

AUDITOR GENERAL
DAVID W. MARTIN, CPA



PALM BEACH 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

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

	<i>District No.</i>
<i>Dr. Monroe Benaim, M.D., Vice-Chair from 11-21-06</i>	1
<i>Paulette Burdick</i>	2
<i>William G. Graham, Vice-Chair to 11-20-06, Chair from 11-21-06</i>	3
<i>Thomas E. Lynch to 11-20-06, Chair</i>	4
<i>Robert J. Kanjian from 11-21-06</i>	4
<i>Mark Hansen</i>	5
<i>Dr. Sandra S. Richmond</i>	6
<i>Dr. Debra L. Robinson</i>	7

Dr. Arthur C. Johnson, Superintendent

This examination was conducted by Pamela Kelly, CPA, Richard J. Miller, Christopher Tynes, and Eric Seldomridge, 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.

Palm Beach 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	20
Schedule E – Recommendations and Regulatory Citations.....	88
Schedule F – Summary of Management’s Response	91
Notes to Schedules.....	93
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	98
Schedule A - Populations, Samples, and Test Results	101
Schedule B - Findings and Audit Adjustments.....	102
Schedule C – Recommendations and Regulatory Citations.....	117
Schedule D – Summary of Management’s Response	118
Notes to Schedules.....	120
MANAGEMENT'S RESPONSE.....	122

Palm Beach 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

IFSP – Individual Family Support 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



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



850/488-5534
Fax: 488-6975

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

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

We have examined management's assertion, included in its representation letter dated July 9, 2007, that the Palm Beach County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

One hundred and eleven of the 643 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of college credits or in-service points in ESOL.¹

2. Students

We noted exceptions involving 105 of the 632 students in our sample for ESE Support Levels 4 and 5²; and 334 of the 474 students in our sample for Career Education 9-12 (OJT)³. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Palm Beach 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.

¹ For teachers, see SCHEDULE D, finding Nos. 6, 7, 8, 9, 10, 11, 12, 14, 15, 17, 18, 19, 21, 32, 33, 34, 39, 40, 45, 46, 47, 49, 51, 57, 58, 60, 61, 62, 65, 70, 71, 72, 73, 74, 77, 78, 83, 84, 85, 87, 88, 93, 97, 108, 111, 116, 117, 120, 121, 127, 128, 135, 138, 139, 140, 145, 146, 147, 152, 153, 154, 155, 159, 162, 164, 167, 169, 174, 178, 194, and 195.

² For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 13, 16, 20, 26, 38, 43, 54, 55, 56, 80, 82, 91, 92, 96, 98, 99, 100, 101, 106, 107, 109, 110, 114, 115, 134, 137, 148, 149, 150, 156, 157, 158, 161, 163, 168, 188, 189, 190, 191, 192, 193, 197, 198, 199, 200, 201, 202, 203, 205, 206, 207, and 208.

³ For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 44, 59, 67, 68, 69, 75, 118, 119, 125, 126, 129, 130, 131, 132, 151, 179, 180, 181, and 182.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher compliance; the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Palm Beach County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



David W. Martin, CPA
June 12, 2008

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

SCHEDULE A

Palm Beach 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	221	100.00%	38,124	100.00%	115,510.6800	100.00%
Sample Size ⁴	45	20.36%	520	1.36%	436.6644	0.38%
Students w/Exceptions	-	-	(20)	(3.85%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	489.1028	-
2. Basic with ESE Services						
Population ³	229	100.00%	9,566	100.00%	31,347.2900	100.00%
Sample Size ⁴	46	20.09%	416	4.35%	349.6022	1.12%
Students w/Exceptions	-	-	(27)	(6.49%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	190.0737	-
3. ESOL						
Population ³	200	100.00%	5,492	100.00%	15,503.1200	100.00%
Sample Size ⁴	43	21.50%	2,094	38.13%	1,766.1338	11.39%
Students w/Exceptions	-	-	(100)	(4.78%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(443.7332)	-
4. ESE Support Levels 4 and 5						
Population ³	105	100.00%	1,112	100.00%	1,478.5700	100.00%
Sample Size ⁴	36	34.29%	632	56.83%	464.3262	31.40%
Students w/Exceptions	-	-	(105)	(16.61%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(196.8581)	-
5. Career Education 9-12						
Population ³	44	100.00%	1,181	100.00%	5,637.4100	100.00%
Sample Size ⁴	9	20.45%	474	40.14%	118.8701	2.11%
Students w/Exceptions	-	-	(334)	(70.46%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(62.0703)	-

<u>All Programs</u>						
Population ³	234	100.00%	55,475	100.00%	169,477.0700	100.00%
Sample Size ⁴	48	20.51%	4,136	7.46%	3,135.5967	1.85%
Students w/Exceptions	-	-	(586)	(14.174%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(23.4851)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Palm Beach 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	234	100.00%	2,296	100.00%
Sample Size ⁴	48	20.51%	643	28.01%
Teachers w/Exceptions	-	-	(111)	(17.26%)

¹ See NOTE A6.

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

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

⁴ See NOTE B.

⁵ Our audit adjustments present the net effect 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

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

<u>No. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	325.1859	1.035	336.5674
102 Basic 4-8	87.7292	1.000	87.7292
103 Basic 9-12	76.1877	1.088	82.8922
111 Grades K-3 with ESE Services	175.3800	1.035	181.5183
112 Grades 4-8 with ESE Services	14.9302	1.000	14.9302
113 Grades 9-12 with ESE Services	(.2365)	1.088	(.2573)
130 ESOL	(443.7332)	1.275	(565.7598)
254 ESE Support Level 4	(137.5645)	3.734	(513.6658)
255 ESE Support Level 5	(59.2936)	5.201	(308.3860)
300 Career Education 9-12	(62.0703)	1.159	(71.9395)
Total	(23.4851)		(756.3711)

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

Palm Beach 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>#0131</u>	<u>#0141</u>	
101 Basic K-3	156.8933	(.2000)	7.0000	163.6933
102 Basic 4-8	31.1469	.....	2.5000	33.6469
103 Basic 9-12	.9306	1.0000	.....	1.9306
111 Grades K-3 with ESE Services	166.2500	.....	.....	166.2500
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(188.9708)	(.8000)	(9.5000)	(199.2708)
254 ESE Support Level 4	(113.5905)	.....	.....	(113.5905)
255 ESE Support Level 5	(41.3250)	.....	.....	(41.3250)
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>11.3345</u>	<u>.0000</u>	<u>.0000</u>	<u>11.3345</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#0191</u>	<u>#0291</u>	<u>#0361</u>	<u>#0481</u>	
101	163.6933	2.3000	12.5000	.8000	33.6000	212.8933
102	33.6469	.4500	1.0000	2.0000	2.0000	39.0969
103	1.9306	.....	.....	.....	.....	1.9306
111	166.2500	.....	.....	.5000	.5000	167.2500
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(199.2708)	(2.7500)	(13.5000)	(2.8000)	(35.6000)	(253.9208)
254	(113.5905)	.....	.....	(.5000)	(.5000)	(114.5905)
255	(41.3250)	.....	.....	.....	.....	(41.3250)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>11.3345</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>11.3345</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#0561</u>	<u>#0591</u>	<u>#0601</u>	<u>#0621</u>	
101	212.8933	6.5000	1.6250	2.5000	13.0000	236.5183
102	39.0969	.....	.....	.....	4.0000	43.0969
103	1.9306	.....	.....	.....	.....	1.9306
111	167.2500	.....	.....	.....	1.0000	168.2500
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(253.9208)	(6.5000)	(1.6250)	(2.5000)	(17.0000)	(281.5458)
254	(114.5905)	.....	(.2500)	.....	(1.0000)	(115.8405)
255	(41.3250)	.....	.....	.....	.....	(41.3250)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>11.3345</u>	<u>.0000</u>	<u>(.2500)</u>	<u>.0000</u>	<u>.0000</u>	<u>11.0845</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#0651</u>	<u>#0691</u>	<u>#0751</u>	<u>#0831</u>	
101	236.5183	42.5000	.....	3.0000	1.0000	283.0183
102	43.0969	1.0000	.....	.....	2.0000	46.0969
103	1.9306	.....	2.8496	.....	.....	4.7802
111	168.2500	.....	.....	.....	.....	168.2500
112	.0000	.0000	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(281.5458)	(44.0000)	(2.9330)	(3.0000)	(3.0000)	(334.4788)
254	(115.8405)	.....	(.5000)	.....	.....	(116.3405)
255	(41.3250)	(.5000)	.....	.....	.....	(41.8250)
300	<u>.0000</u>	<u>.....</u>	<u>(.3358)</u>	<u>.....</u>	<u>.....</u>	<u>(.3358)</u>
Total	<u>11.0845</u>	<u>(1.0000)</u>	<u>(.9192)</u>	<u>.0000</u>	<u>.0000</u>	<u>9.1653</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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
		#0931	#1241	#1371	#1491	
101	283.0183	3.8500	10.5000	.....	.....	297.3683
102	46.0969	.5000	7.0000	.....	5.1901	58.7870
103	4.7802	.....	.....	5.9394	.....	10.7196
111	168.2500	.....	.5000	.....	.....	168.7500
112	.0000	.....	.0000	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(334.4788)	(4.3500)	(16.0000)	(1.5846)	(5.1901)	(361.6035)
254	(116.3405)	.....	(1.5000)	.....	.....	(117.8405)
255	(41.8250)	.....	(.5000)	.....	.....	(42.3250)
300	<u>(.3358)</u>	<u>.....</u>	<u>.....</u>	<u>(6.6156)</u>	<u>.....</u>	<u>(6.9514)</u>
Total	<u>9.1653</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.2608)</u>	<u>.0000</u>	<u>6.9045</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#1571</u>	<u>#1611</u>	<u>#1691</u>	<u>#1711</u>	
101	297.3683	.....	.....	.....	4.9976	302.3659
102	58.7870	.....	.....	1.9319	2.9976	63.7165
103	10.7196	12.4973	11.8570	.....	.....	35.0739
111	168.7500	.....	.....	.....	.....	168.7500
112	.0000	.....	.....	(.5000)	.....	(.5000)
113	.0000	.....	.....	.....	.....	.0000
130	(361.6035)	(3.3491)	(7.5052)	(.9319)	(5.0000)	(378.3897)
254	(117.8405)	.....	.....	(.5000)	(1.9956)	(120.3361)
255	(42.3250)	.....	.....	.....	(.9996)	(43.3246)
300	<u>(6.9514)</u>	<u>(13.4538)</u>	<u>(5.6000)</u>	.....	.....	<u>(26.0052)</u>
Total	<u>6.9045</u>	<u>(4.3056)</u>	<u>(1.2482)</u>	<u>.0000</u>	<u>.0000</u>	<u>1.3507</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#1731</u>	<u>#1761</u>	<u>#1781</u>	<u>#1801</u>	
101	302.3659	.....	4.0000	5.5000	.....	311.8659
102	63.7165	9.3507	.....	.....	.....	73.0672
103	35.0739	.....	.....	.....	.....	35.0739
111	168.7500	.....	.5000	.....	.4500	169.7000
112	(.5000)	(1.0000)	1.0000	.....	.....	(.5000)
113	.0000	.....	.....	.....	.....	.0000
130	(378.3897)	(8.3507)	(4.0000)	(3.5000)	.....	(394.2404)
254	(120.3361)	.....	(1.0000)	(2.0000)	(.9750)	(124.3111)
255	(43.3246)	.....	(.5000)	.....	.0500	(43.7746)
300	<u>(26.0052)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(26.0052)</u>
Total	<u>1.3507</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4750)</u>	<u>.8757</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#1891</u>	<u>#1901</u>	<u>#1971</u>	<u>#1981</u>	
101	311.8659	1.4000	.....	.....	.....	313.2659
102	73.0672	3.9500	1.5000	2.5300	1.1004	82.1476
103	35.0739	.....	.....	.....	.....	35.0739
111	169.7000	.5000	.9500	.....	.....	171.1500
112	(.5000)	.....	.....	12.5000	.....	12.0000
113	.0000	.....	.....	.....	.....	.0000
130	(394.2404)	(4.8500)	(1.5000)	(2.0300)	(1.1004)	(403.7208)
254	(124.3111)	(1.0000)	(.9500)	(12.0000)	.....	(138.2611)
255	(43.7746)	.....	.....	(1.0000)	.....	(44.7746)
300	<u>(26.0052)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(26.0052)</u>
Total	<u>.8757</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.8757</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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
		#2001	#2181	#2191	#2301	
101	313.2659	.....	.....	.....	.....	313.2659
102	82.1476	.....	.....	.....	.....	82.1476
103	35.0739	1.5842	6.0088	2.4550	2.2428	47.3647
111	171.1500	.....	.....	.....	.....	171.1500
112	12.0000	.....	.....	.....	.....	12.0000
113	.0000	.....	(.5000)	.0000	.5000	.0000
130	(403.7208)	(1.5842)	(1.3344)	(1.9550)	(2.2428)	(410.8372)
254	(138.2611)	.....	.....	.....	.0000	(138.2611)
255	(44.7746)	.....	.....	(.5000)	(.5000)	(45.7746)
300	<u>(26.0052)</u>	<u>(.7486)</u>	<u>(5.1720)</u>	<u>(1.7350)</u>	.....	<u>(33.6608)</u>
Total	<u>.8757</u>	<u>(.7486)</u>	<u>(.9976)</u>	<u>(1.7350)</u>	<u>.0000</u>	<u>(2.6055)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#2361</u>	<u>#2411</u>	<u>#2631</u>	<u>#2671</u>	
101	313.2659	.....	.....	.....	.7500	314.0159
102	82.1476	.....	.....	.....	.3500	82.4976
103	47.3647	3.7850	.....	9.1170	.....	60.2667
111	171.1500	.....	.....	.....	.....	171.1500
112	12.0000	.....	.....	.....	.....	12.0000
113	.0000	(.5000)	.....	.8336	.....	.3336
130	(410.8372)	(3.7850)	.....	(3.6696)	(1.1000)	(419.3918)
254	(138.2611)	.....	(.5000)	(.5834)	.....	(139.3445)
255	(45.7746)	.....	.5000	(.3336)	.....	(45.6082)
300	<u>(33.6608)</u>	<u>.....</u>	<u>.....</u>	<u>(11.3362)</u>	<u>.....</u>	<u>(44.9970)</u>
Total	<u>(2.6055)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(5.9722)</u>	<u>.0000</u>	<u>(9.0777)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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
		#2721	#2741	#2861	#2921	
101	314.0159	3.5000	3.0000	2.0000	.....	322.5159
102	82.4976	.....	.6000	.....	.....	83.0976
103	60.2667	.....	.....	.....	(16.3924)	43.8743
111	171.1500	3.5000	.....	.....	.....	174.6500
112	12.0000	.....	.....	.....	.....	12.0000
113	.3336	.....	.....	.....	(1.6482)	(1.3146)
130	(419.3918)	(3.5000)	(3.6000)	(2.0000)	.....	(428.4918)
254	(139.3445)	(2.0000)	1.0000	(.2500)	.....	(140.5945)
255	(45.6082)	(1.5000)	(1.0000)	.....	.....	(48.1082)
300	(44.9970)	.....	.....	.....	(9.3494)	(54.3464)
Total	(9.0777)	.0000	.0000	(.2500)	(27.3900)	(36.7177)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Palm Beach 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>#2941</u>	<u>#3005</u>	<u>#3006</u>	<u>#3251</u>	
101	322.5159	.....	.....	.....	.....	322.5159
102	83.0976	.....	.4830	4.1486	.....	87.7292
103	43.8743	.....	1.6796	7.3356	22.7982	75.6877
111	174.6500	.4000	.....	.....	.....	175.0500
112	12.0000	.....	.3161	2.5141	.....	14.8302
113	(1.3146)	.....	.3916	3.3832	(2.5000)	(.0398)
130	(428.4918)	.....	(.4336)	(.7915)	(12.5163)	(442.2332)
254	(140.5945)	7.2000	.....	.....	(3.0000)	(136.3945)
255	(48.1082)	(7.6000)	.....	.....	(1.5000)	(57.2082)
300	<u>(54.3464)</u>	<u>.....</u>	<u>(.7740)</u>	<u>(.1080)</u>	<u>(6.8419)</u>	<u>(62.0703)</u>
Total	<u>(36.7177)</u>	<u>.0000</u>	<u>1.6627</u>	<u>16.4820</u>	<u>(3.5600)</u>	<u>(22.1330)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹		Total
		#3351	#9034	
101 Basic K-3	322.5159	1.5000	1.1700	325.1859
102 Basic 4-8	87.7292	.....	.....	87.7292
103 Basic 9-12	75.6877	.....	.5000	76.1877
111 Grades K-3 with ESE Services	175.0500	.....	.3300	175.3800
112 Grades 4-8 with ESE Services	14.8302	.....	.1000	14.9302
113 Grades 9-12 with ESE Services	(.0398)	.....	(.1967)	(.2365)
130 ESOL	(442.2332)	(1.5000)	.....	(443.7332)
254 ESE Support Level 4	(136.3945)	.....	(1.1700)	(137.5645)
255 ESE Support Level 5	(57.2082)	.....	(2.0854)	(59.2936)
300 Career Education 9-12	<u>(62.0703)</u>	<u>.....</u>	<u>.....</u>	<u>(62.0703)</u>
Total	<u>(22.1330)</u>	<u>.0000</u>	<u>(1.3521)</u>	<u>(23.4851)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for students in ESE Support Levels 4 and 5, and Career Education OJT, the Palm Beach 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 88.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

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

District-Wide -- Ineligible ESOL Courses

1. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District's schools incorrectly reported 16 Basic subject area courses in ESOL that were ineligible for such reporting. The courses were taught at 32 schools during the school terms covered by the October and February surveys. We made the following audit adjustment:

101 Basic K-3	156.8933	
102 Basic 4-8	31.1469	
103 Basic 9-12	.9306	
130 ESOL	(188.9708)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**District-Wide -- Full-Time PK, ESE Students Reported as Part-Time**

2. [Ref. 150] The District incorrectly reported 239 full-time PK, ESE students as part-time students. Classifying the students as part-time made them eligible for the three Special Consideration points designated for PK students earning less than .5000 FTE; and, in each student's case, the addition of these three Special Consideration points qualified the student to be reported in the ESE-weighted program Nos. 254 (ESE Support Level 4) or 255 (ESE Support Level 5), rather than in the Basic-weighted program No. 111 (Grades K-3 with ESE Services). In response to our inquiries, management advised us that the District operated several instructional programs for its PK, ESE students, each of which provided less than full-time instruction (i.e., less than 1,500 weekly instructional minutes) after taking into account non-instructional time such as lunch and naps. However, we noted that:

- a. Several PK, ESE students who had sufficient points for program Nos. 254 or 255 were not re-classified by the District from full-time to part-time status as described above. In response to our inquiries, management verbally advised us that the District had re-classified only those PK, ESE students who needed the three Special Consideration points to qualify for program Nos. 254 or 255.
- b. All of the cited PK, ESE students were enrolled full-time in schools that had bell schedules and calendars documenting more than 1,500 instructional minutes per week in a 900-hour instructional school year.
- c. PK students are considered full-time if their instructional schedule provides 720 hours or more of documented annual instruction, pursuant to Section 1011.61(1)(a)1., Florida Statutes. None of the schools in which the cited PK, ESE students were enrolled had a separate bell schedule documenting a part-time instructional schedule (i.e., less than a 720-hour instructional year).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

District-Wide -- Full-Time PK, ESE Students Reported as Part-Time (Continued)

We made the following audit adjustment to re-classify the 239 PK, ESE students in question to full-time status in program No. 111:

111 Grades K-3 with ESE Services	166.2500	
254 ESE Support Level 4	(113.5905)	
255 ESE Support Level 5	(41.3250)	
		<u>11.3345</u>
		<u>11.3345</u>

North Palm Beach Elementary School (#0131)

3. [Ref. 13101] The course schedule for one LEP student incorrectly included a portion of the student's instructional time in program No. 101 (Basic K-3) rather than in program No. 130 (ESOL). We made the following audit adjustment:

101 Basic K-3	(.2000)	
130 ESOL	<u>.2000</u>	.0000

4. [Ref. 13102] The file for one LEP student did not contain documentation justifying the student's continued placement in ESOL for a fourth year. We made the following audit adjustment:

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

Lake Park Elementary School (#0141)

5. [Ref. 14101] The files for three LEP students did not contain documentation that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustment:

101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Lake Park Elementary School (#0141)** (Continued)

6. [Ref. 14170/71/72] Three teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the teachers had earned none of the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 14170) needed 180 points and two teachers (Ref. 14171/72) needed 60 points. We made the following audit adjustments:

<u>Ref. 14170</u>		
101 Basic K-3	5.5000	
130 ESOL	(5.5000)	.0000
<u>Ref. 14171</u>		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
<u>Ref. 14172</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	<u>.0000</u>
		<u>.0000</u>

Washington Elementary School (#0191)

7. [Ref. 19170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the letter used to notify the parents of the teacher's out-of-field status was dated October 14, 2006, one day after the October survey; consequently, the notification was not valid for that survey. We made the following audit adjustment:

101 Basic K-3	.9500	
130 ESOL	(.9500)	.0000

8. [Ref. 19171] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Washington Elementary School (#0191)</u> (Continued)	
<u>We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
102 Basic 4-8	.4500
130 ESOL	<u>(.4500)</u>
	.0000
9. [Ref. 19172/73/74] <u>Three teachers taught Science and Social Studies to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 19172</u>	
101 Basic K-3	.6000
130 ESOL	<u>(.6000)</u>
	.0000
<u>Ref. 19173</u>	
101 Basic K-3	.3000
130 ESOL	<u>(.3000)</u>
	.0000
<u>Ref. 19174</u>	
101 Basic K-3	.2000
130 ESOL	<u>(.2000)</u>
	.0000
10. [Ref. 19175] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the letter used to notify the parents of the teacher's out-of-field status was dated October 14, 2006, one day after the October survey; consequently, the notification was not valid for the October survey. We made the following audit adjustment:</u>	
101 Basic K-3	.2500
130 ESOL	<u>(.2500)</u>
	.0000
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Northboro Elementary School (#0291)

11. [Ref. 29170/71/72] Three teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the teachers had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

Ref. 29170

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

Ref. 29171

101 Basic K-3	6.0000	
130 ESOL	<u>(6.0000)</u>	.0000

Ref. 29172

101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000

12. [Ref. 29173] One teacher taught Primary Language Arts to classes that included LEP students; however, the teacher 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	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

U. B. Kinsey/Palmview Elementary School (#0361)

13. [Ref. 36101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

U. B. Kinsey/Palmview Elementary School (#0361) (Continued)

14. [Ref. 36170/72/73] Three teachers were appropriately approved by the School Board to teach LEP students out-of-field; however, the teachers had earned none of the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. Two teachers (Ref. 36170/73) needed 120 points and one teacher (Ref. 36172) needed 180 points. We made the following audit adjustments:

<u>Ref. 36170</u>		
101 Basic K-3	.8000	
130 ESOL	<u>(.8000)</u>	.0000
<u>Ref. 36172</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 36173</u>		
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

15. [Ref. 36171] One teacher who taught Elementary Education did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We made the following audit adjustment:

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

West Gate Elementary School (#0481)

16. [Ref. 48101] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We also noted that the file did not contain a Matrix of Services form that was valid for the reporting survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

West Gate Elementary School (#0481) (Continued)

17. [Ref. 48170/71/72/73] Four teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the teachers had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers' in-service training timelines. Two teachers (Ref. 48171/72) needed 120 points, one teacher (Ref. 48170) needed 180 points, and one teacher (Ref. 48173) needed 240 points. We made the following audit adjustments:

<u>Ref. 48170</u>		
101 Basic K-3	9.9500	
130 ESOL	<u>(9.9500)</u>	.0000
<u>Ref. 48171</u>		
101 Basic K-3	14.7000	
130 ESOL	<u>(14.7000)</u>	.0000
<u>Ref. 48172</u>		
101 Basic K-3	6.8000	
130 ESOL	<u>(6.8000)</u>	.0000
<u>Ref. 48173</u>		
102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

18. [Ref. 48174] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the teacher had earned none 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	2.1500	
130 ESOL	<u>(2.1500)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Palmetto Elementary School (#0561)

19. [Ref. 56170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the teacher had earned none 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	6.5000	
130 ESOL	(6.5000)	.0000
		.0000

Meadow Park Elementary School (#0591)

20. [Ref. 59101] The file for one ESE PK student did not contain an IEP or Matrix of Services form that was valid for the reporting survey. We made the following audit adjustment:

254 ESE Support Level 4	(.2500)	(.2500)
-------------------------	---------	---------

21. [Ref. 59170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, 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:

101 Basic K-3	1.6250	
130 ESOL	(1.6250)	.0000
		(.2500)

Berkshire Elementary School (#0601)

22. [Ref. 60102] The letter used to notify the parents of one LEP student of the student's ESOL-placement was undated, and we could not otherwise determine whether the notification was made on a timely basis. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Berkshire Elementary School (#0601)</u> (Continued)	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u>
	.0000
23. [Ref. 60104] <u>The file for one LEP student did not contain documentation supporting the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u>	
101 Basic K-3	1.0000
130 ESOL	<u>(1.0000)</u>
	.0000
24. [Ref. 60105] <u>The file for one LEP student did not contain documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>	
101 Basic K-3	.5000
130 ESOL	<u>(.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Forest Hill Elementary School (#0621)</u>	
25. [Ref. 62170] <u>One teacher was hired as a long-term substitute for the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.</u>	
	.0000
26. [Ref. 62101] <u>The Matrix of Services form for one ESE student incorrectly included three Special Considerations points for which the student was not eligible. The points were designated for PK students earning less than .5000 FTE. The student was a kindergarten student and earned .5000 FTE during the FTE survey period. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)
Forest Hill Elementary School (#0621) (Continued)		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
27. [Ref. 62102] <u>The files for four LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth year. We made the following audit adjustment:</u>		
101 Basic K-3	3.5000	
130 ESOL	(3.5000)	.0000
28. [Ref. 62103] <u>The LEP Student Plan for one student was not reviewed and updated for the 2006-07 school year. We also noted the student's file did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
29. [Ref. 62104] <u>The LEP Committees for two FES students did not consider at least two of the five criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' continued placement in ESOL. We also noted that the LEP Committees did not consist of the required number of District personnel and there was no documentation that the students' parents had been invited to attend the Committee meetings. We made the following audit adjustment:</u>		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
30. [Ref. 62105] <u>The file for one LEP student did not contain documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>
Forest Hill Elementary School (#0621) (Continued)	
102 Basic 4-8	1.0000
130 ESOL	(1.0000)
	.0000
<p>31. [Ref. 62106] <u>The parental notification letter for one LEP student was dated after the reporting survey had ended; consequently, the notification was not timely. We made the following audit adjustment:</u></p>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
<p>32. [Ref. 62171] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u></p>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
<p>33. [Ref. 62172] <u>One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 60 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:</u></p>	
102 Basic 4-8	3.0000
130 ESOL	(3.0000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Forest Hill Elementary School (#0621) (Continued)

34. [Ref. 62173] One teacher taught Primary Language Arts to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted the teacher had earned none of the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher needed 180 points by the October survey and 240 points by the February survey. We made the following audit adjustment:

101 Basic K-3	6.0000	
130 ESOL	<u>(6.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Palm Springs Elementary School (#0651)

35. [Ref. 65101] One ESE student and one LEP student were absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.5000)	
130 ESOL	<u>(.5000)</u>	(1.0000)

36. [Ref. 65102] The file for one LEP student was missing and could not be located. We made the following audit adjustment:

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

37. [Ref. 65103] The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth year (one student) or had documentation dated after the October survey (one student). We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Palm Springs Elementary School (#0651) (Continued)

38. [Ref. 65105] One ESE student was not reported in accordance with the student's 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

39. [Ref. 65170] One Elementary Education teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach Elementary Education or LEP students and was not approved by the School Board to teach Elementary Education or ESOL out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status in Elementary Education or ESOL. We further noted that the teacher had earned none 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	3.5000	
130 ESOL	(3.5000)	.0000

40. [Ref. 65171/72/73/74/75/76] Six teachers taught Primary Language Arts to classes which included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that one teacher (Ref. 65176) had earned none 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 adjustments:

<u>Ref. 65171</u>		
101 Basic K-3	8.5000	
130 ESOL	(8.5000)	.0000

<u>Ref. 65172</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Palm Springs Elementary School (#0651)</u> (Continued)		
<u>Ref. 65173</u>		
101 Basic K-3	7.0000	
130 ESOL	<u>(7.0000)</u>	.0000
<u>Ref. 65174</u>		
101 Basic K-3	8.5000	
130 ESOL	<u>(8.5000)</u>	.0000
<u>Ref. 65175</u>		
101 Basic K-3	7.0000	
130 ESOL	<u>(7.0000)</u>	.0000
<u>Ref. 65176</u>		
101 Basic K-3	5.5000	
130 ESOL	<u>(5.5000)</u>	<u>.0000</u>
		<u>(1.0000)</u>

Lake Worth High School (#0691)

41. [Ref. 69101] We noted the following exceptions for three students in ESOL: (a) the files for two students did not contain documentation justifying the students' continued ESOL-placement for a fourth and sixth year, respectively; and (b) the file for one student indicated that the student was FES and ineligible for ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	1.0890	
130 ESOL	<u>(1.0890)</u>	.0000

42. [Ref. 69102] The reported course schedules for three LEP students were funded using an incorrect priority. Courses in program No. 103 (Basic 9-12) were funded prior to courses in program No. 130 (ESOL) and program No. 300 (Career Education 9-12). We made the following audit adjustment:

103 Basic 9-12	(.1684)	
130 ESOL	.0850	
300 Career Education 9-12	<u>.0834</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Lake Worth High School (#0691) (Continued)

43. [Ref. 69103] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
-------------------------	---------	---------

44. [Ref. 69104/05] The timecards for two Career Education students in OJT were missing and could not be located for the October survey (Ref. 69104/05). We also noted that one of the two students (Ref. 69104) was reported in the February survey for more hours than his timecard supported. The student was reported for 8.34 hours, but the student's timecard supported only 4 hours. We made the following audit adjustments:

<u>Ref. 69104</u> 300 Career Education 9-12	(.1694)	(.1694)
--	---------	---------

<u>Ref. 69105</u> 300 Career Education 9-12	(.2498)	(.2498)
--	---------	---------

45. [Ref. 69170/72] Two teachers were appropriately approved by the School Board to teach LEP students out-of-field, but had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timeline. One teacher (Ref. 69170) had earned none of 120 required points and the other (Ref. 69172) had earned only 60 of 180 required points. We made the following audit adjustments:

<u>Ref. 69170</u> 103 Basic 9-12	.5068	
130 ESOL	(.5068)	.0000

<u>Ref. 69172</u> 103 Basic 9-12	.5048	
130 ESOL	(.5048)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Worth High School (#0691) (Continued)

46. [Ref. 69171/73/75] Three teachers taught Basic subject areas to classes that included LEP students, but had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. Two of the three teachers taught Mathematics (Ref. 69171/75), and one had earned only 35 points and the other had earned none. The third teacher taught Biology (Ref. 69173) and had earned only 12 points. We made the following audit adjustments:

<u>Ref. 69171</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
<u>Ref. 69173</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
<u>Ref. 69175</u>		
103 Basic 9-12	.5838	
130 ESOL	<u>(.5838)</u>	.0000
		<u>(.9192)</u>

Lantana Elementary School (#0751)

47. [Ref. 75170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the 180 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	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Forest Park Elementary School (#0831)

48. [Ref. 83101] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:

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

49. [Ref. 83170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, 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:

102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
		<u>.0000</u>

J. C. Mitchell Elementary School (#0931)

50. [Ref. 93101] The files for two students in ESOL indicated that the students were FES and ineligible for ESOL-placement. We made the following audit adjustment:

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

51. [Ref. 93170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none 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	3.3500	
130 ESOL	(3.3500)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Gove Elementary School (#1241)</u>		
52. [Ref. 124101] <u>The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
53. [Ref. 124102] <u>The file for one ESE student did not contain evidence that the student's parents had been notified of the student's IEP meeting. We made the following adjustment:</u>		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
54. [Ref. 124103] <u>The file for one ESE student did not contain evidence that one of the District's ESE specialists had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000
55. [Ref. 124104] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
56. [Ref. 124105] <u>The Matrix of Services forms for two ESE students were more than three years old and had expired. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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**Gove Elementary School (#1241)** (Continued)

57. [Ref. 124170] One Primary Language Arts teacher in the October and February surveys had earned none of the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher needed 120 points by the October survey and 180 points by the February survey. We made the following audit adjustment:

101 Basic K-3	10.0000	
130 ESOL	<u>(10.0000)</u>	.0000

58. [Ref. 124171] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

102 Basic 4-8	6.0000	
130 ESOL	<u>(6.0000)</u>	.0000
		<u>.0000</u>

Palm Beach Gardens High School (#1371)

59. [Ref. 137102/03/04/05] The course schedules for 54 students (53 in our Career Education sample and one in our Basic sample) were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the students' on-campus courses (Ref. 137102). We also noted the following additional exceptions involving 20 of these students:

- a. The timecards for 14 students were missing and could not be located (Ref. 137103).
- b. The timecards for three students indicated that they did not work during the reporting survey (Ref. 137104).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Palm BeachGardens High School (#1371) (Continued)

- c. Three students were reported for more hours than their timecards supported (Ref. 137105).

We made the following audit adjustments:

<u>Ref. 137102</u>		
103 Basic 9-12	4.3548	
300 Career Education 9-12	<u>(4.3548)</u>	.0000
<u>Ref. 137103</u>		
300 Career Education 9-12	<u>(1.7458)</u>	(1.7458)
<u>Ref. 137104</u>		
300 Career Education 9-12	<u>(.4158)</u>	(.4158)
<u>Ref. 137105</u>		
300 Career Education 9-12	<u>(.0992)</u>	(.0992)

- 60. [Ref. 137170] One teacher taught Mathematics to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000

- 61. [Ref. 137171/73] Two teachers were appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 137171) needed 60 points and the other (Ref. 137173) needed 300. We made the following audit adjustments:

<u>Ref. 137171</u>		
103 Basic 9-12	.5004	
130 ESOL	<u>(.5004)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Palm Beach Gardens High School (#1371) (Continued)

<u>Ref. 137173</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	<u>.0000</u>

62. [Ref. 137172] One teacher taught Intensive Reading to classes that included LEP students, but was not properly certified to teach Intensive Reading or LEP students. We noted that the teacher was approved by the School Board to teach Reading and LEP students out-of-field; however, the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline and had not earned the required six hours of college credit towards certification in Reading, the teacher's out-of-field subject area. We made the following audit adjustment:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	<u>.0000</u>
		<u>(2.2608)</u>

Boca Raton Middle School (#1491)

63. [Ref. 149101] The course schedules for five LEP students incorrectly included a portion of the student's instructional time in program No. 102 (Basic 4-8) rather than in program No. 130 (ESOL). We made the following audit adjustment:

102 Basic 4-8	(.9767)	
130 ESOL	.9767	<u>.0000</u>

64. [Ref. 149102] The LEP Student Plans for six students were incomplete. The students' Plans did not show their instructional programs and related course schedules, nor were these items attached to, or referenced in, the students' Plans; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Boca Raton Middle School (#1491)</u> (Continued)		
102 Basic 4-8	4.9068	
130 ESOL	<u>(4.9068)</u>	.0000
65. [Ref. 149170] <u>One teacher was appropriately approved by the School Board to teach LEP students, but had earned only 3 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>		
102 Basic 4-8	1.2600	
130 ESOL	<u>(1.2600)</u>	.0000
		<u>.0000</u>
<u>South Technical Education Center (#1571)</u>		
66. [Ref. 157101] <u>The English language assessment tests for three LEP students in their fourth, fifth, or sixth year of ESOL-placement were missing and could not be located; consequently, their ESOL-placement was not adequately supported. We made the following audit adjustment:</u>		
103 Basic 9-12	.6151	
130 ESOL	<u>(.6151)</u>	.0000
67. [Ref. 157102] <u>The course schedules for 16 Career Education students in OJT were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the students' on-campus courses. We made the following audit adjustment:</u>		
103 Basic 9-12	1.8357	
300 Career Education 9-12	<u>(1.8357)</u>	.0000
68. [Ref. 157103] <u>The timecards for 11 Career Education students in OJT were missing and could not be located. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>South Technical Education Center (#1571)</u> (Continued)	
300 Career Education 9-12	(1.4356) (1.4356)
<p>69. [Ref. 157104] <u>The course schedules for 22 Career Education students in OJT were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the students' on-campus courses. We also noted the following exceptions for 21 of the 22 students:</u></p> <p style="margin-left: 20px;">a. <u>The timecards for 18 students were missing and could not be located.</u></p> <p style="margin-left: 20px;">b. <u>The timecards for three students were not signed by the students' employers. We also noted the timecard for one of these students supported less time (.75 hours) than was reported for the student (4.5 hours) and the timecard covering the February survey for one of the students was missing and could not be located.</u></p> <p><u>We made the following audit adjustment:</u></p>	
103 Basic 9-12	2.2783
300 Career Education 9-12	(5.1483) (2.8700)
<p>70. [Ref. 157170/74] <u>Two teachers were appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 15174) needed 60 points and the other (Ref. 15170) needed 120. We made the following audit adjustments:</u></p>	
<u>Ref. 15170</u>	
103 Basic 9-12	.2734
130 ESOL	(.2734) .0000
<u>Ref. 15174</u>	
103 Basic 9-12	.1367
130 ESOL	(.1367) .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

South Technical Education Center (#1571) (Continued)

71. [Ref. 157171/76] Two teachers who taught Mathematics (Ref. 157171) and English (Ref. 157176), respectively, did not hold Florida teaching certificates, and were not otherwise qualified to teach. We made the following audit adjustments:

<u>Ref. 157171</u>		
103 Basic 9-12	.4101	
130 ESOL	(.4101)	.0000

<u>Ref. 157176</u>		
103 Basic 9-12	.2734	
130 ESOL	(.2734)	.0000

72. [Ref. 157172] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.4101	
130 ESOL	(.4101)	.0000

73. [Ref. 157173/75] Two teachers taught Chemistry (Ref. 157173) and Social Science (Ref. 157175), respectively, to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 157173</u>		
103 Basic 9-12	.4101	
130 ESOL	(.4101)	.0000

<u>Ref. 157175</u>		
103 Basic 9-12	.8202	
130 ESOL	(.8202)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**South Technical Education Center (#1571)** (Continued)

74. [Ref. 157177] 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 courses which required certification as a Teacher Coordinator of Work Experience. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	5.0342	
300 Career Education 9-12	(5.0342)	
		.0000
		(4.3056)

Santaluces High School (#1611)

75. [Ref. 161101/02/03/04] We noted the following exceptions involving 33 Career Education students in OJT:

- a. The course schedules for 30 students were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the students' on-campus courses (Ref. 161101). We also noted the following additional exceptions for 4 of these 30 students: the timecards for two students were missing and could not be located, and the timecards for two students indicated that the students did not work during the survey.
- b. One student enrolled in school after the end of the reporting survey, and should not have been included with that survey's results (Ref. 161102).
- c. The timecards for one student were missing and could not be located (Ref. 161103).
- d. The timecard for one student indicated that the student was not employed during the reporting survey and should not have been reported for OJT time (Ref. 161104).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>	
Santaluces High School (#1611) (Continued)		
<u>We made the following audit adjustments:</u>		
<u>Ref. 161101</u>		
103 Basic 9-12	4.4100	
300 Career Education 9-12	(4.4100)	.0000
<u>Ref. 161102</u>		
103 Basic 9-12	(.0582)	
300 Career Education 9-12	(.4418)	(.5000)
<u>Ref. 161103</u>		
300 Career Education 9-12	(.4158)	(.4158)
<u>Ref. 161104</u>		
300 Career Education 9-12	(.3324)	(.3324)
76. [Ref. 161105] <u>The file for one student in ESOL indicated that the student was FES, a competent English reader and writer, and ineligible for ESOL-placement. We made the following audit adjustment:</u>		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
77. [Ref. 161170/75/78/79] <u>Four teachers taught Basic subject areas (three in Science (Ref. 161170/78/79) and one in Mathematics (Ref. 161175)) to classes that included LEP students, but the teachers had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. The teachers had earned only 20 (Ref. 161170), zero (Ref. 161178/79), and 33 (Ref. 161175) in-service training points. We made the following audit adjustments:</u>		
<u>Ref. 161170</u>		
103 Basic 9-12	.5838	
130 ESOL	(.5838)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Santaluces High School (#1611)</u> (Continued)		
Ref. 161175		
103 Basic 9-12	3.3360	
130 ESOL	<u>(3.3360)</u>	.0000
Ref. 161178		
103 Basic 9-12	1.0842	
130 ESOL	<u>(1.0842)</u>	.0000
Ref. 161179		
103 Basic 9-12	1.2510	
130 ESOL	<u>(1.2510)</u>	.0000
78. [Ref. 161171] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.8332	
130 ESOL	<u>(.8332)</u>	.0000 <u>(1.2482)</u>
<u>Crestwood Community Middle School (#1691)</u>		
79. [Ref. 169101] <u>The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000
80. [Ref. 169102] <u>The Matrix of Services form for one ESE student was more than three years old and had expired. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Crestwood Community Middle School (#1691) (Continued)

81. [Ref. 169103] The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth year. We made the following audit adjustment:

102 Basic 4-8	.9319	
130 ESOL	(.9319)	.0000
		.0000

Seminole Trails Elementary School (#1711)

82. [Ref. 171101] 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	(.5000)	.0000

83. [Ref. 171170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none 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:

101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000

84. [Ref. 171171] One teacher was appropriately approved by the School Board to teach ESE out-of-field, but the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.9976	
102 Basic 4-8	1.9976	
254 ESE Support Level 4	(2.4956)	
255 ESE Support Level 5	(.4996)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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**Seminole Trails Elementary School (#1711)** (Continued)

85. [Ref. 171172] One teacher taught Primary Language Arts to classes that included LEP students; however, the teacher 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	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

Jupiter Middle School (#1731)

86. [Ref. 173101] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

87. [Ref. 173171] One teacher taught Social Science to classes that included LEP students, but had earned only 31 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:

102 Basic 4-8	.5168	
130 ESOL	(.5168)	.0000

88. [Ref. 173172] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher needed 120 points by the October survey, and 180 points by the February survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>
Jupiter Middle School (#1731) (Continued)		
102 Basic 4-8	7.8339	
130 ESOL	(7.8339)	.0000
		<u>.0000</u>
H. L. Johnson Elementary School (#1761)		
89. [Ref. 176101/02] <u>The files for four LEP students did not contain documentation justifying the students' continued ESOL-placement for a fourth year.</u>		
<u>We made the following audit adjustments:</u>		
<u>Ref. 176101</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
<u>Ref. 176102</u>		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
90. [Ref. 176103] <u>The LEP Student Plan for one student was dated after the end of the reporting survey; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
91. [Ref. 176104] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000
92. [Ref. 176105] <u>The Matrix of Services form for one ESE student was not reviewed when the student's IEP was reviewed and updated. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>H. L. Johnson Elementary School (#1761)</u> (Continued)		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
93. [Ref. 176170] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
<u>Whispering Pines Elementary School (#1781)</u>		
94. [Ref. 178101] <u>The LEP Committees for two FES students did not consider at least two of the five criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' continued placement in ESOL. We made the following audit adjustment:</u>		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
95. [Ref. 178102] <u>The file for one student in ESOL did not contain adequate documentation to support the student's LEP classification and reporting in ESOL. We also noted that the file did not contain documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Whispering Pines Elementary School (#1781) (Continued)

96. [Ref. 178103] The IEPs for three ESE students did not indicate that the required District personnel had participated in the students' IEP meetings. Two of the IEPs did not show that the District's Local Education Agent Specialist had participated and one did not show that the student's ESE teacher had participated. We made the following audit adjustment:

101 Basic K-3	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

97. [Ref. 178170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, 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:

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

Royal Palm School (#1801)

98. [Ref. 180102] One PK student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:

254 ESE Support Level 4	<u>(.4750)</u>	(.4750)
-------------------------	----------------	---------

99. [Ref. 180104] The Matrix of Services forms for two ESE students incorrectly included one Special Considerations point for which the students were not eligible. This point was designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. The students cited had a Level 5 rating in only three Domains. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Royal Palm School (#1801)</u> (Continued)	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
	.0000
<p>100. [Ref. 180105] <u>The Matrix of Services form for one ESE student incorrectly included 13 Special Considerations points for which the student was not eligible. The 13 points were designated for students who were served in the home or hospital on a one-to-one basis. The student cited was not served under those circumstances. We made the following audit adjustment:</u></p>	
111 Grades K-3 with ESE Services	.4500
255 ESE Support Level 5	(.4500)
	.0000
<p>101. [Ref. 180106] <u>Five ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u></p>	
254 ESE Support Level 4	(2.5000)
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
255 ESE Support Level 5	2.5000
	.0000
	(.4750)
<u>Banyan Creek Elementary School (#1891)</u>	
<p>102. [Ref. 189101] <u>The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u></p>	
102 Basic 4-8	.4500
130 ESOL	(.4500)
	.0000
<p>103. [Ref. 189102] <u>The parental notification letter for three LEP students was dated after the October survey; consequently, the notification was not timely. We made the following audit adjustment:</u></p>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Banyan Creek Elementary School (#1891)</u> (Continued)		
101 Basic K-3	.9000	
102 Basic 4-8	.4500	
130 ESOL	<u>(1.3500)</u>	.0000
104. [Ref. 189103] <u>The files for three LEP students did not contain documentation that the students' parents had been notified of the students' ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	2.2500	
130 ESOL	<u>(2.2500)</u>	.0000
105. [Ref. 189104] <u>The file for one student in ESOL indicated that the student was FES and ineligible for ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	.4500	
130 ESOL	<u>(.4500)</u>	.0000
106. [Ref. 189105] <u>The file for one ESE student (who was in our ESE Support Levels 4 and 5 sample) did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000
107. [Ref. 189106] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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**Banyan Creek Elementary School (#1891)** (Continued)

108. [Ref. 189170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher needed 120 points for Primary Language Arts course instruction and 60 points for Basic subject area course instruction. We made the following audit adjustment:

102 Basic 4-8	.3500	
130 ESOL	(.3500)	<u>.0000</u>
		<u>.0000</u>

Loxahatchee Groves Elementary School (#1901)

109. [Ref. 190101] The *Matrix of Services* form for one ESE student was missing and could not be located. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.4750	
254 ESE Support Level 4	(.4750)	.0000

110. [Ref. 190102] The *Matrix of Services* form for one ESE student in program No. 254 (ESE Support Level 4) was not properly scored. The *Matrix* form showed a total of 18 points rather than the correct 16 points. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.4750	
254 ESE Support Level 4	(.4750)	.0000

111. [Ref. 190170] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher 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:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Loxahatchee Groves Elementary School (#1901)</u> (Continued)		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
		<u>.0000</u>
<u>Watson B. Duncan Middle School (#1971)</u>		
112. [Ref. 197101] <u>The reported course schedules for one LEP student was funded using an incorrect priority. A course in program No. 102 (Basic 4-8) was funded prior to a course in program No. 130 (ESOL). We made the following audit adjustment:</u>		
102 Basic 4-8	(.0100)	
130 ESOL	<u>.0100</u>	.0000
113. [Ref. 197102] <u>The IEP for one ESE student did not indicate that the student's ESE teacher had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(1.5000)	.0000
114. [Ref. 197103] <u>We noted the following regarding the Matrix of Services forms for 12 ESE students: the Matrix forms for 11 students were not reviewed and updated when the students' IEPs had been revised and the Matrix form for one student was not dated. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	12.0000	
254 ESE Support Level 4	(11.0000)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
115. [Ref. 197104] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Watson B. Duncan Middle School (#1971) (Continued)

116. [Ref. 197170/71] Two teachers taught Social Science (Ref. 197170) and Mathematics (Ref. 197171), respectively, to classes that included LEP students, but had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 197170) had earned no points and the other teacher (Ref. 197171) had earned only 22 of 60 required points. We made the following audit adjustments:

<u>Ref. 197170</u>			
102 Basic 4-8	1.1900		
130 ESOL	<u>(1.1900)</u>		.0000
<u>Ref. 197171</u>			
102 Basic 4-8	.8500		
130 ESOL	<u>(.8500)</u>		<u>.0000</u>
			<u>.0000</u>

Bear Lakes Middle School (#1981)

117. [Ref. 198170/71] Two teachers taught Mathematics (Ref. 198170) and Science (Ref. 198171), respectively, to classes that included LEP students, but the teachers had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 198170</u>			
102 Basic 4-8	.1834		
130 ESOL	<u>(.1834)</u>		.0000
<u>Ref. 198171</u>			
102 Basic 4-8	.9170		
130 ESOL	<u>(.9170)</u>		<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Park Vista Community High School (#2001)</u>		
118. [Ref. 200101] <u>The timecards for four Career Education students in OJT were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.4988)	(.4988)
119. [Ref. 200102] <u>The timecard for one Career Education student in OJT indicated that the student was not employed during the survey week and should not have been reported for OJT time. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.2498)	(.2498)
120. [Ref. 200170/71/73/74] <u>Four teachers taught Science (Ref. 200170), Mathematics (Ref. 200171/74), and History (Ref. 200173) to classes that included LEP students, but the teachers had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>		
<u>Ref. 200170</u>		
103 Basic 9-12	.9174	
130 ESOL	(.9174)	.0000
<u>Ref. 200171</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
<u>Ref. 200173</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
<u>Ref. 200174</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Park Vista Community High School (#2001) (Continued)

121. [Ref. 200172] One Reading teacher was appropriately approved by the School Board to teach Reading (in a prior year) and LEP students out-of-field, but the teacher had earned none of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline and had not earned the required six hours of college credit towards certification in Reading, the teacher's out-of-field subject area. We made the following audit adjustment:

103 Basic 9-12	.3332	
130 ESOL	(.3332)	.0000
		(.7486)

Olympic Heights Community High School (#2181)

122. [Ref. 218101] The course schedule for one student (who was in our Basic sample) was funded using an incorrect priority. The student's off-campus OJT courses were funded prior to the student's on-campus courses. We made the following audit adjustment:

103 Basic 9-12	.0620	
300 Career Education 9-12	(.0620)	.0000

123. [Ref. 218102] The file for one ESE student did not contain an IEP that was valid for the reporting survey. We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

124. [Ref. 218103] The file for one LEP student did not contain documentation that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Olympic Heights Community High School (#2181) (Continued)

125. [Ref. 218104/05/06] The course schedules for 37 Career Education students in OJT were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the students' on-campus courses (Ref. 218104). We also noted the following additional exceptions involving seven of these students: the timecards for six students indicated that the students did not work any hours during the reporting survey periods (Ref. 218105); and the timecard for one student was missing and could not be located (Ref. 218106). We made the following audit adjustments:

<u>Ref. 218104</u>		
103 Basic 9-12	3.4568	
300 Career Education 9-12	<u>(3.4568)</u>	.0000
<u>Ref. 218105</u>		
103 Basic 9-12	.6552	
300 Career Education 9-12	<u>(1.4868)</u>	(.8316)
<u>Ref. 218106</u>		
103 Basic 9-12	.0004	
300 Career Education 9-12	<u>(.0834)</u>	(.0830)

126. [Ref. 218107] 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	<u>(.0830)</u>	(.0830)
---------------------------	----------------	---------

127. [Ref. 218171] One teacher taught Social Science to classes that included LEP students, but had earned only 15 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	.3336	
130 ESOL	<u>(.3336)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Olympic Heights Community High School (#2181)</u> (Continued)		
128. [Ref. 218172] <u>One teacher had been appropriately approved by the School Board in the prior year to teach Reading out-of-field, but had not earned the required six hours of college credit towards certification in that out-of-field subject area. We made the following audit adjustment:</u>		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
		(.9976)
<u>Wellington High School (#2191)</u>		
129. [Ref. 219101] <u>Five Career Education students in OJT were reported for more hours than their timecards supported. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.2950)	(.2950)
130. [Ref. 219102] <u>The timecards for four Career Education students in OJT indicated that the students were not employed and should not have been reported for OJT time. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.5550)	(.5550)
131. [Ref. 219103/04] <u>The timecards for four Career Education students in OJT were missing and could not be located (Ref. 219103). We also noted that the timecard for one of the students was not signed by the student's employer (Ref. 219104). We made the following audit adjustments:</u>		
<u>Ref. 219013</u> 300 Career Education 9-12	(.7350)	(.7350)
<u>Ref. 219104</u> 300 Career Education 9-12	(.0750)	(.0750)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Wellington High School (#2191) (Continued)

132. [Ref. 219105] The timecard for one Career Education student in OJT indicated that the student was not employed during the reporting survey and was not signed by the student's employer. We made the following audit adjustment:

300 Career Education 9-12	(.0750)	(.0750)
---------------------------	---------	---------

133. [Ref. 219106] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

134. [Ref. 219107] One ESE student was reported incorrectly for Hospital and Homebound instruction. The student had been dismissed from the Hospital and Homebound program prior to the reporting survey and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:

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

135. [Ref. 219170/71/72] Three teachers taught Mathematics (Ref. 219170/71) and Biology (Ref. 219172) to classes that included LEP students, but the teachers had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. Two of the teachers had earned 30 and 20 points, respectively, (Ref. 219170/71) and the third teacher (Ref. 219172) had not earned any points. We made the following audit adjustments:

<u>Ref. 219170</u>		
103 Basic 9-12	.1700	
130 ESOL	(.1700)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Wellington High School (#2191)</u> (Continued)		
<u>Ref. 219171</u>		
103 Basic 9-12	.7650	
130 ESOL	<u>(.7650)</u>	.0000
<u>Ref. 219172</u>		
103 Basic 9-12	1.0200	
130 ESOL	<u>(1.0200)</u>	<u>.0000</u>
		<u>(1.7350)</u>
<u>Glades Central High School (#2301)</u>		
136. [Ref. 230101] <u>The English language proficiency of one LEP student was not assessed on a timely basis prior to the student's continued placement in ESOL for a fourth year. The assessment was not completed until after the 2006-07 school year. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000
137. [Ref. 230102] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
138. [Ref. 230170] <u>One teacher taught English to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status.</u>		

(Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Glades Central High School (#2301) (Continued)

We further noted the teacher had earned none 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:

103 Basic 9-12	.5124	
130 ESOL	<u>(.5124)</u>	.0000

139. [Ref. 230171/72] Two teachers taught Mathematics and Biology, respectively, but did not hold a Florida teaching certificate, and were not otherwise qualified to teach. We also noted that the teachers' classes included LEP students, but the teachers had earned none of the 60 in-service points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustment:

<u>Ref. 230171</u>		
103 Basic 9-12	.3468	
130 ESOL	<u>(.3468)</u>	.0000

<u>Ref. 230172</u>		
103 Basic 9-12	.5202	
130 ESOL	<u>(.5202)</u>	.0000

140. [Ref. 230173] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had not earned the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher had earned only 73 of the 240 points due by the October survey and 300 points due by the February survey. We made the following audit adjustment:

103 Basic 9-12	.3634	
130 ESOL	<u>(.3634)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Boynton Beach Community High School (#2361)

141. [Ref. 236101] The course schedule for one LEP student incorrectly included a portion of the student's instructional time in program No. 103 (Basic 9-12) rather than in program No. 130 (ESOL). We made the following audit adjustment:

103 Basic 9-12	(.0400)	
130 ESOL	<u>.0400</u>	.0000

142. [Ref. 236102] The timecard for one ESE student in OJT was missing and could not be located. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	<u>(.5000)</u>	(.5000)
-----------------------------------	----------------	---------

143. [Ref. 236103] The English language assessments needed to justify the continued ESOL-placement of three LEP students for a fourth year were administered 12-months prior to the start of their fourth year. Assessments for continued ESOL-placement should be made just prior to the start of a student's fourth, fifth, or six year. We made the following audit adjustment:

103 Basic 9-12	1.3600	
130 ESOL	<u>(1.3600)</u>	.0000

144. [Ref. 236104] The files for two students in ESOL indicated that the students were FES and ineligible for ESOL-placement. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Boynton Beach Community High School (#2361) (Continued)

145. [Ref. 236170] One teacher taught English to classes that included LEP students, but the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status until October 14, 2006; consequently the notification was not valid for the October survey. We further noted that the teacher 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	.3400	
130 ESOL	(.3400)	.0000

146. [Ref. 236171] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. The teacher needed 120 points by the October survey and 180 points by the February survey. We made the following audit adjustment:

103 Basic 9-12	.1700	
130 ESOL	(.1700)	.0000

147. [Ref. 236172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Specific Learning Disabilities, but taught courses that required certification in Mathematics. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	1.2750	
130 ESOL	(1.2750)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**
Indian Ridge School (#2411)

148. [Ref. 241102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

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

Palm Beach Central High School (#2631)

149. [Ref. 263101] The *Matrix of Services* form for one ESE student was not reviewed, dated, or initialed by its preparer; consequently, we could not determine the validity of the *Matrix* form. We made the following audit adjustment:

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

150. [Ref. 263102] One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) based on placement in the Hospital and Homebound program; No Hospital and Homebound services were provided to the student. Consequently, the student should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.3336	
255 ESE Support Level 5	<u>(.3336)</u>	<u>.0000</u>

151. [Ref. 263103/04/05/06/07] We noted the following exceptions involving 83 Career Education students in OJT: the course schedules for 80 students were funded using an incorrect priority that funded the students' off-campus OJT courses prior to the students' on-campus courses (Ref. 263103); and the timecards for three students were missing and could not be located (Ref. 263104). We also noted the following additional exceptions involving 30 of the aforementioned 80 students:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Palm Beach Central High School (#2631) (Continued)

- a. The timecards for 21 students were missing and could not be located (Ref. 236104).
- b. The timecards for 3 students indicated that the students were unemployed and should not have been reported for OJT time (Ref. 236105).
- c. The timecards for 4 students were not signed by the students' employers (Ref. 236106).
- d. Two students were reported for more hours than their timecards supported (Ref. 263107).

We made the following audit adjustments:

<u>Ref. 236103</u>		
103 Basic 9-12	5.3640	
300 Career Education 9-12	<u>(5.3640)</u>	.0000
 <u>Ref. 236104</u>		
300 Career Education 9-12	<u>(4.2414)</u>	(4.2414)
 <u>Ref. 236105</u>		
300 Career Education 9-12	<u>(.5826)</u>	(.5826)
 <u>Ref. 236106</u>		
300 Career Education 9-12	<u>(.5822)</u>	(.5822)
 <u>Ref. 236107</u>		
300 Career Education 9-12	<u>(.5660)</u>	(.5660)

152. [Ref. 263170] One Reading teacher was appropriately approved by the School Board to teach Reading (in a prior year) and LEP students out-of-field, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Palm Beach Central High School (#2631) (Continued)

We also noted that the teacher had not earned the required 12 hours of college credit towards certification in Reading, the teacher’s out-of-field subject area. We made the following audit adjustment:

103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

153. [Ref. 263171/73/74/75] Four teachers taught Basic subject area classes that included LEP students, but the teachers had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers’ in-service training timelines. Three of the teachers taught Mathematics and one taught Biology. Two (Ref. 263173/75) had not earned any of 60 required points, and two (Ref. 263171/74) had earned only 30 of 60 required points. We made the following audit adjustments:

<u>Ref. 263171</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

<u>Ref. 263173</u>		
103 Basic 9-12	2.0016	
130 ESOL	(2.0016)	.0000

<u>Ref. 263174</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000

<u>Ref. 263175</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Palm Beach Central High School (#2631) (Continued)

154. [Ref. 263172] One teacher was not properly certified and was not approved by the School Board to teach ESE out-of-field. The teacher held certification in Speech Language Impaired, but taught a course which required certification in Varying Exceptionalities. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.0834	
254 ESE Support Level 4	<u>(.0834)</u>	.0000
		<u>(5.9722)</u>

Freedom Shores Elementary School (#2671)

155. [Ref. 267170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	.7500	
102 Basic 4-8	.3500	
130 ESOL	<u>(1.1000)</u>	.0000
		<u>.0000</u>

Discovery Key Elementary School (#2721)

156. [Ref. 272101] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 17 points and a Level 5 rating in three Domains. This student had a Level 5 rating in only two Domains. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)****Discovery Key Elementary School (#2721) (Continued)**

157. [Ref. 272102] Three ESE students were not reported in accordance with the students' Matrix of Services forms. We also noted that the Matrix form for one of the students was not reviewed and updated when the student's IEP was revised. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(1.5000)</u>	.0000

158. [Ref. 272103] The files for two ESE students did not contain a Matrix of Services form that was valid for the reporting surveys. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

159. [Ref. 272170/71] Two teachers were appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. One teacher (Ref. 272170) needed 120 points and the other (Ref. 272171) needed 60 points. We also noted that the parents of the students taught by one of the teachers (Ref. 272171) were not notified of the teacher's out-of-field status. We made the following audit adjustments:

<u>Ref. 272170</u>		
101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

<u>Ref. 272171</u>		
101 Basic K-3	1.5000	
130 ESOL	<u>(1.5000)</u>	<u>.0000</u>

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Royal Palm Beach Elementary School (#2741)

160. [Ref. 274101] The LEP Committees for one FES student did not consider at least two of the five criteria specified in Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student’s continued placement in ESOL. We also noted that the student’s reading and writing proficiency was not assessed. We made the following audit adjustment:

101 Basic K-3	.9000	
130 ESOL	(.9000)	.0000

161. [Ref. 274103] The *Matrix of Services* form for one ESE student in program No. 255 (ESE Support Level 5) erroneously included three Special Considerations points in the calculation of the student’s *Matrix* score. The student should have had a total score of 20 points, and been reported in program No. 254 (ESE Support Level 4). We made the following audit adjustment:

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

162. [Ref. 274170/71] The parents of students taught by two out-of-field teachers in the October survey were not notified of the teachers’ out-of-field status until October 14, 2006; consequently the notification was not effective for that survey. We also noted that one teacher (Ref. 274071) had earned only 240 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 adjustments:

<u>Ref. 274170</u>		
101 Basic K-3	2.1000	
130 ESOL	(2.1000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Royal Palm Beach Elementary School (#2741)</u> (Continued)		
<u>Ref. 274171</u>		
102 Basic 4-8	.6000	
130 ESOL	(.6000)	<u>.0000</u>
		<u>.0000</u>
<u>Pierce Hammock Elementary School (#2861)</u>		
163. [Ref. 286101] <u>One PK student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.2500)	(.2500)
164. [Ref. 286170] <u>One teacher was appropriately approved by the School Board to teach 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:</u>		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	<u>.0000</u>
		<u>(.2500)</u>
<u>Survivors Charter School Boynton (#2921)</u>		
165. [Ref. 292101] <u>The course schedules for 249 full-time students in the October survey were reported incorrectly as consisting of five on-campus courses and two OJT courses (off-campus) of 50 minutes each, for a total of 350 minutes per day or .5000 FTE. However, the bell schedule for the 2006-07 school year showed an instructional day of four classes of 47 minutes each, and one class of 46 minutes, for a total of 234 minutes per day or .3900 FTE. (Finding continues on next page.)</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Survivors Charter School Boynton (#2921) (Continued)

We also noted the following additional exceptions: (a) the OJT folders for 171 students were missing and could not be located; (b) the timecards for 75 students were missing and could not be located; (c) the timecards for two students were not signed by their supervisor; and (d) the timecard for one student did not indicate the days and hours worked.

We made the following audit adjustment:

103 Basic 9-12	(24.3718)	
113 Grades 9-12 with ESE Services	(1.2582)	
300 Career Education 9-12	<u>(1.7600)</u>	(27.3900)

166. [Ref. 292103] The IEP for one ESE student was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.3900	
113 Grades 9-12 with ESE Services	<u>(.3900)</u>	.0000

167. [Ref. 292170] One teacher in the October survey taught Career Education, but did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We noted that the needed certificate was issued to the teacher on December 8, 2006; consequently, the certificate was effective only for the February survey, not the October survey. We made the following audit adjustment:

103 Basic 9-12	7.5894	
300 Career Education 9-12	<u>(7.5894)</u>	.0000
		<u>(27.3900)</u>

Palm Beach School for Autism (#2941)

168. [Ref. 294101] Twelve ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Palm Beach School for Autism (#2941)</u> (Continued)			
111 Grades K-3 with ESE Services		.4000	
254 ESE Support Level 4		7.2000	
255 ESE Support Level 5		<u>(7.6000)</u>	<u>.0000</u>
			<u>.0000</u>
<u>Palm Beach Marine Institute (#3005)</u>			
169. [Ref. 300570] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but had earned none of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the student in question is cited in finding No. 172 (Ref. 300503), no audit adjustment is made here.</u>			
			.0000
170. [Ref. 300501] <u>One student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u>			
103 Basic 9-12		(.1833)	(.1833)
171. [Ref. 300502] <u>One student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>			
113 Grades 9-12 with ESE Services		<u>(.1833)</u>	(.1833)
172. [Ref. 300503] <u>The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:</u>			
103 Basic 9-12		.4336	
130 ESOL		<u>(.4336)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Palm Beach Marine Institute (#3005) (Continued)

173. [Ref. 300504] The FTE for 93 students in the July and June surveys (4 of whom were in our Basic sample and 3 of whom were in our Basic with ESE Services sample) was incorrectly reported based on a days-in-term number that varied from student to student. We determined from the Institute’s instructional calendar that there were 27 days-in-term for the July survey (.1500 FTE per student) and 33 days-in-term for the June survey (.1833 FTE per student). We also noted that the reported course schedules for 16 of the 93 students incorrectly listed some Basic courses in program No. 300 (Career Education). We made the following audit adjustment:

102 Basic 4-8	.4830	
103 Basic 9-12	.8625	
112 Grades 4-8 with ESE Services	.3161	
113 Grades 9-12 with ESE Services	.5749	
300 Career Education 9-12	<u>(.2072)</u>	2.0293

174. [Ref. 300571] One teacher did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We made the following audit adjustment:

103 Basic 9-12	.5668	
300 Career Education 9-12	<u>(.5668)</u>	.0000
		<u>1.6627</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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**Palm Beach Regional Detention Center (#3006)**

175. [Ref. 300601] Four students had withdrawn from school prior to the June survey and should not have been included with that survey's results. We also noted the following exceptions involving two of those students who were in ESOL: the file for one student was missing and could not be located; and the file for the other student did not contain evidence of parental notification or documentation justifying the student's ESOL-placement for a fourth year. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.3328)	
130 ESOL	(.1711)	
300 Career Education 9-12	<u>(.0120)</u>	(.5159)

176. [Ref. 300602] The reported number of days-in-term and instructional minutes for 213 students in the June survey (3 of whom were in our Basic sample, 3 in our Basic with ESE Services sample, and one in our ESOL sample) did not agree with the Center's instructional calendar and varied by student. Each student should have been reported for a 34-day term having five instructional hours per day or .1889 FTE. The students were reported for various amounts ranging from .0126 FTE to .1818 FTE. We made the following audit adjustment:

102 Basic 4-8	4.1486	
103 Basic 9-12	6.7872	
112 Grades 4-8 with ESE Services	2.8469	
113 Grades 9-12 with ESE Services	3.5496	
130 ESOL	(.0720)	
300 Career Education 9-12	<u>(.0960)</u>	17.1643

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Palm Beach Regional Detention Center (#3006) (Continued)

177. [Ref. 300603] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.1664)	(.1664)
-----------------------------------	---------	---------

178. [Ref. 300670/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 300670</u>		
103 Basic 9-12	.1908	
130 ESOL	(.1908)	.0000
 <u>Ref. 300671</u>		
103 Basic 9-12	.3576	
130 ESOL	(.3576)	.0000
		<u>16.4820</u>

West Boca Raton High School (#3251)

179. [Ref. 325101/02/03/04/05/09/10] The course schedules for 54 Career Education students in OJT were funded using an incorrect priority. The students' off-campus OJT courses were funded prior to the students' on-campus courses (Ref. 325101). We also noted the following exceptions for 16 of these students:

- a. The timecards for six students were missing and could not be located (Ref. 325102).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

West Boca Raton High School (#3251) (Continued)

- b. The timecards for four students were not signed by the student's employer (Ref. 325103).
- c. The timecards for three students were missing and could not be located or were not signed by the students' employers (Ref. 325104).
- d. One student was reported for more hours than were supported by their timecards (Ref. 325105).
- e. One student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results (Ref. 325109).
- f. One student was absent from school during the entire 11-day window of the reporting survey and should not have been included with that survey's results (Ref. 325110).

We made the following audit adjustments:

<u>Ref. 325101</u>		
103 Basic 9-12	2.5347	
300 Career Education 9-12	<u>(2.5347)</u>	.0000
<u>Ref. 325102</u>		
103 Basic 9-12	.6628	
300 Career Education 9-12	<u>(1.7434)</u>	(1.0806)
<u>Ref. 325103</u>		
103 Basic 9-12	.4028	
300 Career Education 9-12	<u>(.8182)</u>	(.4154)
<u>Ref. 325104</u>		
103 Basic 9-12	.2694	
300 Career Education 9-12	<u>(1.0176)</u>	(.7482)
<u>Ref. 325105</u>		
103 Basic 9-12	.0620	
300 Career Education 9-12	<u>(.1284)</u>	(.0664)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>
West Boca Raton High School (#3251) (Continued)	
<u>Ref. 325109</u>	
103 Basic 9-12	(.3249)
300 Career Education 9-12	(.1751) (.5000)
<u>Ref. 325110</u>	
103 Basic 9-12	(.3249)
300 Career Education 9-12	(.1751) (.5000)
180. [Ref. 325106] <u>The timecard for one Career Education student in OJT was missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.0834) (.0834)
181. [Ref. 325107] <u>The timecard for one Career Education student in OJT indicated that the student had not worked any hours during the reporting survey and should not have been reported for OJT time. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.0830) (.0830)
182. [Ref. 325108] <u>The timecard for one Career Education student in OJT was not signed by the student's employer. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.0830) (.0830)
183. [Ref. 325111] <u>The files for three ESE students did not contain evidence that the students' parents had been notified of, and invited to, the students' IEP meetings. We made the following adjustment:</u>	
103 Basic 9-12	2.5000
113 Grades 9-12 with ESE Services	(2.5000) .0000
184. [Ref. 325112] <u>The file for one LEP student was missing and could not be located; consequently, we could not determine the student's ESOL-eligibility. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

West Boca Raton High School (#3251) (Continued)

	.2502	
103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000
185. [Ref. 325113] <u>The LEP Student Plans for 15 students were not reviewed and updated for the 2006-07 school year. We noted that the students' Plans did not show their instructional programs and related course schedules, nor were these items attached to, or referenced in, the students' Plans; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustment:</u>		
	10.6400	
103 Basic 9-12	10.6400	
130 ESOL	<u>(10.6400)</u>	.0000
186. [Ref. 325114] <u>We noted exceptions involving the parental notification letters for two LEP students in ESOL, as follows: (a) the notification letter for one student was not dated, and we could not otherwise determine if the notification had been made on a timely basis; and (b) the notification letter for the second student was not sent to the student's parents until after the reporting survey. We made the following audit adjustment:</u>		
	.8506	
103 Basic 9-12	.8506	
130 ESOL	<u>(.8506)</u>	.0000
187. [Ref. 325115] <u>One student's English language proficiency should have been, but was not, re-assessed following the student's return from a two-year, out-of-country absence. We made the following audit adjustment:</u>		
	.2502	
103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

West Boca Raton High School (#3251) (Continued)

188. [Ref. 325116] One ESE student was not reported in accordance with the student's Matrix of Services form in the October survey. We also noted that the student's file did not contain evidence that the student's parents had been notified of, and invited to, the student's IEP meeting for the February survey. We made the following adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000

189. [Ref. 325117] The Matrix of Services form for one ESE student was more than three years old and had expired. We made the following audit adjustment:

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

190. [Ref. 325118] The file for one ESE student did not contain evidence that the student's parents had been notified of, and invited to, the student's IEP meeting. We made the following audit adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

191. [Ref. 325119] The file for one ESE student did not contain an IEP that was valid for the reporting survey. We made the following audit adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000

192. [Ref. 325120] The IEP for one ESE student (who was in our ESE Support Levels 4 and 5 sample) was 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)

Palm Beach 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>West Boca Raton High School (#3251)</u> (Continued)	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000)
	.0000
193. [Ref. 325121] <u>The files for two ESE students were missing and could not be located. We made the following audit adjustment:</u>	
103 Basic 9-12	2.0000
254 ESE Support Level 4	(2.0000)
	.0000
194. [Ref. 325170] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, 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 also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
103 Basic 9-12	.0834
130 ESOL	(.0834)
	.0000
195. [Ref. 325171] <u>One teacher taught Biology to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>	
103 Basic 9-12	.4419
130 ESOL	(.4419)
	.0000
	(3.5600)
<u>Grassy Waters Elementary School (#3351)</u>	
196. [Ref. 335101] <u>The files for two LEP students did not contain documentation that the students' parents had been notified of, and invited to, the LEP Committee meeting for their child. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Grassy Waters Elementary School (#3351)</u> (Continued)		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
		<u>.0000</u>
<u>Exceptional Student Programs Pre-K (#9034)</u>		
197. [Ref. 903402] <u>The IEP and Matrix of Services form for one ESE student were missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000
198. [Ref. 903403/07] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:</u>		
<u>Ref. 903403</u>		
254 ESE Support Level 4	.3900	
255 ESE Support Level 5	(.3900)	.0000
<u>Ref. 903407</u>		
111 Grades K-3 with ESE Services	.3900	
254 ESE Support Level 4	(.3900)	.0000
199. [Ref. 903404/05] <u>The files for two ESE students did not contain evidence that one of the District's Local Exceptional Agent specialists had participated in the development of the students' IEPs for the October survey. We also noted that one of the students was not reported in accordance with that student's Matrix of Services form in the February survey. We made the following audit adjustments:</u>		
<u>Ref. 903404</u>		
101 Basic K-3	.7800	
254 ESE Support Level 4	(.7800)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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>Exceptional Student Programs Pre-K (#9034)</u> (Continued)	
<u>Ref. 903405</u>	
101 Basic K-3	.3900
254 ESE Support Level 4	<u>(.3900)</u> .0000
200. [Ref. 903406/08/09] <u>The instructional time reported for seven ESE students (four in our sample for ESE Support Levels 4 and 5 (Ref. 903406/09) and three in our sample for Basic with ESE Services (Ref. 903408)) did not agree with either the instructional time authorized on the students' IFSPs (three students) and IEP (one student) or the instructional time shown on the teachers' instructional logs. We made the following audit adjustments:</u>	
<u>Ref. 903406</u>	
255 ESE Support Level 5	<u>(.0600)</u> (.0600)
<u>Ref. 903408</u>	
111 Grades K-3 with ESE Services	<u>(.0600)</u> (.0600)
<u>Ref. 903409</u>	
255 ESE Support Level 5	<u>(.0500)</u> (.0500)
201. [Ref. 903410] <u>One student's placement and reporting in the Hospital and Homebound program was not supported by the physician's statement. We noted that the physician's statement was not dated, and did not indicate that the student would need to be out of school for the required 15 days. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	.0400
255 ESE Support Level 5	<u>(.0400)</u> .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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

Exceptional Student Programs Pre-K (#9034) (Continued)

202. [Ref. 903412/13] The homebound instructional logs needed to support the reported homebound instruction of two students were missing and could not be located (Ref. 903412/13). We also noted that the Matrix of Services form for one of the students was missing and could not be located (Ref. 903413). We made the following audit adjustments:

<u>Ref. 903412</u>		
255 ESE Support Level 5	(.0600)	(.0600)

<u>Ref. 903413</u>		
255 ESE Support Level 5	(.0900)	(.0900)

203. [Ref. 903414] The physician's statement for one student in the Hospital and Homebound program was dated after the reporting survey. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.1000	
255 ESE Support Level 5	(.1000)	.0000

204. [Ref. 903415] The reported FTE for one student in the Hospital and Homebound program was overstated. The student was reported for 1,480 minutes of instruction, but only 1,230 minutes were documented by the supporting log. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.0700)	(.0700)
-----------------------------------	---------	---------

205. [Ref. 903416] The reported amount of instructional time for one student in the Hospital and Homebound program did not agree with the time documented by the student's instructional log. The student was reported for nine hours or .1800 FTE, but should have been reported for only six hours or .1200 FTE. We made the following audit adjustment:

255 ESE Support Level 5	(.0600)	(.0600)
-------------------------	---------	---------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Palm Beach 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)**

Exceptional Student Programs Pre-K (#9034) (Continued)

206. [Ref. 903417] The IEP and Matrix of Services form for one ESE student in the Hospital and Homebound program were missing and could not be located. We also noted that the log needed to support the reported homebound instruction of this student was missing and could not be located. We made the following audit adjustment:

255 ESE Support Level 5	(.1000)	(.1000)
-------------------------	---------	---------

207. [Ref. 903418] The homebound instructional log for one ESE student in the Hospital and Homebound program indicated that the student did not receive instruction during the 11-day window of the reporting survey and should not have been included with the survey's results. This student was in our ESE Support Levels 4 and 5 sample. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.1667)	(.1667)
-----------------------------------	---------	---------

208. [Ref. 903419] The homebound instructional logs needed to support the reported homebound instruction of 12 students were missing and could not be located. We made the following audit adjustment:

255 ESE Support Level 5	(.6354)	(.6354)
		(1.3521)
		(23.4851)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported for ESOL-funding; (2) FTE is correctly calculated for all reported students, particularly for students in ESE PK programs and the Hospital and Homebound program; (3) only eligible students who are in attendance and membership for a particular survey are reported for FEFP funding; (4) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (5) the FTE for students enrolled in juvenile justice-related facilities is accurately calculated and reported based on the documented instructional day; (6) timecards for students in OJT programs are properly completed and retained in readily accessible files; (7) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (8) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (9) out-of-field teachers earn required college credits in their out-of-field subject areas and in-service training points in ESOL strategies on a timely basis; and (10) parents are appropriately notified when their children are assigned to out-of-field teachers.

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

Regulatory Citations

Reporting

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)Attendance

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

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 Modification 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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Palm Beach 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)

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

Teacher Certification

Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, F.S.Positions for Which Certificates Required
Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel
Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
Rule 6A-4.001, F.A.C.Instructional Personnel Certification
Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Palm Beach 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 Nos. 1, 2, 36, and 185 as discussed below.

A copy of management's response may be found beginning on page 122 of this report.

Finding No. 1 (Ref. 149)

Our examination procedures included an automated test that compared the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District's schools incorrectly reported 16 Basic subject area courses in ESOL that were ineligible for such reporting. The courses were taught at 32 schools during the school terms covered by the October and February surveys.

Management's Response – Management indicates that one of the courses cited in our finding was inadvertently omitted from the ESOL-eligible course list for 2006-07 by the Department of Education.

Auditor's Resolution – The Department of Education advised us that the course in question was not approved for reporting in ESOL for 2006-07. Accordingly, our finding stands as presented herein.

Finding No. 2 (Ref. 150)

The District incorrectly reported 239 full-time PK, ESE students as part-time students. Classifying the students as part-time made them eligible for the three Special Consideration points designated for PK students earning less than .5000 FTE; and, in each student's case, the addition of these three Special Consideration points qualified the student to be reported in the ESE-weighted program Nos. 254 (ESE Support Level 4) or 255 (ESE Support Level 5), rather than in the Basic-weighted program No. 111 (Grades K-3 with ESE Services).

Management's Response – Management indicates that its PK students were properly adjusted to, and reported as, part-time because they were provided less than full-time instruction (i.e., less than 1,500 weekly instructional minutes) after taking into account non-instructional time such as lunch and naps. Also, management indicates that this issue was reviewed in the prior audit, but was not cited as an exception.

Auditor's Resolution – Management did not address three key points made by our finding regarding the District's contention that its PK students were part-time and which seem inconsistent with its position. These key points are:

1. Several PK, ESE students who had sufficient points for program Nos. 254 or 255 were not re-classified by the District from full-time to part-time status as described above. In response to our inquiries, management verbally advised us that the District had re-classified only those PK, ESE students who needed the three Special Consideration points to qualify for program Nos. 254 or 255.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Palm Beach 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

Finding No. 2 (Ref. 150) (Continued)

2. All of the cited PK, ESE students were enrolled full-time in schools that had bell schedules and calendars documenting more than 1,500 instructional minutes per week in a 900-hour instructional school year.
3. PK students are considered full-time if their instructional schedule provides 720 hours or more of documented annual instruction, pursuant to Section 1011.61(1)(a)1., Florida Statutes. None of the schools in which the cited PK, ESE students were enrolled had a separate bell schedule documenting a part-time instructional schedule (i.e., less than a 720-hour instructional year).

Regarding this issue and the prior audit, we make a standard disclosure in each of our reports that the absence of statements in those reports 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 our reports does not limit or lessen the District's obligation to comply with all State requirements governing FTE and FEFP. Our finding stands as presented herein.

Finding No. 36 (Ref. 65102)

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

Management's Response – Management indicates that the student's file was located and provided to the auditor.

Auditor's Resolution – The auditor originally cited two students. The student for whom the file was located was cleared by the auditor and is not cited in our finding. Accordingly, our finding stands as presented herein.

Finding No. 185 (Ref. 325113)

The LEP Student Plans for 15 students were not reviewed and updated for the 2006-07 school year. We noted that the students' Plans did not show their instructional programs and related course schedules, nor were these items attached to, or referenced in, the students' Plans; consequently, the students' ESOL-reporting was not adequately supported.

Management's Response – Management indicates that the *LEP Student Plans* cited in our finding were updated prior to each survey, but concedes that the *Plans* did not include hard copies of the students' schedules, which were maintained in an electronic format.

Auditor's Resolution – Management provided nothing of record to evidence that the *Plans* were appropriately updated. Our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Palm Beach 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 students, and related areas follows:

1. School District of Palm Beach County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Palm Beach 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 Palm Beach County. For the fiscal year ended June 30, 2007, the District operated 234 schools, reported 169,477.07 unweighted FTE students, and received approximately \$127 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, 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.

Palm Beach 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.

Palm Beach 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.

Palm Beach 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)

The following schools were in our sample:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
- Reporting of PK students	2
1. North Palm Beach Elementary School	3 and 4
2. Lake Park Elementary School	5 and 6
3. Washington Elementary School	7 through 10
4. Northboro Elementary School	11 and 12
5. U. B. Kinsey/Palmview Elementary School	13 through 15
6. West Gate Elementary School	16 through 18
7. Palmetto Elementary School	19
8. Meadow Park Elementary School	20 and 21
9. Berkshire Elementary School	22 through 24
10. Forest Hill Elementary School	25 through 34
11. Palm Springs Elementary School	35 through 40
12. Lake Worth High School	41 through 46
13. Lantana Elementary School	47
14. Forest Park Elementary School	48 and 49
15. J. C. Mitchell Elementary School	50 and 51
16. Gove Elementary School	52 through 58
17. Palm Beach Gardens High School	59 through 62
18. Boca Raton Middle School	63 through 65
19. South Technical Education Center	66 through 74
20. Santaluces High School	75 through 78
21. Crestwood Community Middle School	79 through 81
22. Seminole Trails Elementary School	82 through 85
23. Jupiter Middle School	86 through 88
24. H. L. Johnson Elementary School	89 through 93
25. Whispering Pines Elementary School	94 through 97
26. Royal Palm School	98 through 101
27. Banyan Creek Elementary School	102 through 108
28. Loxahatchee Groves Elementary School	109 through 111
29. Watson B. Duncan Middle School	112 through 116
30. Bear Lakes Middle School	117
31. Park Vista Community High School	118 through 121
32. Olympic Heights Community High School	122 through 128
33. Wellington High School	129 through 135
34. Glades Central High School	136 through 140
35. Boynton Beach Community High School	141 through 147
36. Indian Ridge School	148
37. Palm Beach Central High School	149 through 154
38. Freedom Shores Elementary School	155
39. Discovery Key Elementary School	156 through 159

Palm Beach 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> (Continued)	<u>Finding Number(s)</u> (Continued)
40. Royal Palm Beach Elementary School	160 through 162
41. Pierce Hammock Elementary School	163 and 164
42. Survivors Charter School Boynton	165 through 167
43. Palm Beach School for Autism	168
44. Palm Beach Marine Institute	169 through 174
45. Palm Beach Regional Detention Center	175 through 178
46. West Boca Raton High School	179 through 195
47. Grassy Waters Elementary School	196
48. Exceptional Student Programs Pre-K	197 through 208



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



850/488-5534
Fax: 488-6975

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

INDEPENDENT AUDITOR'S REPORT PALM BEACH COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 9, 2007, that the Palm Beach County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2007. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures, which included general and detailed tests, disclosed material noncompliance involving the District's reported student ridership. Our general tests resulted in the disallowance of 5,694 reported students because of exceptions involving inadequate or missing documentation, and the incorrect reporting of PK students. Our detailed tests found that 200 of the 449 students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding.¹

In our opinion, except for the material noncompliance mentioned above involving inadequate or missing documentation and the classification and reporting of transported students, the Palm Beach 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.

All noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

Internal Control Over Compliance

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

¹See SCHEDULE B, finding Nos. 1 through 14.

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 Palm Beach 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 11, 2008

SCHEDULE A

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

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	1,656	100.00%	129,658	100.00%
Sample ²	-	-	449	0.35%
<u>General Test Results</u>				
Net Audit Adjustments	-	-	(5,694)	4.39%
<u>Detailed Test Results</u>				
Sample Students w/ Exceptions ³	-	-	200	(44.54%)
Net Audit Adjustments	-	-	(104)	(23.16%)
<u>Combined Test Results</u>				
Net Audit Adjustments	-	-	(5,798)	4.47%

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 129,658 students in the following ridership categories: 3,998 in IDEA (K-12), Weighted; 2,370 in IDEA (K-12), Unweighted; 1,308 in IDEA (PK), Weighted; 35 in IDEA (PK), Unweighted; 2 in Hazardous Walking; and 121,945 in Two Miles or More. The District also reported operating a total of 1,656 buses and an indeterminable number of passenger cars. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, as discussed below, the Palm Beach 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 117.

**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-Sampled Students

1. [Ref. 64] Our examination procedures disclosed noncompliance indicative of significant deficiencies in the District's internal controls related to the classification and reporting of transported students. We noted the following:
 - a. The District did not consistently and accurately determine and report student ridership based on the individual bus driver's report, the source record of student transportation. Instead, the District frequently used student demographic information and school attendance records to supplement or replace the use of bus drivers' reports. (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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-Sampled Students** (Continued)

We noted that many students, who were not listed on a bus driver's report, were reported for State transportation funding based on their bus assignment history and school attendance record during survey week. We also noted that many reports were dated prior to or after a particular survey, and many showed no evidence of review by route coordinators.

- b. The District did not adequately document the number of general, contracted, or private vehicles that were used to transport students, and we were otherwise unable to verify the reported number of such vehicles.
- c. The District did not have clearly defined and documented policies and procedures for conducting transportation surveys, particularly with regards to Charter Schools. We noted that transportation reporting by Charter Schools did not include the preparation of bus drivers' reports, and was not adequately supervised or reviewed by the District.

The aforementioned circumstances resulted in, or contributed to, the exceptions noted in finding Nos. 2 through 14 below:

- 2. [Ref. 60] The bus drivers' reports for 28 buses (3 in the July survey, 16 in the October survey and 9 in the February survey) did not adequately support the ridership of 1,802 students. We noted that students were reported who either were not listed on these reports or were not shown on the reports as having being transported during the survey period concerned. We made the following audit adjustments:

July 2006 Survey**8 Days-in-Term**

Two Miles or More (40)

11 Days-in-Term

IDEA (K-12), Weighted (6)

IDEA (K-12), Unweighted (1)

Two Miles or More (34)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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-Sampled Students (Continued)

July 2006 Survey (Continued)

23 Days-in-Term
 Two Miles or More (1)

October 2006 Survey

90 Days-in-Term
 IDEA (K-12), Weighted (1)
 IDEA (K-12), Unweighted (28)
 Two Miles or More (1,240)

February 2007 Survey

90 Days-in-Term
 IDEA (K-12), Weighted (1)
 IDEA (K-12), Unweighted (3)
 Two Miles or More (447) (1,802)

3. [Ref. 61] The District reported transporting 4,740 students using vehicles other than school buses (i.e., General Transportation-“G”, District Operated vehicles-“E”, and Privately Owned Passenger vehicles-“P”), and submitted a variety of records to us to support the transportation and ridership classifications of those students. We examined these records and concluded that the reported ridership of 2,680 students and the IDEA-classifications of 56 students were incorrect due to deficiencies in the supporting records and reporting errors, respectively. For example:

- a. To support the ridership of students transported on the public transportation systems known as Palm Tran and Tri-Rail, the District submitted request forms for bus and rail passes, and a computerized roster showing each rider’s name and school, the type of pass, and its issuance date. However, we noted that many of the pass requests were undated, the duration of the pass (30-day or annual) was not indicated, and the dates of issuance were after the particular 2006-07 survey concerned. (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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-Sampled Students** (Continued)

We also noted that some students did not attend the schools for which passes had been requested, and many students who were reported did not have a pass request form and were not listed on the roster.

- b. For documentation of students utilizing contracted transportation, the District submitted monthly invoices from the two contracted companies showing student riders by name and date of transport. However, we noted that there were reported students who were not listed on the invoices, and invoices that listed students who were not reported.
- c. The District incorrectly reported various ESE students in IDEA-weighted categories who were transported by private passenger cars. Only ESE students who are transported by school buses and meet IDEA-weighted criteria are eligible to be reported in an IDEA-weighted ridership category.

We made the following audit adjustments:

July 2006 Survey11 Days-in-Term

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

October 2006 Survey90 Days-in-Term

IDEA (K-12), Weighted	(45)
IDEA (K-12), Unweighted	(5)
IDEA (PK), Weighted	(15)
IDEA (PK), Unweighted	(35)
Two Miles or More	(1,363)

February 2007 Survey90 Days-in-Term

IDEA (K-12), Weighted	(6)
IDEA (K-12), Unweighted	(30)
IDEA (PK), Weighted	(1)
Two Miles or More	(1,155)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>General Tests/Non-Sampled Students</u> (Continued)		
<u>June 2007 Survey</u>		
<u>3 Days-in-Term</u>		
Two Miles or More	(1)	
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	(6)	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(1)	
Two Miles or More	(2)	
<u>12 Days-in-Term</u>		
Two Miles or More	(9)	
<u>29 Days-in-Term</u>		
Two Miles or More	(1)	
<u>31 Days-in-Term</u>		
Two Miles or More	(3)	(2,680)
<u>July 2006 Survey</u>		
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	1	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(32)	
IDEA (K-12), Unweighted	(4)	
IDEA (PK), Weighted	(19)	
IDEA (PK), Unweighted	19	
Two Miles or More	<u>36</u>	0

4. [Ref. 62] Our examination procedures disclosed that 597 PK students (107 in the July survey, 207 in the October survey and 283 in the February survey) were reported incorrectly in Two Miles or More. Pursuant to the Student Transportation General Instructions, PK students are eligible for State transportation funding only if they are IDEA or if they are the children of a student parent enrolled in a teenage parent-related program. (Finding continues on next page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<u>General Tests/Non-Sampled Students</u> (Continued)	
<u>The District subsequently provided us with records supporting the eligibility of 210 of these students for IDEA ridership categories. We made the following audit adjustments:</u>	
<u>July 2006 Survey</u>	
<u>11 Days-in-Term</u> Two Miles or More	(28)
<u>12 Days-in-Term</u> Two Miles or More	(1)
<u>16 Days-in-Term</u> Two Miles or More	(72)
<u>23 Days-in-Term</u> Two Miles or More	(6)
<u>October 2006 Survey</u>	
<u>90 Days-in-Term</u> IDEA (K-12), Unweighted	(4)
Two Miles or More	(203)
<u>February 2007 Survey</u>	
<u>90 Days-in-Term</u> IDEA (K-12), Unweighted	(5)
Two Miles or More	(278) (597)
<u>July 2006 Survey</u>	
<u>11 Days-in-Term</u> IDEA (PK), Unweighted	8
<u>October 2006 Survey</u>	
<u>36 Days-in-Term</u> IDEA (PK), Weighted	1
IDEA (PK), Unweighted	19
<u>72 Days-in-Term</u> IDEA (PK), Unweighted	1

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>General Tests/Non-Sampled Students</u> (Continued)		
<u>October 2006 Survey</u> (Continued)		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	10	
IDEA (PK), Unweighted	37	
<u>February 2007 Survey</u>		
<u>18 Days-in-Term</u>		
IDEA (PK), Unweighted	2	
<u>36 Days-in-Term</u>		
IDEA (PK), Unweighted	24	
<u>54 Days-in-Term</u>		
IDEA (PK), Unweighted	1	
<u>72 Days-in-Term</u>		
IDEA (PK), Unweighted	2	
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	6	
IDEA (PK), Unweighted	<u>99</u>	210

5. [Ref. 63] We noted the following exceptions involving 24 buses with a reported ridership of 825 students: (a) the bus drivers' reports for 23 buses (13 in the October survey, 9 in the February survey and 1 in the June survey) were missing and could not be located; and (b) the bus driver's report for one bus did not show any of its assigned students as having been transported during the reporting survey. We made the following audit adjustments:

<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(7)	
Two Miles or More	(343)	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>General Tests/Non-Sampled Students</u> (Continued)		
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(9)	
Two Miles or More	(460)	
<u>June 2007 Survey</u>		
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(5)	(825)
Net Audit Adjustments – General Tests/Non-Sample Students		(5,694)

Detailed Tests/Sample Students

6. [Ref. 51] We noted exceptions involving seven of our sampled students (two in the July survey, four in the October survey, and one in the February survey), as follows:

- a. The reported ridership of six students (one in IDEA (K-12), Weighted, one in IDEA (PK), Weighted, two in Hazardous Walking, and two in Two Miles or More) was not supported by the available documentation. We concluded that these students were not transported during the reporting surveys. We also noted that three of the six students were not eligible for the ridership category in which they were reported.
- b. One student in IDEA (K-12), Weighted was not eligible for that ridership category. We noted that this student lived more than two miles from school and should have been reported in Two Miles or More.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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)

July 2006 Survey

<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	1	

October 2006 Survey

<u>90 Days-in-Term</u>		
IDEA (PK), Weighted	(1)	
Hazardous Walking	(2)	
Two Miles or More	(1)	

February 2007 Survey

<u>90 Days-in-Term</u>		
Two Miles or More	(1)	(6)

7. [Ref. 52] We noted exceptions involving 24 students, as follows:
- a. The names of 22 reported students (11 in the October survey, 9 in the February survey, and 2 in the June survey) were not listed on the supporting bus drivers' reports. We also noted that 11 of these 22 students were ineligible for the ridership categories in which they were reported.
 - b. One student in the February survey was not shown on the supporting bus driver's report as having been transported during that survey period.
 - c. The IEP for one student IDEA (K-12), Weighted in the October survey did not indicate that the student met one of the five eligibility criteria for classification in an IDEA-weighted ridership category. However, the student lived more than two miles from school and was eligible to be reported in Two Miles or More.

We made the following audit adjustments:

- a. **October 2006 Survey**

<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted	(8)
Two Miles or More	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<u>Detailed Tests/Sample Students</u> (Continued)	
<u>February 2007 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(4)
Two Miles or More	(5)
<u>June 2007 Survey</u>	
<u>12 Days-in-Term</u>	
IDEA (K-12), Unweighted	(1)
Two Miles or More	<u>(1)</u> (22)
b. <u>February 2006 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	-- (1)
c. <u>October 2006 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
Two Miles or More	<u>1</u> 0
8. [Ref. 53] <u>Fourteen students (6 in the July survey, 4 in the October survey, and 4 in the February survey) were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:</u>	
<u>July 2006 Survey</u>	
<u>11 Days-in-Term</u>	
Two Miles or More	(6)
<u>October 2006 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More	(4)
<u>February 2007 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More	<u>(4)</u> (14)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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)

9. [Ref. 54] Fifty-three students (19 in the July survey, 14 in the October survey, 15 in the February survey, and 5 in the June survey) were reported in IDEA (K-12), Unweighted; however, the students lived more than two miles from their assigned school and should have been reported in Two Miles or More. We made the following audit adjustments:

July 2006 Survey

11 Days-in-Term

IDEA (K-12), Unweighted	(19)	
Two Miles or More	19	

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Unweighted	(14)	
Two Miles or More	14	

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Unweighted	(15)	
Two Miles or More	15	

June 2007 Survey

12 Days-in-Term

IDEA (K-12), Unweighted	(5)	
Two Miles or More	5	0

10. [Ref. 55] Seventeen students in our sample were reported incorrectly in IDEA-weighted ridership categories (3 in the July survey, 11 in the October survey, and 3 in the February survey). The students' IEPs did not indicate that the students met at least one of the five eligibility criteria required for IDEA-weighted classification. We noted that all of the students were eligible to be reported in other ridership categories (8 in IDEA (PK), Unweighted, 2 in IDEA (K-12), Unweighted, and 7 in Two Miles or More). We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Detailed Tests/Sample Students</u> (Continued)		
<u>July 2006 Survey</u>		
<u>3 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	1	
Two Miles or More	1	
<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(4)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(7)	
IDEA (PK), Unweighted	7	
Two Miles or More	3	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>2</u>	0

11. [Ref. 56] Thirty-eight students were reported incorrectly in IDEA (K-12), Unweighted (4 in the July survey, 15 in the October survey, and 19 in the February survey). We noted that 36 of the 38 students lived less than two miles from school; were in programs for the Specific Learning Disabled, Language Impaired, or Speech Impaired; and had IEPs that did not authorize transportation services; consequently, these 36 students were not eligible for State transportation funding. The remaining two students were eligible for reporting in Two Miles or More. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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)

July 2006 Survey

11 Days-in-Term

IDEA (K-12), Unweighted (4)

October 2006 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (15)

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (19)

Two Miles or More

2 (36)

12. [Ref. 57] Eight students (1 in the February survey, and 7 in the June survey) were not enrolled in school during the reporting survey. We also noted that two of these students were not eligible for the ridership category in which they were reported. We made the following audit adjustments:

February 2007 Survey

90 Days-in-Term

IDEA (K-12), Weighted (1)

June 2007 Survey

11 Days-in-Term

Two Miles or More (1)

12 Days-in-Term

IDEA (K-12), Weighted (1)

Two Miles or More

5 (8)

13. [Ref. 58] We noted exceptions involving 36 students in IDEA ridership categories (14 in IDEA (K-12), Weighted, 13 in IDEA (PK), Weighted, and 9 in IDEA (K-12), Unweighted):

- a. The IEP for one student was missing and could not be located.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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)

- b. Nine students were not eligible for IDEA-classification.
- c. The IEPs for 13 students who were Specific Learning Disabled, Language Impaired, or Speech Impaired, did not authorize transportation services.
- d. The IEPs for three students were not valid for the reporting survey.
- e. The IEPs for 10 students either did not indicate that the students met one of the five eligibility criteria required for IDEA-weighted classification or did not document that transportation services were needed due to a specific ESE-related need of the student.

We determined that 21 of the 36 students were eligible to be reported in other ridership categories (13 in Two Miles or More and 8 in IDEA (PK), Unweighted). We made the following audit adjustments:

July 2006 Survey

<u>11 Days-in-Term</u>	
IDEA (K-12), Weighted	(2)
IDEA (K-12), Unweighted	(2)
IDEA (PK), Weighted	(4)
IDEA (PK), Unweighted	3

October 2006 Survey

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

February 2007 Survey

<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	(2)
IDEA (K-12), Unweighted	(5)
IDEA (PK), Weighted	(3)
IDEA (PK), Unweighted	3
Two Miles or More	2

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Palm Beach 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>
-----------------	-----------------------------	------------------------------

Detailed Tests/Sample Students (Continued)

June 2007 Survey

<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted	(10)	
IDEA (K-12), Unweighted	(1)	
Two Miles or More	<u>11</u>	(15)

14. [Ref. 59] Three PK students in the July survey were reported incorrectly in Two Miles or More. Prekindergarten students are eligible for State transportation funding only if they are enrolled in an IDEA program or if they are the child of a student parent enrolled in a teenage parent-related program. We were provided an IEP for one student that supported the student’s eligibility for IDEA (PK), Unweighted. We made the following audit adjustment:

July 2006 Survey

<u>12 Days-in-Term</u>		
IDEA (PK), Unweighted	1	
Two Miles or More	(1)	
 <u>16 Days-in-Term</u>		
Two Miles or More	<u>(2)</u>	<u>(2)</u>

Net Audit Adjustments – Detailed Tests/Sample Students (104)

Summary

General and Detailed Tests

Net Audit Adjustments – General Tests/Non-Sample Students	--	(5694)
Net Audit Adjustments – Detailed Tests/Sample Students	--	(104)
Sample Students w/ Exceptions	<u>200</u>	=

Net Audit Adjustments – Combined Tests (5,798)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Palm Beach 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) all transported students are reported in accordance with *Student Transportation General Instructions*; (2) adequate documentation is maintained to identify students who rode school buses or were transported by means other than a school bus (i.e., general public transportation or privately owned passenger cars); (3) only those students who were in membership and were transported during a survey period are reported with a survey's results; (4) the number of students to be reported in each ridership category is in agreement with the supporting records for that survey; (5) only ESE students who are properly classified and documented as disabled are reported in IDEA ridership categories, especially with regards to PK students; (6) ESE students who received special transportation services have their needs for such services clearly specified on their IEPs; (7) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to those students being reported; and (8) Charter School reporting is appropriately supervised and reviewed by the District.

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

Palm Beach 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, except for finding Nos. 2 and 3, as discussed below.

A copy of management's response may be found beginning on page 122 of this report.

Finding No. 2 (Ref. 60)

The bus drivers' reports for 28 buses (3 in the July survey, 16 in the October survey and 9 in the February survey) did not adequately support the ridership of 1,802 students. We noted that students were reported who either were not listed on these reports or were not shown on the reports as having been transported during the survey period concerned.

Management's Response – Management indicates that the students cited in our finding were transported during a survey period, were eligible for State transportation funding, and were properly reported. Management also indicates that: (1) students on 23 buses cited by the auditor were transported on other buses and were listed on the reports for those buses; for example, management specifically contends that the auditor failed to recognize that 100 students reported on Bus Route #R032 who were not listed on the report for that bus, were transported on, and listed on the report for, Bus Route #R028; and (2) the auditor inappropriately disallowed some reports because of the methods used by the drivers to indicate they verified ridership.

Auditor's Resolution – We examined all of the documentation submitted to us by the District during our examination's fieldwork. We accepted those students who were reported for one bus, but not listed on the report for that bus, if the submitted documentation indicated that they had been transported on another bus (including the specific cases of Bus Route #R032 and #R028). We also accepted various methods used by drivers to indicate they verified student ridership if those methods appeared to us to represent a reasonable and systematic process of taking student bus attendance. For example, we accepted check marks, X-marks, and dash marks in the cases of various drivers' reports. Our finding stands as presented herein.

Finding No. 3 (Ref. 61)

To support the ridership of students transported on the public transportation systems known as Palm Tran and Tri-Rail, the District submitted request forms for bus and rail passes, and a computerized roster showing each rider's name and school, the type of pass, and its issuance date. However, we noted that many of the pass requests were undated, the duration of the pass (30-day or annual) was not indicated, and the dates of issuance were after the particular 2006-07 survey concerned. We also noted that some students did not attend the schools for which passes had been requested, and many students who were reported did not have a pass request form and were not listed on the roster.

For documentation of students utilizing contracted transportation, the District submitted monthly invoices from the two contracted companies showing student riders by name and date of transport. However, we noted that there were reported students who were not listed on the invoices, and invoices that listed students who were not reported.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Management's Response – Management indicates that the District's reporting of students transported by public and contracted means was adequately supported. Management also indicates that the auditor inappropriately used an examination criterion that the District must have physically checked the ridership of students transported on Palm Tran and Tri-Rail, and inappropriately used bus pass dates to determine the eligibility of such students for transportation reporting.

Auditor's Resolution – Contrary to management's indication, we did not require the District to have physically checked (or counted) the students transported on Palm Tran and Tri-Rail, and our finding does not reflect such a requirement. We realize, as does the Department of Education, the impracticality of physically counting these students, and the necessity of allowing the District some leeway in developing evidence to support their ridership. Accordingly, we examined the documentation provided to us by the District to determine if the District's reported number of students transported on Palm Tran and Tri-Rail was reasonably supported, and did not require the District to provide evidence those students were physically counted. We concluded, based on our examination, that the District's documentation was deficient in the areas cited in our finding, and note here that these deficient areas are not addressed in any specificity by management's response. Accordingly, our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Palm Beach 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 Palm Beach County

For the fiscal year ended June 30, 2007, the District received approximately \$30 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	255	4,541
October 2006	646	60,453
February 2007	641	63,735
June 2007	<u>114</u>	<u>929</u>
Total	<u>1,656</u>	<u>129,658</u>

3. Statutes and Rules

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

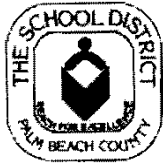
- Chapter 1006, Part I, E., F.S. Transportation of Public K-12 Students
- Section 1011.68, F.S. Funds for Student Transportation
- Chapter 6A-3, F.A.C. Transportation

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

NOTE B - SAMPLING

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

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

SUPERINTENDENT'S OFFICE
3340 FOREST HILL BOULEVARD, C-316
WEST PALM BEACH, FL 33406-5869

(561) 434-8200 FAX (561) 434-8571

ARTHUR C. JOHNSON, Ph.D.
SUPERINTENDENT

WILLIAM G. GRAHAM
CHAIRMAN

PAULETTE BURDICK
VICE CHAIRMAN

MONROE BENAİM, M.D.
MARK HANSEN
CARRIE P. HILL
DR. SANDRA S. RICHMOND
DEBRA L. ROBINSON, M.D.

August 4, 2008

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

Attention: Joe Williams, Section 321

Dear Mr. Martin,

We have reviewed the preliminary and tentative report of the examination of full-time equivalent (FTE) students and student transportation, as reported by the School District of Palm Beach County, under the Florida Education Finance Program for the fiscal year ended June 30, 2007.

After thoroughly reviewing the draft Audit report the District will not contest findings in student school by school FTE reporting or teacher certification findings. The individual ESE and ESOL FTE findings have been reviewed by the appropriate central and school based staff members. On-going training efforts will be reinforced to avoid recurrence. A corrective action plan for the certification findings is attached. The District will continue to contest the District-wide ineligible ESOL course, Pre-K ESE schedules, and several student transportation findings.

We do not agree with the following audit findings and request that the adjustment for these findings be eliminated. For ease of reading, the findings have been referenced by the original AG-424 number.

Full-Time Equivalent (FTE) Students:

<u>AG424#</u>	<u>Description</u>	<u>Unwtd FTE Adj.</u>	<u>Wtd FTE Adj.</u>
149	Ineligible ESOL Courses	0.000	(46.3938)
150	Pre-K ESE schedules	11.3345	(467.0094)
325113	LEP Plan not reviewed	0.000	(1.9897)
65102	ESOL missing file	0.000	(0.2750)

Page 2 of 5
August 4, 2008

Student Transportation:

<u>AG424#</u>	<u>Description</u>	<u>Net Adjustment</u>
60	Missing Bus Driver Reports	(1,802)
61	General Purpose (Palm Tran & Tri-Rail)	(2,680)

Response to Audit Finding 424 #149:

The District implemented a subject-based scheduling program in 18 elementary schools for the 2006/07 School Year. As part of the implementation, the district limited the use of the ESOL "pullout" course (5010010P – ESOL) and used academic subjects that correspond with the subjects reported on the elementary report card for the School District of Palm Beach County. The District began using the following elementary courses for funding:

5010030	Functional Basic Skills Communication
5010050	Reading
5010090	Writing
5012000	Math
5020000	Science
5021000	Social Studies

The district reported ESOL eligible students (LY) under FEFP 130 for each of these courses.

For the 2006/2007 SY, the FDOE inadvertently left course 5010030 off the eligible courses for FEFP Program 130 funding. The FDOE added this course as Program 130 eligible for 2007/08.

Since this is a basic communication course, this course should be eligible for funding under FEFP Program 130 during 2006/07, as all other communication courses are eligible for FEFP Program 130 funding for LY students. Therefore, finding #149 should be reversed and the FTE reinstated into FEFP Program 130. The other courses in finding #149 were incorrectly reported.

The District has implemented a program that codes students for funding in FEFP Program 130 using the eligible course table. Future courses will be coded correctly.

Page 3 of 5
August 4, 2008

Response to Audit Finding 424 #150:

The District operates several program models to serve the disabled PK students. The models range from 60 minutes per week for drop in services to programs for the most severely disabled students (cognitive impairments, autism, and developmental delay). The students in the program that serves the most severe students were reported for 1425 minutes of funding. This program model took into consideration that the total school week for an elementary school is 1825 minutes (8:00 a.m. to 2:05 p.m., 5 days per week). The students in this model are expected to have a 30 minute lunch period (non instructional) and quiet (nap) time of 45 minutes daily. This represents 150 and 225 minutes, respectfully. In no instance in the district are students funded from the FEFP for lunch or quiet/nap periods. Therefore, subtracting the total nap and lunch time from the entire school week, the district could have actually reported students for 1450 minutes per week of instruction. This assumes that the instruction occurs from beginning bell (8:00 a.m.) to final dismissal (2:05 p.m.). Since instructional time is less than 1500 minutes, the FTE generated per Survey period is less than .5000, allowing the district to claim the additional 3 points as provided by the Matrix. The student's IEP indicates that the instructional time will be greater than 900 minutes per week.

These programs have been in operation for several years. This issue was reviewed during the FTE audit completed on the 2003/04 SY. Mr. Richard Miller, a member of the current audit team, was the lead auditor during that audit. There was not a finding regarding the counting of the additional 3 points. Therefore, the District had no reason to adjust the program model or how the Matrices were to be completed.

In regard to the Bell Schedule, this again was not an issue during the previous audit. The elementary schools scheduled students into courses that encompass the entire day (i.e. 5100090 – 3rd grade). During the 2006/07 school year, the District piloted (18 schools) a subject based approach to scheduling at the elementary level, dividing the day into 12 30-minute periods. This has been expanded to ALL elementary schools for the 2007/08 school year. In hindsight, the school centers utilizing the pilot schedule approach should have adjusted the periods accordingly. However, considering the complete paradigm shift, it was a major task to adjust the scheduling for the K-5 population. Elementary schools were directed to schedule their PK disabled students in the same manner as previous years. The District requests finding #150 be reversed and the FTE reinstated.

Response to Audit Finding 424 #325113:

LEP Student Plans were reviewed, updated and included in the folders. Student schedules were entered into TERMS prior to FTE; however, hard copies were not printed and included in the student LEP folders.

Page 4 of 5
August 4, 2008

Response to Audit Finding 424 #65102:

The missing file was located and hand delivered to the auditor while he was at another school site. The auditor later returned the file to the school.

Response to Audit Finding Transportation Ref. 60:

Twenty-eight reports were cited for being deficient. However, the auditors were provided with 23 reports that indicated the students were transported during survey week but were on a different bus. The names of the students did not appear on the bus routes that were initially sent to DOE. Because of driver shortages during survey week, these students were transported by other buses. For example, 100 students were reported as having rode Bus Code R032; however, during survey week the students rode R028 and were reported on that Code. The Auditor failed to recognize the adjustment. Some of the reports the Auditor failed to accept because of objections to the methods in which the drivers verified ridership. For example, some of the drivers drew a line through the box while others made a check. All of the students in Ref. 60 were in membership during survey week, rode the bus one of the days of survey week or one of the six days prior to the survey week, and met one of the eligibility category criteria in Section 1011.68, Florida Statute. Proper documentation was provided to the Auditor to substantiate the findings. Additional copies are available on request due to the voluminous nature of this documentation.

Requested Restoration: 1,802

Response to Audit Finding Transportation Ref. 61:

General purpose transportation utilized by the District consists of the use of public buses (Palm Tran) and trains (Tri-Rail). The Palm Beach County School District is the *only* district in the State utilizing these modes of transportation. Prior to the 2004-2005 Survey instructions, districts were required to keep a list of the names of the students included in the count for audit purposes. This requirement was deleted by the Department of Education from the 2005-2006, 2006-2007 and 2007-2008 instructions. However, the District continued to keep the list of students who used general purpose transportation. There were no specific instructions provided for verifying students who were transported via general purpose transportation. In fact, the District developed its own procedures. These procedures were utilized from 1999 until the 2003-2004 school year. In the 2003-2004 Audit, the District was cited for having the schools maintain the list of students instead of the Transportation Department (Department). The Department, since that time, has issued the passes and kept a list of students. The current audit cited a new criterion--requiring the District to physically check student ridership. It is physically impossible for attendance to be taken for 1300 students who

Page 5 of 5
August 4, 2008

ride several different Tri-Rail schedules and multiple Palm Tran routes. The District submitted invoices for payment to the Auditor. The Auditor emphasized the date when the pass was issued which could have been before or after the survey period. Because of the number of students requiring passes, an agreement was made with Palm Tran and Tri-Rail, for grace periods, to permit students to ride without the District-issued pass. The District paid \$280 for each annual pass for Palm Tran and \$400 for Tri-Rail. The District was allocated approximately \$400 per student for the 2006-2007 school year. The expenditure for these passes was incurred by the District. If deducted, then the District is being penalized twice for providing general purpose transportation for students. All of the students, whose names appeared on the list provided to the Auditor were in membership during survey week, rode a general purpose mode of transportation one of the days of survey week or one of the six days prior to the survey week and met one of the eligibility category criteria in Section 1011.68, Florida Statute. The Auditor gave the District the opportunity to find the missing documents. All requested documents substantiating these findings were presented to the Auditor but do not appear to have been recognized in your draft report. Additional copies are available on request due to the voluminous nature of this documentation.

Requested Restoration: 2,680


Total Requested Restoration for Transportation: 4,482

The District has developed additional measures to address the other issues not being contested.

As always, we appreciate your review of our management procedures in FTE reporting and compliance. We do, however, request further review of selected items as listed in this letter and attachments. We also reserve the right to appeal the final audit report, as we deem appropriate.

If you have any questions please contact Michael Burke, Chief Financial Officer, at phone (561) 434-8584 or email burkem@palmbeach.k12.fl.us.

Sincerely,



Arthur C. Johnson, Ph.D.
Superintendent

ACJ/JMM/MJB:ac
Attachments

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2007 Audit - Certification Corrective Action Plan

Corrective Action	Solutions	Action Steps	Dept/Person Responsible	Due Date
ESOL Endorsement Compliance	Remind new teachers of ESOL requirement Identify category 1 ESOL teachers out-of-compliance	Create a flyer for TeacherFest that explains the ESOL requirement Develop a program that identifies category 1 teachers out-of-compliance for ESOL. <ul style="list-style-type: none"> • Track by 5 course option • Track by test and 2 course option • Track by start date • Update each semester 	Certification Gerre Wood Gene Monaco	8/1/08 12/1/08
School Center Accountability for Parent Notification	Notify category 1 ESOL teachers out-of-compliance Investigate accountability through principal evaluations	Send electronic notification to category 1 ESOL teachers out-of-compliance in September & January Link ESOL compliance to principal evaluation (Achievement & Development Orientation)	Certification	1/1/09
Tracking ESOL Compliance	Official documentation of completion of courses/classes Offer ESOL courses online	Require official college transcript or other official/stamped college document, or official inservice printout as demonstration of course completion. Develop or recreate all coursework on Blackboard/5 courses at 60 points per course. <ul style="list-style-type: none"> • Offer courses multiple times through out the year 	Certification/Area Superintendents Multicultural Certification	FY09 7/1/08
Coursework Options			Multicultural	1/1/09