

AUDITOR GENERAL
DAVID W. MARTIN, CPA



VOLUSIA 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

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

	<i>District</i>
	<u>No.</u>
<i>Candace Lankford</i>	1
<i>Dr. Alfred C. Williams, Chair from 11-21-06</i>	2
<i>Judy L. Anderson, Chair to 11-20-06</i>	3
<i>Stan Schmidt from 11-21-06</i>	3
<i>Judith G. Conte, Vice-Chair from 11-21-06</i>	4
<i>Vicki Bumpus, Vice-Chair to 11-20-06</i>	5
<i>Diane J. Smith from 11-21-06</i>	5

Dr. Margaret A. Smith, Superintendent

This examination was conducted by Richard Woods, CPA, Gail 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.

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

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Test Results	4
Schedule B - Effect of Audit Adjustments on Weighted FTE	6
Schedule C - Audit Adjustments by School	7
Schedule D - Findings and Audit Adjustments	15
Schedule E – Recommendations and Regulatory Citations.....	42
Schedule F – Summary of Management’s Response	45
Notes to Schedules.....	46
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	50
Schedule A - Populations, Samples, and Test Results	53
Schedule B - Findings and Audit Adjustments.....	54
Schedule C – Recommendations and Regulatory Citations.....	61
Schedule D – Summary of Management’s Response	62
Notes to Schedules.....	63
MANAGEMENT'S RESPONSE.....	65

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

We have examined management's assertion, included in its representation letter dated October 31, 2007, that the Volusia County District School Board complied with the State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving students reported in ESOL. We noted exceptions involving 130 of the 675 students in our sample for ESOL¹. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, the Volusia 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 noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.² However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies², and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

¹ For ESOL, see SCHEDULE D, finding Nos. 3, 7, 12, 16, 20, 24, 29, 33, 38, 47, 48, 51, 55, 56, 57, 58, 59, 60, 61, 62, 66, 68, 69, 70, 77, and 78.

² A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Volusia 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 19, 2008

SCHEDULE A

Volusia 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	89	100.00%	27,839	100.00%	46,900.8600	100.00%
Sample Size ⁴	30	33.71%	343	1.23%	276.6096	0.59%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	182.1180	-
2. Basic with ESE Services						
Population ³	92	100.00%	7,638	100.00%	13,452.7400	100.00%
Sample Size ⁴	29	31.52%	263	3.44%	233.2837	1.73%
Students w/Exceptions	-	-	(2)	(0.76%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	11.3890	-
3. ESOL						
Population ³	72	100.00%	1,268	100.00%	2,209.5600	100.00%
Sample Size ⁴	27	37.50%	675	53.23%	498.5576	22.56%
Students w/Exceptions	-	-	(130)	(19.26%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(93.8340)	-
4. ESE Support Levels 4 and 5						
Population ³	67	100.00%	782	100.00%	907.0400	100.00%
Sample Size ⁴	28	41.79%	551	70.46%	443.5654	48.90%
Students w/Exceptions	-	-	(33)	(5.99%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(18.2359)	-
5. Career Education 9-12						
Population ³	20	100.00%	427	100.00%	1,887.2800	100.00%
Sample Size ⁴	9	45.00%	233	54.57%	36.2319	1.92%
Students w/Exceptions	-	-	(21)	(9.01%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(84.2437)	-

All Programs						
Population ³	94	100.00%	37,954	100.00%	65,357.4800	100.00%
Sample Size ⁴	30	31.92%	2,065	5.44%	1,488.2482	2.28%
Students w/Exceptions	-	-	(186)	(9.01%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.8066)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Volusia 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	94	100.00%	1,303	100.00%
Sample Size ⁴	30	31.92%	390	29.93%
Teachers w/Exceptions	-	-	(38)	(9.74%)

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 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

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

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	34.2493	1.035	35.4480
102 Basic 4-8	28.9147	1.000	28.9147
103 Basic 9-12	118.9540	1.088	129.4220
111 Grades K-3 with ESE Services	3.0000	1.035	3.1050
112 Grades 4-8 with ESE Services	5.6945	1.000	5.6945
113 Grades 9-12 with ESE Services	2.6945	1.088	2.9316
130 ESOL	(93.8340)	1.275	(119.6384)
254 ESE Support Level 4	(10.9527)	3.734	(40.8974)
255 ESE Support Level 5	(7.2832)	5.201	(37.8799)
300 Career Education 9-12	(84.2437)	1.159	(97.6384)
Total	(2.8066)		(90.5383)

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

Volusia 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>#0621</u>	<u>#0734</u>	
101 Basic K-3	.....	10.4060	(.4900)	9.9160
102 Basic 4-8	.....	1.9602	.....	1.9602
103 Basic 9-12	.4527	.....	.....	.4527
111 Grades K-3 with ESE Services	.....	.....	.2500	.2500
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.4527)	(12.3545)	.4900	(12.3172)
254 ESE Support Level 4	.....	(.2617)	(.2500)	(.5117)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(.2500)</u>	<u>.0000</u>	<u>(.2500)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	<u>Audit Adjustments</u>¹				<u>Balance Forward</u>
		<u>#0745</u>	<u>#0761</u>	<u>#1453</u>	<u>#1531</u>	
101	9.9160	.....	.....	.....	.....	9.9160
102	1.9602	3.4236	.....	.....	2.4924	7.8762
103	.4527	.....	.....	9.3999	.....	9.8526
111	.2500	.....	.....	.....	.....	.2500
112	.0000	(.5000)	2.5000	.....	.....	2.0000
113	.0000	.....	.....	.....	.....	.0000
130	(12.3172)	(1.6860)	.....	(5.2583)	(1.2864)	(20.5479)
254	(.5117)	(1.7376)	(1.0000)	.5000	(1.2060)	(3.9553)
255	.0000	.....	(1.5000)	(.5000)	.....	(2.0000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(4.1416)</u>	<u>.....</u>	<u>(4.1416)</u>
Total	<u>(.2500)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7500)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia 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
		#1811	#2451	#2734	#3436	
101	9.9160	.9200	1.5000	.....	.....	12.3360
102	7.8762	.9800	1.0000	.....	.....	9.8562
103	9.8526	.....	.....	.....	1.7300	11.5826
111	.2500	.7500	.....	.....	.....	1.0000
112	2.0000	.....	.....	.5000	.....	2.5000
113	.0000	.....	.....	.....	1.0000	1.0000
130	(20.5479)	(1.9000)	(1.5000)	.....	(1.7300)	(25.6779)
254	(3.9553)	(.7500)	(.5000)	(.5000)	(1.5000)	(7.2053)
255	(2.0000)	.....	(.5000)	.....	.5000	(2.0000)
300	<u>(4.1416)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(4.1416)</u>
Total	<u>(.7500)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7500)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	<u>Audit Adjustments</u>¹				<u>Balance Forward</u>
		<u>#3451</u>	<u>#3697</u>	<u>#3839</u>	<u>#4131</u>	
101	12.3360	2.4170	.9668	.....	.....	15.7198
102	9.8562	.....	.....	.....	.....	9.8562
103	11.5826	.....	.....	8.3352	.....	19.9178
111	1.0000	1.5000	.5000	.....	.....	3.0000
112	2.5000	.....	.....	.....	.5000	3.0000
113	1.0000	.....	.....	.....	.....	1.0000
130	(25.6779)	(2.4170)	(.9668)	(4.6042)	.....	(33.6659)
254	(7.2053)	.0000	.....	.....	.....	(7.2053)
255	(2.0000)	(1.5000)	(.5000)	.....	(.5000)	(4.5000)
300	<u>(4.1416)</u>	.....	.....	<u>(4.0588)</u>	.....	<u>(8.2004)</u>
Total	<u>(.7500)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3278)</u>	<u>.0000</u>	<u>(1.0778)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia 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
		#4436	#4531	#4831	#4941	
101	15.7198	.....	.....	11.4001	.....	27.1199
102	9.8562	.....	.4834	4.7500	.....	15.0896
103	19.9178	6.4320	.....	.....	.5029	26.8527
111	3.0000	.....	.....	.....	.....	3.0000
112	3.0000	.....	.....	.....	.....	3.0000
113	1.0000	.5000	.....	.....	1.0000	2.5000
130	(33.6659)	.....	(.4834)	(16.1501)	(.5029)	(50.8023)
254	(7.2053)	(.6608)	.....	.....	.0000	(7.8661)
255	(4.5000)	.....	.....	.....	(1.0000)	(5.5000)
300	(8.2004)	(6.4580)	.....	.....	.....	(14.6584)
Total	(1.0778)	(.1868)	.0000	.0000	.0000	(1.2646)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia 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>#5836</u>	<u>#6343</u>	<u>#6441</u>	<u>#6633</u>	
101	27.1199	.....	.....	.....	.....	27.1199
102	15.0896	.....	2.7896	2.5000	3.7904	24.1696
103	26.8527	41.9808	.....	.....	2.7428	71.5763
111	3.0000	.....	.....	.....	.....	3.0000
112	3.0000	.....	.....	.....	.....	3.0000
113	2.5000	.....	.....	.....	.....	2.5000
130	(50.8023)	(3.2217)	(2.7896)	(2.5000)	(6.5332)	(65.8468)
254	(7.8661)	(.5000)	.....	.....	.....	(8.3661)
255	(5.5000)	.....	.....	.....	.....	(5.5000)
300	<u>(14.6584)</u>	<u>(38.7360)</u>	.....	.....	<u>(.0880)</u>	<u>(53.4824)</u>
Total	<u>(1.2646)</u>	<u>(.4769)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0880)</u>	<u>(1.8295)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia 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
		#6761	#6881	#7871	#9801	
101	27.1199	.....	.....	7.1294	.....	34.2493
102	24.1696	.....	.....	4.7451	.....	28.9147
103	71.5763	2.1060	44.1246	.....	.....	117.8069
111	3.0000	.....	.....	.....	.....	3.0000
112	3.0000	.....	.....	2.0000	.6945	5.6945
113	2.5000	.....	.....	.....	.1945	2.6945
130	(65.8468)	(2.1060)	(14.2635)	(11.6177)	.....	(93.8340)
254	(8.3661)	.....	.4231	(2.1207)	(.8890)	(10.9527)
255	(5.5000)	.....	(.5000)	(.1361)	.....	(6.1361)
300	<u>(53.4824)</u>	<u>.....</u>	<u>(30.7613)</u>	<u>.....</u>	<u>.....</u>	<u>(84.2437)</u>
Total	<u>(1.8295)</u>	<u>.0000</u>	<u>(.9771)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.8066)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	<u>Audit Adjustments</u>¹	
		<u>#9802</u>	<u>Total</u>
101 Basic K-3	34.2493	.....	34.2493
102 Basic 4-8	28.9147	.....	28.9147
103 Basic 9-12	117.8069	1.1471	118.9540
111 Grades K-3 with ESE Services	3.0000	.....	3.0000
112 Grades 4-8 with ESE Services	5.6945	.....	5.6945
113 Grades 9-12 with ESE Services	2.6945	.....	2.6945
130 ESOL	(93.8340)	.....	(93.8340)
254 ESE Support Level 4	(10.9527)	.....	(10.9527)
255 ESE Support Level 5	(6.1361)	(1.1471)	(7.2832)
300 Career Education 9-12	<u>(84.2437)</u>	.....	<u>(84.2437)</u>
Total	<u>(2.8066)</u>	<u>.0000</u>	<u>(2.8066)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving the reporting of, and the preparation and maintenance of supporting documentation for students in ESOL, the Volusia 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 42.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

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

District-Wide

Ineligible ESOL Courses

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

103 Basic 9-12	.4527	
130 ESOL	(.4527)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Blue Lake Elementary School (#0621)

2. [Ref. 62101] The file for one part-time ESE PK student did not contain an IEP and Matrix of Services form that covered the reporting survey. We made the following audit adjustment:

254 ESE Support Level 4	(.2500)	(.2500)
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3. [Ref. 62102] We noted the following exceptions involving seven students in ESOL: (a) the LEP Student Plan for one student was not prepared until after the reporting survey; (b) the LEP Committees for four FES students did not consider at least two of the placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' continued ESOL-placement; and (c) two students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

101 Basic K-3	4.4107	
102 Basic 4-8	1.9602	
130 ESOL	(6.3709)	.0000

4. [Ref. 62170] One teacher was appropriately approved by the School Board to teach Primary Language Arts out-of-field, but had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	3.6536	
130 ESOL	(3.6536)	.0000

5. [Ref. 62171] One teacher taught Primary Language Arts to a class that included three LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 120 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>
Blue Lake Elementary School (#0621) (Continued)	
101 Basic K-3	2.3300
130 ESOL	<u>(2.3300)</u>
	.0000
<p>6. [Ref. 62180] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education and Spanish, but taught a course that required certification in ESE. We made the following audit adjustment:</u></p>	
101 Basic K-3	.0117
254 ESE Support Level 4	<u>(.0117)</u>
	.0000
	<u>(.2500)</u>
Tomoka Elementary School (#0734)	
<p>7. [Ref. 73401] <u>The course schedules for two LEP students in ESOL were incorrectly reported in the program No. 101 (Basic K-3), rather than in No. 130 (ESOL). We made the following audit adjustment:</u></p>	
101 Basic K-3	(.9800)
130 ESOL	<u>.9800</u>
	.0000
<p>8. [Ref. 73402] <u>One part-time PK ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u></p>	
111 Grades K-3 with ESE Services	.2500
254 ESE Support Level 4	<u>(.2500)</u>
	.0000
<p>9. [Ref. 73470] <u>One teacher was appropriately approved by the School Board to teach Primary Language Arts out-of-field, but had earned only 180 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u></p>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>Tomoka Elementary School (#0734)</u> (Continued)		
101 Basic K-3	.4900	
130 ESOL	(.4900)	.0000
		<u>.0000</u>
<u>Campbell Middle School (#0745)</u>		
10. [Ref. 74501] <u>One ESE student was absent during the entire 11-day window of the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	(.5000)	(.5000)
11. [Ref. 74502] <u>The IEP for one ESE student and the <i>Matrix of Services</i> form for one ESE student were missing and could not be located. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
12. [Ref. 74503] <u>We noted the following exceptions involving three students in ESOL: (a) two students were FES and had no documentation supporting their ESOL-placement; and (b) the <i>LEP Student Plan</i> for one student not reviewed and updated for the 2006-07 school year and there was no documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	1.5340	
130 ESOL	(1.5340)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Campbell Middle School (#0745) (Continued)

13. [Ref. 74570] One teacher taught Primary Language Arts to a class that included two LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 120 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.1520	
130 ESOL	(.1520)	.0000

14. [Ref. 74580] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Sociology and ESE, but taught a course that required the Reading Endorsement. We made the following audit adjustment:

102 Basic 4-8	1.2376	
254 ESE Support Level 4	(1.2376)	.0000
		(.5000)

Pathways Elementary School (#0761)

15. [Ref. 76101] We noted the following exceptions involving four ESE students: (a) one student's Matrix of Services form did not include one Special Considerations point for which the student was eligible; (b) one student's Matrix form was not reviewed and updated when the student's new IEP was prepared; and (c) the Matrix forms for two students were missing and could not be located. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>Pathways Elementary School (#0761)</u> (Continued)		
112 Grades 4-8 with ESE Services	2.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(1.5000)	.0000
		<u>.0000</u>
<u>Deland High School (#1453)</u>		
16. [Ref. 145302] <u>We noted the following exceptions involving eight students in ESOL: (a) five students were FES and had no documentation supporting ESOL-placement; (b) one student was beyond the six-year period allowed for State funding of ESOL; (c) one student's file did not contain assessment documentation, parental notification, and an LEP Student Plan; and (d) the course schedule for one student listed only one of three ESOL-eligible courses in ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	4.5163	
130 ESOL	(4.5163)	.0000
17. [Ref. 145303] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
18. [Ref. 145370] <u>One teacher taught History to class that included 12 LEP students, but had earned only 3 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	.7420	
130 ESOL	(.7420)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Deland High School (#1453) (Continued)

19. [Ref. 145380] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Business Education, but taught three courses that required certification as a Teacher/Coordinator of Cooperative Education. We made the following audit adjustment:

103 Basic 9-12	4.1416	
300 Career Education 9-12	(4.1416)	.0000
		.0000

Deland Middle School (#1531)

20. [Ref. 153101] Three students were reported beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	1.0452	
130 ESOL	(1.0452)	.0000

21. [Ref. 153170] One teacher taught a Primary Language Arts class that included three LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

102 Basic 4-8	.2412	
130 ESOL	(.2412)	.0000

22. [Ref. 153180] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Emotionally Handicapped, but taught a course that required the Reading Endorsement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>Deland Middle School (#1531)</u> (Continued)		
102 Basic 4-8	1.2060	
254 ESE Support Level 4	(1.2060)	.0000
		<u>.0000</u>
<u>Deltona Lakes Elementary School (#1811)</u>		
23. [Ref. 181101] <u>Two PK ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.7500	
254 ESE Support Level 4	(.7500)	.0000
24. [Ref. 181102] <u>We noted the following exceptions involving three students in ESOL: (a) one student was reported incorrectly in program No. 101 (Basic K-3); (b) one student was FES and a Competent English Reader and Writer and had no documentation supporting ESOL-placement; and (c) one student's file did not contain documentation justifying the student's continued ESOL-placement. We made the following audit adjustment:</u>		
101 Basic K-3	.4900	
102 Basic 4-8	.9800	
130 ESOL	(1.4700)	.0000
25. [Ref. 181170] <u>One teacher taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>Deltona Lakes Elementary School (#1811)</u> (Continued)	
101 Basic K-3	.4300
130 ESOL	(.4300)
	<u>.0000</u>
	<u>.0000</u>

Palm Terrace Elementary School (#2451)

26. [Ref. 245101] We noted the following exceptions involving three ESE students: (a) the IEPs for two students were not signed; and (b) the Matrix of Services form for one student in program No. 255 (ESE Support Level 5) included one Special Considerations point for which the student was not eligible, and without which the student was only eligible for program No. 254 (ESE Support Level 4). We made the following audit adjustment:

102 Basic 4-8	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000

27. [Ref. 245170/71] Two teachers taught Primary Language Arts to classes that included one LEP student each, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted one of the teachers (Ref. 245171) had earned none of the required 60 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 245170</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
<u>Ref. 245171</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Walter A. Hurst Elementary School (#2734)

28. [Ref. 273401] The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:

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

Mainland High School (#3436)

29. [Ref. 343601] We noted the following exceptions involving six students in ESOL: (a) one student was beyond the six-year period allowed for State funding of ESOL; (b) two students had tested ineligible for ESOL-placement; (c) one student had exited ESOL prior to the reporting survey; (d) the LEP Student Plan for one student was not reviewed and updated for the 2006-07 school year; and (e) the ESOL-eligible courses for one student were reported incorrectly in program No. 103 Basic (9-12). We made the following audit adjustment:

103 Basic 9-12	1.5660	
130 ESOL	(1.5660)	.0000

30. [Ref. 343602] We noted the following exceptions involving three ESE students: (a) one student was not reported in accordance with the student's Matrix of Services form; and (b) the Matrix forms for two students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	.5000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Mainland High School (#3436) (Continued)

31. [Ref. 343670] One teacher was appropriately approved by the School Board to teach Primary Language Arts to LEP students out-of-field, but had earned only 120 of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.1640	
130 ESOL	(.1640)	.0000
		.0000

Horizon Elementary School (#3451)

32. [Ref. 345101] We noted the following exceptions involving three ESE students: (a) the *Matrix of Services* form for one student included one Special Considerations point for which the student was not eligible; (b) the *Matrix* form for one student was missing and could not be located; and (c) one student was not reported in accordance with the student's *Matrix* form. We made the following audit adjustment:

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

33. [Ref. 345102] We noted the following exceptions involving nine LEP students:
 a. The ESOL-eligible courses for five students were reported incorrectly in program No. 101 (Basic K-3).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Horizon Elementary School (#3451) (Continued)

- b. The LEP Student Plans for four students were not reviewed and updated for the 2006-07 school year.

We made the following audit adjustment:

101 Basic K-3	(2.4170)	
130 ESOL	2.4170	
101 Basic K-3	3.8672	
130 ESOL	<u>(3.8672)</u>	.0000

- 34. [Ref. 345170] One teacher was appropriately approved by the School Board to teach Primary Language Arts to LEP students, but had earned only 120 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.9668	
130 ESOL	<u>(.9668)</u>	.0000
		<u>.0000</u>

Edgewater Public School (#3697)

- 35. [Ref. 369701] One ESE student was incorrectly reported in program No. 255 (ESE Support Level 5). The student was scheduled for on-campus instruction and intermittent homebound instruction under the Hospital and Homebound program. However, during the reporting survey, the student was provided only on-campus instruction reportable in program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Edgewater Public School (#3697) (Continued)

36. [Ref. 369770] One teacher was appropriately approved by the School Board to teach Primary Language Arts to LEP students, but had earned only 60 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.9668	
130 ESOL	(.9668)	.0000
		.0000

New Smyrna Beach High School (#3839)

37. [Ref. 383970] One teacher was appropriately approved by the School Board to teach Primary Language Arts to LEP students, but had earned only 240 of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. However, since the students in question are cited in finding No. 38 (Ref. 383901), no audit adjustment was made here.

.0000

38. [Ref. 383901] We noted the following exceptions involving nine LEP students: (a) the file for one student did not contain documentation justifying the student's continued ESOL-placement for a sixth year; (b) the LEP Student Plans for six students were not reviewed and updated for the 2006-07 school year; (c) the file for one student was missing and could not be located; and (d) one student was reported beyond the six-year period allowable for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	4.6042	
130 ESOL	(4.6042)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

New Smyrna Beach High School (#3839) (Continued)

39. [Ref. 383903] We noted the following exceptions involving three Career Education students in OJT: (a) the timecards for two students were missing and could not be located; and (b) one student was reported for more work hours than were supported by the student’s timecard (11 hours versus 6 hours). We made the following audit adjustment:

300 Career Education 9-12	(.3278)	(.3278)
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40. [Ref. 383980] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology, but taught a course that required certification in Any Health Occupation. We made the following audit adjustment:

103 Basic 9-12	3.7310	
300 Career Education 9-12	(3.7310)	.0000
		(.3278)

Orange City Elementary School (#4131)

41. [Ref. 413101] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:

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

Spruce Creek High School (#4436)

42. [Ref. 443601] One ESE student was not reported in accordance with his *Matrix of Services* form. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Spruce Creek High School (#4436) (Continued)

43. [Ref. 443602] Two Career Education students in OJT were reported for more work hours than were supported by the students' timecards (9 hours versus 5.5 and 3 hours, respectively). We made the following audit adjustment:

300 Career Education 9-12	(.1868)	(.1868)
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44. [Ref. 443680] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Quantity Foods, but taught a course that required certification in Varying Exceptionalities. We made the following audit adjustment:

103 Basic 9-12	.1608	
254 ESE Support Level 4	(.1608)	.0000

45. [Ref. 443682] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Computer Science and Mathematics, but taught a course that required certification as a Teacher of Cooperative Diversified Education. We made the following audit adjustment:

103 Basic 9-12	6.2712	
300 Career Education 9-12	(6.2712)	.0000
		(.1868)

Spruce Creek Elementary School (#4531)

46. [Ref. 453170] One teacher was appropriately approved by the School Board to teach one LEP student, 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:

102 Basic 4-8	.4834	
130 ESOL	(.4834)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Pierson Elementary School (#4831)

47. [Ref. 483101] Seventeen students in ESOL were FES and had no documentation supporting their ESOL-placement. We made the following audit adjustment:

101 Basic K-3	11.4001	
102 Basic 4-8	4.7500	
130 ESOL	<u>(16.1501)</u>	<u>.0000</u>
		<u>.0000</u>

Atlantic High School (#4941)

48. [Ref. 494101] We noted the following exceptions involving four students in ESOL: (a) the ESOL-eligible courses of three LEP students were reported incorrectly in program No. 103 (Basic 9-12); and (b) one student in ESOL was FES and had no documentation supporting ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	(.7985)	
130 ESOL	.7985	
103 Basic 9-12	.7921	
130 ESOL	<u>(.7921)</u>	<u>.0000</u>

49. [Ref. 494102] We noted the following exceptions involving two ESE students: (a) the Matrix of Services form for one student included two Special Considerations points for which the student was not eligible; and (b) the Matrix form for one student was missing and could not be located. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Atlantic High School (#4941) (Continued)

50. [Ref. 494170/71] Two teachers were not properly certified to teach Primary Language Arts to LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the teachers had earned none of the in-service training points required in ESOL Strategies, pursuant to the teachers' in-service training timelines (300 points (Ref. 494170) and 60 points (Ref. 494171), respectively.) We made the following audit adjustments:

<u>Ref. 494170</u>		
103 Basic 9-12	.2892	
130 ESOL	<u>(.2892)</u>	.0000
<u>Ref. 494171</u>		
103 Basic 9-12	.2201	
130 ESOL	<u>(.2201)</u>	<u>.0000</u>
		<u>.0000</u>

Seabreeze Senior High School (#5836)

51. [Ref. 583601] We noted the following exceptions involving five students in ESOL:

- a. The LEP Student Plans for three students were not reviewed and updated for the 2006-07 school year. The file for one of the three students did not contain documentation justifying the student's continued ESOL-placement for a fifth year.
- b. One student was not assessed prior to being placed for a fifth year in ESOL. We noted that the student's ESOL-placement was based on the recommendation of an LEP Committee; however, the Committee did not consider at least two of the ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Seabreeze Senior High School (#5836) (Continued)

c. One student was beyond the six-year period allowed for State funding of ESOL.

We made the following audit adjustment:

103 Basic 9-12	3.2217	
130 ESOL	<u>(3.2217)</u>	.0000

52. [Ref. 583602] The file for one ESE student did not contain an IEP and Matrix of Services form that covered the reporting survey. We made the following audit adjustment:

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

53. [Ref. 583603] The timecards for two Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.4769)</u>	(.4769)
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54. [Ref. 583680/81] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in History and Electronics, but taught three Aerospace Technology courses requiring certification in Art Technology or Industrial Arts and one teacher held certification in Elementary Education and Math, but taught four Business Computer Programming courses requiring certification in Business Data Processing. We made the following audit adjustments:

<u>Ref. 583680</u>		
103 Basic 9-12	19.1389	
300 Career Education 9-12	<u>(19.1389)</u>	
<u>Ref. 583681</u>		
103 Basic 9-12	19.1202	
300 Career Education 9-12	<u>(19.1202)</u>	.0000
		<u>(.4769)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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)**

Southwestern Middle School (#6343)

55. [Ref. 634301] The file for one LEP student did not contain documentation justifying the student's continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustment:

102 Basic 4-8	.3124	
130 ESOL	<u>(.3124)</u>	.0000

56. [Ref. 634302] Two students were reported beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.9240	
130 ESOL	<u>(.9240)</u>	.0000

57. [Ref. 634303] The LEP Student Plans for three students were not completed prior to the reporting surveys. We made the following audit adjustment:

102 Basic 4-8	1.5532	
130 ESOL	<u>(1.5532)</u>	.0000
		<u>.0000</u>

Edith I. Starke Elementary School (#6441)

58. [Ref. 644101] We noted the following exceptions involving three students in ESOL: (a) two students were beyond the six-year period allowed for State funding of ESOL; and (b) one student was FES, had been recommended for exit from ESOL by an LEP Committee, and should have been reported in Basic education. We made the following audit adjustment:

102 Basic 4-8	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>T. Dewitt Taylor Middle High School (#6633)</u>		
59. [Ref. 663301] <u>Five students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	3.1312	
130 ESOL	<u>(3.1312)</u>	.0000
60. [Ref. 663302] <u>The file for one student did not contain documentation justifying the student's continued placement in the ESOL program beyond the initial three-year base period. We made the following audit adjustment:</u>		
103 Basic 9-12	.3040	
130 ESOL	<u>(.3040)</u>	.0000
61. [Ref. 663303] <u>The LEP Committees for two students in ESOL did not consider at least two of the ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' continued ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	.6592	
103 Basic 9-12	.7600	
130 ESOL	<u>(1.4192)</u>	.0000
62. [Ref. 663304] <u>The LEP Student Plans for four students were either not reviewed and updated for the 2006-07 school year (one student) or were not reviewed and updated until after the reporting survey (three students). We also noted that the file for the one student did not contain documentation justifying the student's continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5268	
130 ESOL	<u>(1.5268)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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)**

T. Dewitt Taylor Middle High School (#6633) (Continued)

63. [Ref. 663305] The timecard for one Career Education student in OJT was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.0440)	(.0440)
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64. [Ref. 663306] The timecard for one Career Education student in OJT was not signed by the student's employer. We made the following audit adjustment:

300 Career Education 9-12	(.0440)	(.0440)
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65. [Ref. 663370] One teacher taught History to a class that included one LEP student, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.1520	
130 ESOL	(.1520)	.0000
		<u>(.0880)</u>

Deltona High School (#6761)

66. [Ref. 676101] We noted the following exceptions involving three students in ESOL: (a) one student was beyond the six-year period allowed for State funding of ESOL; (b) the file for one student did not contain documentation justifying the student's continued ESOL-placement for a fourth year; and (c) the LEP Student Plan for one student was not reviewed and updated for the 2006-07 school year. We made the following audit adjustment:

103 Basic 9-12	1.6060	
130 ESOL	(1.6060)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Deltona High School (#6761) (Continued)

67. [Ref. 676170] One teacher taught Psychology to a class that included four 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	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Pine Ridge High School (#6881)

68. [Ref. 688101] We noted one or more of the following exceptions for 23 LEP students:

- LEP Student Plan not reviewed for the 2006-2007 school year.
- No documentation justifying continued placement in ESOL beyond the three-year base period.
- Reported in ESOL for more than six years.
- No evidence of parental notification.

We made the following audit adjustment:

103 Basic 9-12	12.7324	
130 ESOL	<u>(12.7324)</u>	.0000

69. [Ref. 688102] One LEP student in ESOL in the February survey was not tested, and parental notification was not made, until March 17, 2007. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Pine Ridge High School (#6881) (Continued)

70. [Ref. 688103] The LEP Committee for one student in ESOL did not consider at least two of the placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's readmission into ESOL. We made the following audit adjustment:

103 Basic 9-12	.7365	
130 ESOL	<u>(.7365)</u>	.0000

71. [Ref. 688104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

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

72. [Ref. 688106] The timecards for three Career Education students in OJT were missing and could not be located. We also noted that one of the three students had withdrawn from school prior to the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.4419)	
300 Career Education 9-12	<u>(.1743)</u>	(.6162)

73. [Ref. 688107] The timecards for four Career Education students in OJT indicated that the students did not work during the survey week and were not otherwise engaged in a job search. We made the following audit adjustment:

300 Career Education 9-12	<u>(.3609)</u>	(.3609)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pine Ridge High School (#6881) (Continued)

74. [Ref. 688170] One teacher taught Math to a class that included one LEP student, but had earned only 18 points 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	.2946	
130 ESOL	(.2946)	.0000

75. [Ref. 688180/81] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in Business Education, but one teacher (Ref. 688180) taught three Computer System Technology courses requiring certification in Business Machines and one teacher (Ref. 688181) taught two Diversified Career Technology courses requiring certification in Coordinator Diversified Cooperative Training. We made the following audit adjustments:

<u>Ref. 688180</u>		
103 Basic 9-12	11.7717	
300 Career Education 9-12	(11.7717)	.0000

<u>Ref. 688181</u>		
103 Basic 9-12	18.4544	
300 Career Education 9-12	(18.4544)	.0000

76. [Ref. 688182] One teacher was not properly certified and was not approved by the School Board to teach Reading out-of-field. The teacher held certification in ESE, but taught a course that required the Reading Endorsement. We made the following audit adjustment:

103 Basic 9-12	.0769	
254 ESE Support Level 4	(.0769)	.0000

(.9771)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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

Spirit Elementary School (#7871)

77. [Ref. 787101] The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:

101 Basic K-3	.4835	
102 Basic 4-8	.9668	
130 ESOL	(1.4503)	.0000

78. [Ref. 787102] The LEP Student Plans for three students either were not reviewed and updated for the 2006-07 school year (two students) or were not reviewed and updated until December 18, 2006, after the reporting survey (one student). We made the following audit adjustment:

101 Basic K-3	1.4502	
102 Basic 4-8	.9670	
130 ESOL	(2.4172)	.0000

79. [Ref. 787103] The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were developed. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

80. [Ref. 787170/71/72/73/74] Five teachers were appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We also noted that two of the teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. (One teacher (Ref. 787171) had earned only 240 of the required 300 points and one teacher (Ref. 787174) had earned only 60 of the required 180 points.) We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>Spirit Elementary School (#7871)</u> (Continued)		
<u>Ref. 787170</u>		
102 Basic 4-8	1.8400	
130 ESOL	<u>(1.8400)</u>	.0000
<u>Ref. 787171</u>		
102 Basic 4-8	.9200	
130 ESOL	<u>(.9200)</u>	.0000
<u>Ref. 787172</u>		
101 Basic K-3	.4834	
130 ESOL	<u>(.4834)</u>	.0000
<u>Ref. 787173</u>		
101 Basic K-3	3.5868	
130 ESOL	<u>(3.5868)</u>	.0000
<u>Ref. 787174</u>		
101 Basic K-3	.9200	
130 ESOL	<u>(.9200)</u>	.0000
81. [Ref. 787180] <u>One teacher, whose out-of-field status for ESE had been approved by the School Board in a prior year, did not earn the required six college credits toward certification in that out-of-field subject area. We made the following audit adjustment:</u>		
101 Basic K-3	.2055	
102 Basic 4-8	.0513	
254 ESE Support Level 4	<u>(.1207)</u>	
255 ESE Support Level 5	<u>(.1361)</u>	<u>.0000</u>
		<u>.0000</u>

Volusia Detention Center (#9801)

82. [Ref. 980101] We noted the following exceptions involving three ESE students: (a) the Matrix of Services forms for two students were missing and could not be located; and (b) one student was not reported in accordance with the student's Matrix form. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia 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>Volusia Detention Center (#9801)</u> (Continued)		
112 Grades 4-8 with ESE Services	.6945	
113 Grades 9-12 with ESE Services	.1945	
254 ESE Support Level 4	<u>(.8890)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Halifax Behavioral Center (#9802)</u>		
83. [Ref. 980280] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Business Education, but taught courses requiring certification in ESE. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1471	
254 ESE Support Level 4	<u>(1.1471)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>(2.8066)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) only eligible students who were in attendance and membership for a particular survey are reported for FTE funding; (3) students are reported in the proper FEFP funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (4) teachers are properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; and (5) teachers complete all required in-service training and college education requirements on a timely basis, pursuant to their individual timelines.

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

Volusia 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)

Volusia 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.In-service Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Volusia 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, except for finding No. 83 as discussed below. A copy of management's response may be found beginning on page 65 of this report. Management's response included various documentation related to finding No. 83 which has not been reproduced in this report, but is available at the offices of the District.

Finding No. 83 (Ref. 980280)

One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Business Education, but taught courses requiring certification in ESE. We made the following audit adjustment:

Management's Response – Management contends that the teacher was not required to be in-field because the teacher taught in a Hospital and Homebound program.

Auditor's Resolution – The students involved were taught in a group setting. Hospital and Homebound programs must provide one-on-one, individualized instruction, pursuant to State Board of Education Rule 6A-6.03020, Florida Administrative Code, and the *Matrix of Services Handbook* issued by the Department of Education. Accordingly, our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Volusia 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 Volusia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Volusia 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 Volusia County. For the fiscal year ended June 30, 2007, the District operated 94 schools, reported 65,357.48 unweighted FTE, and received approximately \$151 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.

Volusia 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.

Volusia 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) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Career Education (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Volusia 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 ESOL Courses	1
1. Boston Avenue School	NA
2. Blue Lake Elementary School	2 through 6
3. Tomoka Elementary School	7 through 9
4. Campbell Middle School	10 through 14
5. Pathways Elementary School	15
6. Deland High School	16 through 19
7. Woodward Avenue Elementary School	NA
8. Deland Middle School	20 through 22
9. Deltona Lakes Elementary School	23 through 25
10. Palm Terrace Elementary School	26 and 27
11. Walter A. Hurst Elementary School	28
12. Mainland High School	29 through 31
13. Horizon Elementary School	32 through 34
14. Edgewater Public School	35 and 36
15. New Smyrna Beach High School	37 through 40
16. Orange City Elementary School	41
17. Ormond Beach Middle School	NA
18. Spruce Creek High School	42 through 45
19. Spruce Creek Elementary School	46
20. Pierson Elementary School	47
21. Atlantic High School	48 through 50
22. Seabreeze Senior High School	51 through 54
23. Southwestern Middle School	55 through 57
24. Edith I. Starke Elementary School	58
25. T. Dewitt Taylor Middle High School	59 through 65
26. Deltona High School	66 and 67
27. Pine Ridge High School	68 through 76
28. Spirit Elementary School	77 through 81
29. Volusia Detention Center	82
30. Halifax Behavioral Center	83



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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 VOLUSIA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 31, 2007, that the Volusia 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 Volusia 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 Volusia 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 19, 2008

SCHEDULE A

Volusia 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	615	100.00%	51,826	100.00%
Sample ²	-	-	447	0.86%
<u>General Test Results</u>				
Net Audit Adjustments – Non-Sample Students	-	-	0	0.00%
<u>Detailed Test Results</u>				
Sample Students w/ Exceptions ³	-	-	21	(4.70%)
Net Audit Adjustments – Sample Students	-	-	(1)	(0.22%)
<u>Combined Test Results</u>				
Net Audit Adjustments	-	-	(1)	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 51,826 students in the following ridership categories: 1,710 in IDEA (K-12), Weighted; 1,152 in IDEA (K-12), Unweighted; 377 in IDEA (PK), Weighted; 65 in IDEA (PK), Unweighted; 91 in Teenage Parents and Infants; 849 in Hazardous Walking; and 47,582 in Two Miles or More. The District also reported operating a total of 615 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Sample students with exceptions are those who had exceptions affecting their ridership classification. 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

Volusia 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 Volusia 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 61.

**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.

General Tests/Non-Sample Students

1. [Ref. 51] The number of days-in-term for 80 students (41 in the October survey and 39 in the February survey) was incorrectly reported. The students were reported for a 98-day term, but should have been reported for a 90-day term, the maximum term allowable for those surveys. We made the following audit adjustments:

October 2006 Survey

<u>98 Days-in-Term</u>	
Two Miles or More	(41)
<u>90 Days-in-Term</u>	
Two Miles or More	41

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
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General Tests/Non-Sample Students (Continued)

February 2007 Survey

98 Days-in-Term

IDEA (K-12), Unweighted (1)

Two Miles or More (38)

90 Days-in-Term

IDEA (K-12), Unweighted 1

Two Miles or More 38 0

2. [Ref. 52] The number of days-in-term for 47 students were incorrectly reported, as follows:

- a. Twelve students (nine at the Volusia County Marine Institute and three students at the Regional Juvenile Detention Center) were reported for a 33-day term, but should have been reported for a 24-day term.
- b. Thirty-five students (34 at the PACE Center for Girls and one student at Storefront East) were reported for a 33-day term, but should have been reported for a 22-day term.

We made the following audit adjustment:

a. **July 2006 Survey**

33 Days-in-Term

Two Miles or More (12)

24 Days-in-Term

Two Miles or More 12 0

b. **July 2006 Survey**

33 Days-in-Term

Two Miles or More (35)

22 Days-in-Term

Two Miles or More 35 0

0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Volusia 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)

3. [Ref. 53] The number of days-in-term for 47 students in the June survey who were issued county bus passes for public bus transportation (VoTran) was incorrectly reported, as follows:

- a. Twenty-three students were reported for a 21-day term, but should have been reported for a 20-day term (two students), 28-day term (two students), or a 36-day term (19 students).
- b. Twenty-four students were reported for a 36-day term, but should have been reported for a 28-day term.

We made the following audit adjustment:

a. <u>June 2007 Survey</u>		
<u>21 Days-in-Term</u>		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	(2)	
Two Miles or More	(18)	
 <u>20 Days-in-Term</u>		
IDEA (K-12), Weighted	2	
 <u>28 Days-in-Term</u>		
Two Miles or More	2	
 <u>36 Days-in-Term</u>		
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	2	
Two Miles or More	<u>16</u>	0
 b. <u>June 2007 Survey</u>		
<u>36 Days-in-Term</u>		
Two Miles or More	(24)	
 <u>28 Days-in-Term</u>		
Two Miles or More	<u>24</u>	<u>0</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Volusia 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)

4. [Ref. 54] The number of days-in-term for 604 students in the June survey was incorrectly reported. The students were reported for a 21-day term, but should have been reported for a 20-day term. We made the following audit adjustment:

June 2007 Survey

21 Days-in-Term

IDEA (K-12), Weighted	(221)	
IDEA (K-12), Unweighted	(28)	
IDEA (PK), Weighted	(26)	
IDEA (PK), Unweighted	(3)	
Two Miles or More	(326)	

20 Days-in-Term

IDEA (K-12), Weighted	221	
IDEA (K-12), Unweighted	28	
IDEA (PK), Weighted	26	
IDEA (PK), Unweighted	3	
Two Miles or More	<u>326</u>	0

5. [Ref. 58] Seventeen students (10 in the October survey and 7 in the February survey) were incorrectly reported in IDEA-weighted ridership categories. The students were not eligible to be reported in a weighted ridership category because they were transported by private passenger cars rather than by school buses. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(9)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	9	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Volusia 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)

February 2007 Survey

<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(5)	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	2	
Two Miles or More	<u>5</u>	<u>0</u>

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

Detailed Tests/Sample Students

6. [Ref. 55] One student in the July survey had withdrawn from school prior to the survey; consequently, the student was not eligible for State transportation funding. We made the following audit adjustment:

July 2006 Survey

<u>24 Days-in-Term</u>		
IDEA (K-12), Unweighted	(1)	(1)

7. [Ref. 56/57] We noted the following exceptions involving 20 students (6 in the October survey (Ref. 56) and 14 in the February survey (Ref. 57)), as follows:

- a. The IEPs for nine students in IDEA (K-12), Weighted did not document that the students needed special transportation services or that the students met at least one of the five criteria required for IDEA-weighted classification. Three of these students were eligible for Two Miles or More and six students were eligible for IDEA (K-12), Unweighted.
- b. Nine students were incorrectly reported in IDEA (K-12), Unweighted. Eight of the students lived more than two miles from school and should have been reported in Two Miles or More, and one student was eligible to be reported in Hazardous Walking.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests/Sample Students (Continued)

- c. Two students in the February survey were incorrectly reported in Hazardous Walking. 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:

a. **October 2006 Survey**

Ref. 56

90 Days-in-Term

IDEA (K-12), Weighted (3)

IDEA (K-12), Unweighted 1

Two Miles or More 2

February 2007 Survey

Ref. 57

90 Days-in-Term

IDEA (K-12), Weighted (6)

IDEA (K-12), Unweighted 5

Two Miles or More 1 0

b. **October 2006 Survey**

Ref. 56

90 Days-in-Term

IDEA (K-12), Unweighted (3)

Two Miles or More 3

February 2007 Survey

Ref. 57

90 Days-in-Term

IDEA (K-12), Unweighted (6)

Hazardous Walking 1

Two Miles or More 5 0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Volusia 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)	
c. <u>February 2007 Survey</u>	
<u>Ref. 57</u>	
<u>90 Days-in-Term</u>	
Hazardous Walking	(2)
Two Miles or More	<u>2</u>
	0
	0
Net Audit Adjustments – Detailed Tests/Sample Students	<u>(1)</u>
<hr style="width: 20%; margin: 10px auto;"/>	
<u>Summary</u>	
<u>Sample Students with Exceptions</u>	<u>21</u>
<u>Net Audit Adjustments</u>	
General Tests -- Non-Sample Students	--
Detailed Tests -- Sample Students	--
<u>Net Audit Adjustments/General and Detailed Tests</u>	<u>(1)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days-in-term reported for each survey is correct and in agreement with applicable supporting records; (2) only those students who are in attendance and membership and are eligible for reporting based upon ridership on an eligible bus during the survey period are reported with each survey’s results; (3) students are reported in the correct ridership categories; and (4) ESE students who receive special transportation services have their need for such services clearly specified on their IEPs.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 65 of this report.

The accompanying notes are an integral part of this schedule.

Volusia 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 Volusia County

For the fiscal year ended June 30, 2007, the District received approximately \$12 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 ¹	0	51
October 2006	267	25,512
February 2007	271	25,612
June 2007	<u>77</u>	<u>651</u>
Total	<u>615</u>	<u>51,826</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

¹ The District did not operate any buses during this reporting survey. The students were transported by means of City Operated Buses (General Transportation (Vo-Tran)) only.

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE



Dr. Margaret A. Smith
Superintendent of Schools

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School Board of Volusia County

Ms. Judy Conte, Chairman
Mrs. Diane Smith, Vice-Chairman
Dr. Al Williams
Ms. Candace Lankford
Mr. Stan Schmidt

July 15, 2008

David W. Martin
Auditor General, State of Florida
Room 412 C
Claude Pepper Building
111 West Madison Street
Tallahassee, Fl. 32399-1450

Attn: Joseph L. Williams, Section 321

RE: Response to the draft of the Report on Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2007 for the School District of Volusia County.

Dear Mr. Martin:

The School District of Volusia County is in agreement with the findings of the Audit General with the exception of one finding noted below regarding teacher certification:

Finding # 83. Halifax Behavioral Center (reference #980280) Out of Field Teachers and Parental Notification as required by Section 1012.42, Florida Statutes and the provisions of Rule 6A-1.0503, Teacher Certification.

District Position: The program at Halifax Behavioral Services is a joint effort among the Halifax Hospital, Department of Children and Families and Volusia County Schools. The teacher, whose certification is in question, teaches in an inpatient unit under the Hospital/Homebound program. Hospital/Homebound teachers must be certified but not any particular area.

The details to support the district's position are enclosed.

Corrective Action

The findings contained in the final report will be used as training items with schools to deter similar findings in future audits. Corrective actions for each program/service area follows:

Attendance

The district is implementing an electronic attendance system that will improve accuracy in attendance reporting. Attendance data accuracy will be emphasized during training.

Certification

As a result of the State of Florida certification audit, measures will be implemented to improve the software that monitors the teachers' assignment and certification. Through our Human Resources' Crosse Pointe system we will be able to create a report that will alert personnel to any teaching assignments when a teacher does not have either an approved out-of-field on file or the appropriate certification. Certification information will be presented at area principal meetings to update administrators of the importance and procedure for reporting teachers when assignment changes result in an out-of-field situation.

An Equal Opportunity Employer

Mr. Martin
Page 2
June 15, 2008

ESE

In training meetings, emphasis will be placed on the need to ensure coding for accurate. Programming will be changed to require a new matrix for FTE Program categories 254 and 255 when Individual Educational Plans (I.E.P.'s) are developed or reviewed.

ESOL

The ESOL Compliance Office has developed a check list form to be used while conducting district self-audits at school sites. This form addresses the Identification, Assessment and Placement of ELL students. During district self-audits, ESOL staff personnel will check for specific information and data entries when monitoring the ESOL folders. The Data clerks and registrars will be interviewed and any discrepancies found in ESOL procedures and data input will be clarified such as: eligible courses reported for ESOL FTE and proper FEFP funding. The LEP Student Plan will be monitored for all required entries per state statutes and regulations which include:

- Entry/ Exit and classification dates
- Yearly review and update of LEP Student Plans
- Extension of Services beyond the 3rd year and up to the end of the 6th year
- Parental Notification of Entry/Exit from the program
- Use of proper documentation of LEP minutes when exiting or extending services beyond the base 3 years

The district self-audits will be conducted by the ESOL team periodically and those schools with citations will be made a priority. District self-audit findings will be shared with principals at each site.

Career Technical Education

We will provide information to the high school AP responsible for the audit in order to eliminate any future findings in the area of On-the-job training and missing timecards.

1. Annual training will be held for all OJT teachers where rules are covered.
2. Each teacher will receive an OJT manual plus it is posted on the web for them as well.
3. We will emphasis the requirements in all future meetings with OJT teachers.

Transportation Department

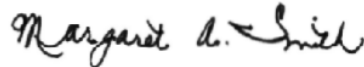
- (1) **Reporting days in term:** The below survey periods will be used to ensure we report the days correctly.
 - DJJ Calendar 240 days and shall be reported as
 - i. Survey (1) July 30 days
 - ii. Survey (2) October 90 days
 - iii. Survey (3) February 90 days
 - iv. Survey (4) June 30 day
 - PACE DJJ Calendar 230 days and shall be reported as
 - i. Survey (1) July 24 days
 - ii. Survey (2) October 90 days
 - iii. Survey (3) February 90 days
 - iv. Survey (4) June 26 days
- (2) **Attendance and membership:** the students' ridership records are now matched against the schools attendance and membership records (program).
- (3) **Ridership categories:**
All ridership data is checked against the students' attendance and IEP records to ensure the data meets the criteria for accurate reporting.

Mr. Martin
Page 3
June 15, 2008

I appreciate the opportunity to respond to the draft of the Florida Education Finance Program Audit Report and consideration of the one item of contention. Compliance with rules pertaining to the Florida Education Finance Program is important to the School District of Volusia County and every effort will be made to correct deficiencies.

We wish to express our appreciation to you and your staff for an audit that was conducted in a timely and professional manner.

Respectfully,



Margaret A. Smith, D. Ed.
Superintendent of Schools

cc: Dr. Chris Colwell
Mr. Tim Huth
Dr. Robert Moll
Ms. Connie Erickson