>		
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(1)	
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(1)	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(1)	(3)
7. [Ref. 54] <u>Three IDEA students were not transported during an 11-day survey window and should not have been reported for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(1)	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	(3)
8. [Ref. 55] <u>Five students in IDEA (K-12), Weighted did not meet at least one of the five eligibility criteria specified for weighted classification. We noted, however, that all five students lived more than two miles from school and were eligible to be reported in Two Miles or More. We made the following audit adjustments:</u>		
<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Polk 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), Weighted	(3)
Two Miles or More	<u>3</u>
	0
9. [Ref. 56] <u>The driver’s report necessary to support the ridership of one student in the IDEA (K-12), Weighted was missing and could not be located. We made the following audit adjustment:</u>	
<u>February 2007 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
	(1)
10. [Ref. 57] <u>One student in Two Miles or More in the June survey was not enrolled in school during that survey and should not have been reported for State transportation funding. We made the following audit adjustment:</u>	
<u>June 2007 Survey</u>	
<u>16 Days-in-Term</u>	
Two Miles or More	(1)
	(1)
Net Audit Adjustments – Detailed Tests	<u>(15)</u>

Summary

General Tests

Net Audit Adjustments

0

Detailed Tests

Net Audit Adjustments

(15)

Students with Exceptions

33

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

Recommendations

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

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Polk 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 89 of this report.

The accompanying notes are an integral part of this schedule.

Polk 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 Polk County

For the fiscal year ended June 30, 2007, the District received approximately \$23 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	535	47,528
February 2007	536	47,043
June 2007	<u>105</u>	<u>789</u>
Total	<u>1,176</u>	<u>95,360</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

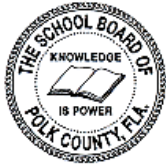
- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Polk 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



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

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July 10, 2008

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DISTRICT 6

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DISTRICT 7

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General Counsel

Administration
GAIL F. MCKINZIE, Ph.D.
Superintendent

Mr. David W. Martin, CPA
Auditor General—State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

In connection with your examination of our District's compliance with the requirements of the Florida Education Finance Program (FEFP) and the determination and reporting of full-time equivalent (FTE) students and the Student Transportation for the Fiscal Year Ended June 30, 2007, we make the following responses:

FULL-TIME EQUIVALENT (FTE) STUDENTS:

TEACHERS-We are in agreement with the findings in your report and we have taken action to make the necessary adjustments with our Human Resources staff to tighten our process and procedures so that all the requirements governing certification are properly carried out to meet all applicable rules and regulations.

STUDENTS-We agree with your findings relative to our student population and we are taking action to train and work with our staff, including the purchase of new software, to make sure these errors do not occur again in the future.

STUDENT TRANSPORTATION:

Transportation management agrees with your findings and has communicated and trained appropriate staff to: (1) identify all current ridership categories; (2) ensure correct and timely enrollments are a priority; (3) training on automated routing software to help accurately identify ridership; and (4) work closely with our ESE department to review and train on ridership categories relative to ESE students.

We trust that you will find the information above in order as we continue to work to meet all state and federal requirements.

Yours truly,

Gail F. McKinzie, Ph. D.
Superintendent of Schools

*Polk County Schools -
an equal opportunity
institution for education
and employment*

*The Mission of Polk County Public Schools is to ensure rigorous, relevant learning experiences
that result in high achievement for our students.*