

**PINELLAS COUNTY DISTRICT SCHOOL
BOARD**

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

and

Student Transportation

For the Fiscal Year Ended

June 30, 2008



BOARD MEMBERS AND SUPERINTENDENTS

Pinellas County District School Board members and the Superintendents of Schools who served during the 2007-08 fiscal year are listed below:

| | <i>District</i> |
|--|-----------------|
| | <u>No.</u> |
| <i>Janet R. Clark</i> | 1 |
| <i>Nancy N. Bostock, Vice-Chair to 11-19-07, Chair from 11-20-07</i> | 2 |
| <i>Peggy L. O'Shea, Vice-Chair from 11-20-07</i> | 3 |
| <i>E. Jane Gallucci</i> | 4 |
| <i>Carol J. Cook</i> | 5 |
| <i>Linda S. Lerner</i> | 6 |
| <i>Mary L. Tyus Brown, Chair to 11-19-07</i> | 7 |

Dr. Clayton M. Wilcox, Superintendent until 6-3-08
Dr. Julie M. Janssen, Interim Superintendent from 6-4-08

The examination team leader was Mary Anne Pekkala, CPA, and the examination 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 and other audit reports prepared by the Auditor General can be obtained on our Web site 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.

Pinellas County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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Pinellas County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2008

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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

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

We have examined management's assertion, included in its representation letter dated August 26, 2008, that the Pinellas 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, 2008. 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

Seventy-nine of the 420 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies or college credits toward out-of-field assignments.¹

2. Students

We noted exceptions involving 283 of the 891 students in our ESOL sample²; 73 of the 645 students in our ESE Support Levels 4 and 5 sample³; and 53 of the 326 students in our Career Education 9-12 (OJT) sample⁴. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pinellas 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, 2008.

¹ For teachers, see SCHEDULE D, finding Nos. 9, 10, 11, 16, 17, 22, 23, 24, 35, 40, 45, 46, 47, 48, 49, 69, 70, 79, 80, 81, 82, 83, 87, 91, 103, 114, 115, 116, 121, 125, 126, 131, 132, 140, 141, 147, 148, 152, 155, 161, 162, 169, 170, 171, 177, 178, 186, 187, 188, 196, and 197.

² For ESOL, see SCHEDULE D, finding Nos. 3, 4, 5, 13, 14, 15, 18, 19, 20, 21, 25, 29, 30, 31, 32, 41, 42, 43, 44, 50, 51, 58, 64, 65, 66, 67, 68, 75, 76, 77, 78, 84, 88, 89, 96, 97, 98, 99, 100, 108, 109, 110, 117, 122, 123, 124, 127, 128, 129, 130, 133, 134, 135, 136, 137, 142, 143, 153, 154, 156, 157, 158, 159, 160, 163, 164, 165, 172, 173, 174, 175, 176, 180, 181, 182, 183, 184, 185, 189, 190, 191, and 192.

³ For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 8, 26, 27, 33, 37, 38, 39, 53, 54, 55, 56, 57, 63, 71, 72, 73, 74, 85, 86, 92, 93, 94, 95, 102, 104, 105, 106, 111, 118, 119, 120, 138, 145, 146, 149, 167, 193, 194, and 199.

⁴ For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 28, 59, 60, 61, 62, 90, 112, 113, 139, 150, 151, 168, and 195.

The results of our examination disclosed other noncompliance with the aforementioned State requirements in addition to those of a material nature 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 this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁵ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁵, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

⁵ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
April 14, 2009

SCHEDULE A

Pinellas 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, 2008

| <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 | 151 | 100.00% | 29,442 | 100.00% | 77,760.8100 | 100.00% |
| Sample Size ⁴ | 33 | 21.85% | 369 | 1.25% | 302.2463 | 0.39% |
| Students w/Exceptions | - | - | (0) | (0.00%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | 328.0537 | - |
| 2. Basic with ESE Services | | | | | | |
| Population ³ | 158 | 100.00% | 7,114 | 100.00% | 21,548.6400 | 100.00% |
| Sample Size ⁴ | 34 | 21.52% | 308 | 4.33% | 258.1251 | 1.20% |
| Students w/Exceptions | - | - | (13) | (4.22%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | 22.3416 | - |
| 3. ESOL | | | | | | |
| Population ³ | 112 | 100.00% | 1,926 | 100.00% | 3,017.1400 | 100.00% |
| Sample Size ⁴ | 28 | 25.00% | 891 | 46.26% | 729.1030 | 24.17% |
| Students w/Exceptions | - | - | (283) | (31.76%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (291.4890) | - |
| 4. ESE Support Levels 4 and 5 | | | | | | |
| Population ³ | 74 | 100.00% | 1,291 | 100.00% | 1,349.9000 | 100.00% |
| Sample Size ⁴ | 30 | 40.54% | 645 | 49.96% | 567.4429 | 42.04% |
| Students w/Exceptions | - | - | (73) | (11.32%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (42.1059) | - |
| 5. Career Education 9-12 | | | | | | |
| Population ³ | 25 | 100.00% | 662 | 100.00% | 3,544.0300 | 100.00% |
| Sample Size ⁴ | 8 | 32.00% | 326 | 49.24% | 69.8751 | 1.97% |
| Students w/Exceptions | - | - | (53) | (16.26%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (30.4342) | - |
| ----- | | | | | | |
| <u>All Programs</u> | | | | | | |
| Population ³ | 163 | 100.00% | 40,435 | 100.00% | 107,220.5200 | 100.00% |
| Sample Size ⁴ | 35 | 21.47% | 2,539 | 6.28% | 1,926.7924 | 1.80% |
| Students w/Exceptions | - | - | (422) | (16.62%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (13.6338) | - |

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Pinellas 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, 2008

| <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 | 163 | 100.00% | 1,401 | 100.00% |
| Sample Size ⁴ | 35 | 21.47% | 420 | 29.98% |
| Teachers w/Exceptions | - | - | (79) | (18.81%) |

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 population and sample reflects only 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, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Pinellas 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, 2008

| No. Program¹ | Net Audit Adjustment² | Cost Factor | Weighted FTE³ |
|-----------------------------------|---|--------------------|---------------------------------|
| 101 Basic K-3 | 158.2376 | 1.048 | 165.8330 |
| 102 Basic 4-8 | 99.5003 | 1.000 | 99.5003 |
| 103 Basic 9-12 | 70.3158 | 1.066 | 74.9566 |
| 111 Grades K-3 with ESE Services | 6.7866 | 1.048 | 7.1124 |
| 112 Grades 4-8 with ESE Services | 2.6668 | 1.000 | 2.6668 |
| 113 Grades 9-12 with ESE Services | 12.8882 | 1.066 | 13.7388 |
| 130 ESOL | (291.4890) | 1.200 | (349.7868) |
| 254 ESE Support Level 4 | (36.5658) | 3.625 | (132.5510) |
| 255 ESE Support Level 5 | (5.5401) | 5.062 | (28.0440) |
| 300 Career Education 9-12 | (30.4342) | 1.119 | (34.0559) |
| Total | (13.6338) | | (180.6298) |

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

Pinellas 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, 2008

| <u>No. Program</u> | <u>District- Wide</u> | <u>Audit Adjustments¹</u> | | <u>Balance Forward</u> |
|-----------------------------------|---------------------------|--------------------------------------|--------------|----------------------------|
| | | <u>#0121</u> | <u>#0141</u> | |
| 101 Basic K-3 | .1691 | ..... | ..... | .1691 |
| 102 Basic 4-8 | .4568 | 8.2346 | 15.1052 | 23.7966 |
| 103 Basic 9-12 | .0850 | ..... | ..... | .0850 |
| 111 Grades K-3 with ESE Services | ..... | ..... | ..... | .0000 |
| 112 Grades 4-8 with ESE Services | ..... | (1.5000) | (2.0000) | (3.5000) |
| 113 Grades 9-12 with ESE Services | ..... | ..... | ..... | .0000 |
| 130 ESOL | (.7109) | (6.2346) | (13.1052) | (20.0507) |
| 254 ESE Support Level 4 | ..... | (.5000) | ..... | (.5000) |
| 255 ESE Support Level 5 | ..... | ..... | ..... | .0000 |
| 300 Career Education 9-12 | ..... | ..... | ..... | <u>.0000</u> |
| Total | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| Program No. | Brought Forward | Audit Adjustments¹ | | | | Balance Forward |
|------------------------|----------------------------|--------------------------------------|--------------|--------------|----------------|----------------------------|
| | | #0321 | #0531 | #0681 | #0751 | |
| 101 | .1691 | 20.8061 | ..... | ..... | ..... | 20.9752 |
| 102 | 23.7966 | 7.1525 | .4552 | ..... | ..... | 31.4043 |
| 103 | .0850 | ..... | ..... | ..... | 11.5050 | 11.5900 |
| 111 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 112 | (3.5000) | ..... | ..... | ..... | ..... | (3.5000) |
| 113 | .0000 | ..... | ..... | .5000 | .7834 | 1.2834 |
| 130 | (20.0507) | (27.9586) | (.4552) | ..... | (11.6434) | (60.1079) |
| 254 | (.5000) | ..... | ..... | (2.0000) | (.5000) | (3.0000) |
| 255 | .0000 | ..... | ..... | 1.5000 | ..... | 1.5000 |
| 300 | <u>.0000</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>(.4350)</u> | <u>(.4350)</u> |
| Total | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>(.2900)</u> | <u>(.2900)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| <u>Program No.</u> | <u>Brought Forward</u> | <u>Audit Adjustments¹</u> | | | | <u>Balance Forward</u> |
|--------------------|------------------------|--------------------------------------|--------------|--------------|--------------|------------------------|
| | | <u>#0981</u> | <u>#1131</u> | <u>#1261</u> | <u>#1361</u> | |
| 101 | 20.9752 | ..... | 7.3012 | 5.2380 | .9068 | 34.4212 |
| 102 | 31.4043 | 2.3347 | 6.6750 | .9268 | .4534 | 41.7942 |
| 103 | 11.5900 | .8733 | ..... | ..... | ..... | 12.4633 |
| 111 | .0000 | ..... | .4800 | .3766 | 2.0000 | 2.8566 |
| 112 | (3.5000) | ..... | ..... | .5000 | ..... | (3.0000) |
| 113 | 1.2834 | 2.0000 | ..... | ..... | ..... | 3.2834 |
| 130 | (60.1079) | ..... | (14.4562) | (6.0414) | (1.3602) | (81.9657) |
| 254 | (3.0000) | (9.7080) | ..... | (1.0000) | 2.0000 | (11.7080) |
| 255 | 1.5000 | ..... | ..... | ..... | (4.0000) | (2.5000) |
| 300 | (.4350) | ..... | ..... | ..... | ..... | (.4350) |
| Total | <u>(.2900)</u> | <u>(4.5000)</u> | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>(4.7900)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| Program No. | Brought Forward | Audit Adjustments ¹ | | | | Balance Forward |
|----------------|--------------------|--------------------------------|-----------------|--------------|--------------|--------------------|
| | | #1531 | #1801 | #1811 | #1821 | |
| 101 | 34.4212 | ..... | ..... | 42.0472 | 2.5270 | 78.9954 |
| 102 | 41.7942 | ..... | .5000 | 4.8240 | 1.9404 | 49.0586 |
| 103 | 12.4633 | 7.7914 | ..... | ..... | ..... | 20.2547 |
| 111 | 2.8566 | ..... | .5000 | ..... | ..... | 3.3566 |
| 112 | (3.0000) | ..... | ..... | ..... | 1.0000 | (2.0000) |
| 113 | 3.2834 | ..... | 1.0000 | ..... | ..... | 4.2834 |
| 130 | (81.9657) | (7.7914) | ..... | (46.8712) | (4.4940) | (141.1223) |
| 254 | (11.7080) | (.5000) | (3.0000) | ..... | (.9734) | (16.1814) |
| 255 | (2.5000) | ..... | ..... | ..... | ..... | (2.5000) |
| 300 | <u>(.4350)</u> | <u>(1.5156)</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>(1.9506)</u> |
| Total | <u>(4.7900)</u> | <u>(2.0156)</u> | <u>(1.0000)</u> | <u>.0000</u> | <u>.0000</u> | <u>(7.8056)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| <u>Program No.</u> | <u>Brought Forward</u> | <u>Audit Adjustments¹</u> | | | | <u>Balance Forward</u> |
|--------------------|------------------------|--------------------------------------|--------------|--------------|--------------|------------------------|
| | | <u>#2081</u> | <u>#2301</u> | <u>#2321</u> | <u>#2581</u> | |
| 101 | 78.9954 | ..... | ..... | ..... | ..... | 78.9954 |
| 102 | 49.0586 | ..... | ..... | 10.9442 | ..... | 60.0028 |
| 103 | 20.2547 | 3.1255 | ..... | ..... | ..... | 23.3802 |
| 111 | 3.3566 | ..... | 3.5000 | ..... | ..... | 6.8566 |
| 112 | (2.0000) | ..... | ..... | (1.5000) | 3.0000 | (.5000) |
| 113 | 4.2834 | ..... | ..... | ..... | 2.5000 | 6.7834 |
| 130 | (141.1223) | (3.3421) | ..... | (8.9442) | ..... | (153.4086) |
| 254 | (16.1814) | ..... | (3.5000) | (.5000) | (2.5000) | (22.6814) |
| 255 | (2.5000) | ..... | .0000 | ..... | (3.0000) | (5.5000) |
| 300 | <u>(1.9506)</u> | <u>(1.9838)</u> | ..... | ..... | ..... | <u>(3.9344)</u> |
| Total | <u>(7.8056)</u> | <u>(2.2004)</u> | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>(10.0060)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| Program No. | Brought Forward | Audit Adjustments¹ | | | | Balance Forward |
|------------------------|----------------------------|--------------------------------------|--------------|--------------|--------------|----------------------------|
| | | #2641 | #2921 | #3231 | #3361 | |
| 101 | 78.9954 | ..... | .9468 | ..... | 19.7799 | 99.7221 |
| 102 | 60.0028 | ..... | ..... | ..... | 7.2898 | 67.2926 |
| 103 | 23.3802 | 13.6795 | ..... | 1.8505 | ..... | 38.9102 |
| 111 | 6.8566 | ..... | ..... | ..... | ..... | 6.8566 |
| 112 | (.5000) | ..... | 1.5000 | (.5000) | ..... | .5000 |
| 113 | 6.7834 | 1.0000 | ..... | ..... | ..... | 7.7834 |
| 130 | (153.4086) | (6.5638) | (.9468) | ..... | (27.0697) | (187.9889) |
| 254 | (22.6814) | (1.0000) | (1.5000) | (1.3505) | ..... | (26.5319) |
| 255 | (5.5000) | ..... | ..... | ..... | ..... | (5.5000) |
| 300 | <u>(3.9344)</u> | <u>(7.5187)</u> | ..... | ..... | ..... | <u>(11.4531)</u> |
| Total | <u>(10.0060)</u> | <u>(.4030)</u> | <u>.0000</u> | <u>.0000</u> | <u>.0000</u> | <u>(10.4090)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| <u>Program No.</u> | <u>Brought Forward</u> | <u>Audit Adjustments¹</u> | | | | <u>Balance Forward</u> |
|--------------------|------------------------|--------------------------------------|----------------|--------------|-----------------|------------------------|
| | | <u>#3391</u> | <u>#3421</u> | <u>#3741</u> | <u>#3921</u> | |
| 101 | 99.7221 | 10.8795 | ..... | ..... | ..... | 110.6016 |
| 102 | 67.2926 | 2.7204 | ..... | 5.9504 | ..... | 75.9634 |
| 103 | 38.9102 | ..... | 6.5600 | ..... | ..... | 45.4702 |
| 111 | 6.8566 | ..... | ..... | ..... | ..... | 6.8566 |
| 112 | .5000 | ..... | ..... | 1.0000 | ..... | 1.5000 |
| 113 | 7.7834 | ..... | .4320 | ..... | 1.0000 | 9.2154 |
| 130 | (187.9889) | (13.5999) | (6.9700) | (4.7736) | ..... | (213.3324) |
| 254 | (26.5319) | ..... | ..... | (2.1768) | (1.0000) | (29.7087) |
| 255 | (5.5000) | ..... | (.5401) | ..... | ..... | (6.0401) |
| 300 | <u>(11.4531)</u> | <u>.....</u> | <u>(.2300)</u> | <u>.....</u> | <u>(2.0467)</u> | <u>(13.7298)</u> |
| Total | <u>(10.4090)</u> | <u>.0000</u> | <u>(.7481)</u> | <u>.0000</u> | <u>(2.0467)</u> | <u>(13.2038)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| Program No. | Brought Forward | Audit Adjustments ¹ | | | | Balance Forward |
|----------------|--------------------|--------------------------------|--------------|------------------|--------------|--------------------|
| | | #4061 | #4121 | #4521 | #4581 | |
| 101 | 110.6016 | ..... | 13.0876 | ..... | ..... | 123.6892 |
| 102 | 75.9634 | 1.6576 | 13.8501 | ..... | 1.3602 | 92.8313 |
| 103 | 45.4702 | ..... | ..... | 16.9331 | ..... | 62.4033 |
| 111 | 6.8566 | ..... | ..... | ..... | ..... | 6.8566 |
| 112 | 1.5000 | ..... | ..... | ..... | ..... | 1.5000 |
| 113 | 9.2154 | ..... | ..... | 1.0000 | ..... | 10.2154 |
| 130 | (213.3324) | (1.6576) | (26.9377) | (1.8687) | (1.3602) | (245.1566) |
| 254 | (29.7087) | ..... | ..... | (2.0000) | ..... | (31.7087) |
| 255 | (6.0401) | ..... | ..... | ..... | ..... | (6.0401) |
| 300 | <u>(13.7298)</u> | ..... | ..... | <u>(14.4094)</u> | ..... | <u>(28.1392)</u> |
| Total | <u>(13.2038)</u> | <u>.0000</u> | <u>.0000</u> | <u>(.3450)</u> | <u>.0000</u> | <u>(13.5488)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Pinellas 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, 2008

| <u>Program No.</u> | <u>Brought Forward</u> | <u>Audit Adjustments¹</u> | | | | <u>Total</u> |
|--------------------|------------------------|--------------------------------------|--------------|-----------------|--------------|------------------|
| | | <u>#4591</u> | <u>#4701</u> | <u>#6181</u> | <u>#8031</u> | |
| 101 | 123.6892 | 19.5364 | 15.0120 | ..... | ..... | 158.2376 |
| 102 | 92.8313 | 1.1270 | 5.5420 | ..... | ..... | 99.5003 |
| 103 | 62.4033 | ..... | ..... | 7.3950 | .5175 | 70.3158 |
| 111 | 6.8566 | ..... | (.0700) | ..... | ..... | 6.7866 |
| 112 | 1.5000 | ..... | ..... | ..... | 1.1668 | 2.6668 |
| 113 | 10.2154 | ..... | ..... | .5000 | 2.1728 | 12.8882 |
| 130 | (245.1566) | (20.6634) | (20.4840) | (5.1850) | ..... | (291.4890) |
| 254 | (31.7087) | ..... | ..... | (1.0000) | (3.8571) | (36.5658) |
| 255 | (6.0401) | ..... | ..... | .5000 | ..... | (5.5401) |
| 300 | <u>(28.1392)</u> | <u>.....</u> | <u>.....</u> | <u>(2.2950)</u> | <u>.....</u> | <u>(30.4342)</u> |
| Total | <u>(13.5488)</u> | <u>.0000</u> | <u>.0000</u> | <u>(.0850)</u> | <u>.0000</u> | <u>(13.6338)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Pinellas 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, 2008

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 preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Pinellas 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, 2008.

All noncompliance disclosed by our examination procedures is discussed in our findings and requires management's attention and action, as recommended on page 80.

Management's Response

Management's response lists numerous FTE-related findings that the District wishes to appeal and asks that we reconsider those findings. However, the response does not contest the accuracy of those findings. Absent any contested facts or circumstances, our findings stand as presented herein.

We would respectfully suggest that the District consider the pursuit of its appeal through the informal hearing process administered by the Department of Education, pursuant to State Board of Education Rule 6A-1.0453, Florida Administrative Code.

The attachments submitted with management's response have not been reproduced in this report. They are available at the offices of the District.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide - Ineligible ESOL Courses

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that 14 of the District's schools reported four courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

| | | |
|----------------|---------|--------------|
| 101 Basic K-3 | .1691 | |
| 102 Basic 4-8 | .4568 | |
| 103 Basic 9-12 | .0850 | |
| 130 ESOL | (.7109) | <u>.0000</u> |
| | | <u>.0000</u> |

Azalea Middle School (#0121)

2. [Ref. 12180/81] Two non-certified teachers were hired as long-term substitutes for the 2007-08 school year and taught courses during the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustments.

.0000

3. [Ref. 12101] Four students were reported incorrectly in ESOL for a second year of placement. The students were FES and Competent Readers and Writers. We also noted that an LEP Committee was not convened to consider the students' ESOL-placement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| Findings | Net Audit Adjustments (Unweighted FTE) | |
|--|---|-------|
| <u>Azalea Middle School (#0121)</u> (Continued) | | |
| 102 Basic 4-8 | 3.1444 | |
| 130 ESOL | <u>(3.1444)</u> | .0000 |
| 4. [Ref. 12102] <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> | | |
| 102 Basic 4-8 | .4553 | |
| 130 ESOL | <u>(.4553)</u> | .0000 |
| 5. [Ref. 12103] <u>The parents of one LEP student were not appropriately notified of the student's ESOL-placement. Notification was not made while the student was enrolled at Azalea Middle School. When the student transferred to Safety Harbor Middle School on February 19, 2008, a notification letter was prepared, but was dated September 12, 2007. We made the following audit adjustment:</u> | | |
| 102 Basic 4-8 | .9553 | |
| 130 ESOL | <u>(.9553)</u> | .0000 |
| 6. [Ref. 12104] <u>The file for one ESE student did not contain a complete copy of the student's IEP, and the missing pages could not be located. 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 |
| 7. [Ref. 12105] <u>The file for one Gifted student did not contain an EP covering the 2007-08 school year. 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 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| Findings | Net Audit Adjustments (Unweighted FTE) | |
|--|---|-------|
| <u>Azalea Middle School (#0121)</u> (Continued) | | |
| 8. [Ref. 12106] <u>The file for one ESE student in the February survey contained a Matrix of Services form that was not reviewed and updated when the student's new IEP was prepared on January 17, 2008. We made the following audit adjustment:</u> | | |
| 112 Grades 4-8 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |
| 9. [Ref. 12170/72] <u>Two Science teachers who had LEP students in their classes 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 adjustment:</u> | | |
| <u>Ref. 12170</u> | | |
| 102 Basic 4-8 | .8840 | |
| 130 ESOL | (.8840) | .0000 |
| <u>Ref. 12172</u> | | |
| 102 Basic 4-8 | .6188 | |
| 130 ESOL | (.6188) | .0000 |
| 10. [Ref. 12171] <u>We noted the following exceptions involving the parental notification letters for an out-of-field teacher in Reading and ESOL in the October and February surveys: (a) the letter used to notify parents of the teacher's out-of-field status in Reading was not dated, and we were otherwise unable to determine whether the notification was made prior to the reporting surveys; and (b) the letter used to notify parents of the teacher's out-field status in ESOL was dated February 14, 2008, after both surveys. We made the following audit adjustment:</u> | | |
| 102 Basic 4-8 | .0884 | |
| 130 ESOL | (.0884) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Azalea Middle School (#0121)** (Continued)

11. [Ref. 12173] One teacher was not properly certified and was not approved by the School Board to teach Middle Grades General Science out-of-field until October 16, 2007, after the October survey. We also noted that the letter used to notify parents of the teacher's out-of-field status was not dated, and we were otherwise unable to determine whether the notification was made prior to the reporting surveys. We made the following audit adjustment:

| | | |
|---------------|---------|--------------|
| 102 Basic 4-8 | .0884 | |
| 130 ESOL | (.0884) | <u>.0000</u> |
| | | <u>.0000</u> |

Largo Middle School (#0141)

12. [Ref. 14101] The files for two Gifted students did not contain evidence that a General Education teacher had participated in the development of their EPs. We made the following audit adjustment:

| | | |
|----------------------------------|----------|-------|
| 102 Basic 4-8 | 2.0000 | |
| 112 Grades 4-8 with ESE Services | (2.0000) | .0000 |

13. [Ref. 14102] We noted the following exceptions involving five LEP students: the LEP Student Plans for three students, the parental notification letter for one student, and the file for one student were missing and could not be located. We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 102 Basic 4-8 | 2.6642 | |
| 130 ESOL | (2.6642) | .0000 |

14. [Ref. 14103/05] We noted one or more of the following exceptions involving nine students whose ESOL-placements had been continued beyond the initial three-year base period:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Largo Middle School (#0141) (Continued)

- Student was FES and a Competent Reader and Writer, and an LEP Committee was not convened to consider the student’s continuation.
- Student’s LEP Student Plan was missing and could not be located.
- Student’s English language assessment was either not documented or not conducted.

We made the following audit adjustments:

| | | |
|-------------------|-----------------|-------|
| <u>Ref. 14103</u> | | |
| 102 Basic 4-8 | 5.9416 | |
| 130 ESOL | <u>(5.9416)</u> | .0000 |
| | | |
| <u>Ref. 14105</u> | | |
| 102 Basic 4-8 | .8770 | |
| 130 ESOL | <u>(.8770)</u> | .0000 |

15. [Ref. 14104] One student was reported incorrectly in ESOL in the February survey. The student was FES and a Competent Reader and Writer, and had been recommended for exit from ESOL by an LEP Committee on January 22, 2008. We made the following audit adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | .1784 | |
| 130 ESOL | <u>(.1784)</u> | .0000 |

16. [Ref. 14170] One Math teacher taught 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:

| | | |
|---------------|-----------------|-------|
| 102 Basic 4-8 | 1.5652 | |
| 130 ESOL | <u>(1.5652)</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|--|
| <u>Largo Middle School (#0141)</u> (Continued) | |
| 17. [Ref. 14171] <u>The parents of students taught by one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | 1.8788 |
| 130 ESOL | <u>(1.8788)</u> |
| | <u>.0000</u> |
| | <u>.0000</u> |
| <u>Belcher Elementary School (#0321)</u> | |
| 18. [Ref. 32101] <u>Twenty-one students were reported incorrectly in ESOL for placement beyond the initial three-year base period. The students were FES, or FES and Competent Readers and Writers, and an LEP Committee was not convened to consider the students' continuation in ESOL. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | 14.3975 |
| 102 Basic 4-8 | 3.2445 |
| 130 ESOL | <u>(17.6420)</u> |
| | .0000 |
| 19. [Ref. 32102] <u>The English language proficiency of eight students was not properly assessed prior to their continued placement in ESOL for a fourth, fifth, or sixth year. The assessments were conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08. We also noted that four of the students had been previously classified as FES, but did not have LEP Committees convened to consider their continued placement in ESOL. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | 3.7076 |
| 102 Basic 4-8 | 3.7080 |
| 130 ESOL | <u>(7.4156)</u> |
| | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Belcher Elementary School (#0321) (Continued)

20. [Ref. 32103] Two students were placed in ESOL based on English language proficiency assessments that were done five months prior to the students' initial enrollment in the District. Assessments should be conducted at the time of enrollment. We also noted that both students were reassessed prior to the February survey and scored FES. We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | 1.8940 | |
| 130 ESOL | (1.8940) | .0000 |

21. [Ref. 32104] The file for one LEP student did not contain an LEP Student Plan or evidence that the student's parents were notified of the student's ESOL-placement. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 101 Basic K-3 | .4636 | |
| 130 ESOL | (.4636) | .0000 |

22. [Ref. 32170] One teacher, whose class included LEP students, had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .2000 | |
| 130 ESOL | (.2000) | .0000 |

23. [Ref. 32171] One 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 LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

| | | |
|---------------|---------|--------------|
| 101 Basic K-3 | .3434 | |
| 130 ESOL | (.3434) | .0000 |
| | | <u>.0000</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Joseph L. Carwise Middle School (#0531)

24. [Ref. 53170] The out-of-field status of one teacher, who was not properly certified to teach LEP students, was not approved by the School Board until February 12, 2008, after the October and February surveys. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status. Since the student involved has been cited and adjusted for other non-compliance in finding No. 25 (Ref. 53101), we made no audit adjustment here.

.0000

25. [Ref. 53101] The English language proficiency of one student was not properly assessed prior to the student's continued placement in ESOL for a fourth year. The assessment was conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .4552 | |
| 130 ESOL | (.4552) | .0000 |
| | | .0000 |

Paul B. Stephens ESE Center (#0681)

26. [Ref. 68102] Five ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:

| | | |
|-------------------------|---------------|-------|
| 254 ESE Support Level 4 | (2.0000) | |
| 255 ESE Support Level 5 | <u>2.0000</u> | .0000 |

27. [Ref. 68103] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|--|---|
| Paul B. Stephens ESE Center (#0681) (Continued) | |
| 113 Grades 9-12 with ESE Services | .5000 |
| 255 ESE Support Level 5 | (.5000) |
| | <u>.0000</u> |
| | <u>.0000</u> |

Countryside High School (#0751)

28. [Ref. 75101] The timecards for two Career Education OJT students were missing and could not be located. We made the following audit adjustment:

| | | |
|---------------------------|---------|---------|
| 300 Career Education 9-12 | (.2900) | (.2900) |
|---------------------------|---------|---------|

29. [Ref. 75102] Eight students were reported incorrectly in ESOL. The students were FES and Competent Readers and Writers, and LEP Committees were not convened to consider their continuation in ESOL. We also noted one of the students was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

| | | |
|----------------|----------|-------|
| 103 Basic 9-12 | 5.8658 | |
| 130 ESOL | (5.8658) | .0000 |

30. [Ref. 75103] Three LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

| | | |
|----------------|----------|-------|
| 103 Basic 9-12 | 1.6669 | |
| 130 ESOL | (1.6669) | .0000 |

31. [Ref. 75104] The English language proficiency of three students was not properly assessed prior to the students' continued placement in ESOL for a fifth year. The assessment was conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> | |
|---|--|-------|
| <u>Countryside High School (#0751)</u> (Continued) | | |
| 103 Basic 9-12 | 1.3502 | |
| 130 ESOL | (1.3502) | .0000 |
| 32. [Ref. 75105] <u>We noted the following exceptions involving two LEP students: the file for one LEP student did not contain evidence that the student's parents had been notified of the student's ESOL-placement, and one student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | 1.1586 | |
| 130 ESOL | (1.1586) | .0000 |
| 33. [Ref. 75108] <u>The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) was incomplete. None of the services to be provided to the student were checked in any of the Domains. We made the following audit adjustment:</u> | | |
| 113 Grades 9-12 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |
| 34. [Ref. 75110] <u>The course schedule for one ESE student incorrectly included a portion of the student's instructional time in program No. 103 (Basic 9-12), and program No. 300 (Career Education 9-12). The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | (.1384) | |
| 113 Grades 9-12 with ESE Services | .2834 | |
| 300 Career Education 9-12 | (.1450) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Countryside High School (#0751) (Continued)

35. [Ref. 75170] One teacher taught Social Science classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

| | | |
|----------------|-----------------|----------------|
| 103 Basic 9-12 | 1.6019 | |
| 130 ESOL | <u>(1.6019)</u> | <u>.0000</u> |
| | | <u>(.2900)</u> |

Hamilton Disston School (#0981)

36. [Ref. 98180/81] Two teachers were hired as long-term substitutes during the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustments.

.0000

37. [Ref. 98101] Eight students were not in attendance during the reporting surveys and should not have been included with the surveys' results. We also noted that one of the students was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

| | | |
|-----------------------------------|-----------------|-----------------|
| 113 Grades 9-12 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | <u>(5.0000)</u> | <u>(4.5000)</u> |

38. [Ref. 98102] Two students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|--|--|
| <u>Hamilton Disston School (#0981)</u> (Continued) | |
| 113 Grades 9-12 with ESE Services | 1.0000 |
| 254 ESE Support Level 4 | <u>(1.0000)</u> |
| | .0000 |
| 39. [Ref. 98103] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u> | |
| 113 Grades 9-12 with ESE Services | .5000 |
| 254 ESE Support Level 4 | <u>(.5000)</u> |
| | .0000 |
| 40. [Ref. 98170/71] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 98170) was certified in Specific Learning Disability, but taught courses that required certification in Emotionally Handicapped. One teacher (Ref. 98171) was certified in Physical Education, but taught courses that required certification in ESE. We also noted that the parents of the ESE students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u> | |
| <u>Ref. 98170</u> | |
| 102 Basic 4-8 | 1.3050 |
| 254 ESE Support Level 4 | <u>(1.3050)</u> |
| | .0000 |
| <u>Ref. 98171</u> | |
| 102 Basic 4-8 | 1.0297 |
| 103 Basic 9-12 | .8733 |
| 254 ESE Support Level 4 | <u>(1.9030)</u> |
| | .0000 |
| | <u>(4.5000)</u> |
| <u>Eisenhower Elementary School (#1131)</u> | |
| 41. [Ref. 113101] <u>The file for one LEP student was 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)

Pinellas 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, 2008

| <u>Findings</u> | Net Audit Adjustments (Unweighted FTE) |
|--|---|
| <u>Eisenhower Elementary School (#1131)</u> (Continued) | |
| 102 Basic 4-8 | .9068 |
| 130 ESOL | (.9068) |
| | .0000 |
| <p>42. [Ref. 113102] <u>The course schedule for one ESE student incorrectly included a portion of the student's instructional time in program No. 101 (Basic K-3) and program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:</u></p> | |
| 101 Basic K-3 | (.0366) |
| 111 Grades K-3 with ESE Services | .4800 |
| 130 ESOL | (.4434) |
| | .0000 |
| <p>43. [Ref. 113103] <u>One student was reported incorrectly in ESOL. The student was FES and an LEP Committee was not convened to consider the student's ESOL-placement. We made the following audit adjustment:</u></p> | |
| 101 Basic K-3 | .4634 |
| 130 ESOL | (.4634) |
| | .0000 |
| <p>44. [Ref. 113107] <u>Three students were reported incorrectly in ESOL. The students were FES and Competent Readers and Writers, and an LEP Committee was not convened to consider their ESOL-placement. We made the following audit adjustment:</u></p> | |
| 102 Basic 4-8 | 1.8136 |
| 130 ESOL | (1.8136) |
| | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Eisenhower Elementary School (#1131)** (Continued)

45. [Ref. 113170] The out-of-field status of one teacher regarding LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after those surveys. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status until January 22, 2008. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .8936 | |
| 130 ESOL | (.8936) | .0000 |

46. [Ref. 113171] One teacher taught 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: (a) the parents of the LEP students concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 60 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 | .5500 | |
| 102 Basic 4-8 | .2468 | |
| 130 ESOL | (.7968) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Eisenhower Elementary School (#1131) (Continued)

47. [Ref. 113172/76/77] The parents of LEP students taught by three out-of-field teachers in the October survey were not notified of the teachers' out-of-field status until January 22, 2008, after the October survey. We also noted that one teacher (Ref. 113172) had earned only 120 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 adjustments:

| | | |
|--------------------|-----------------|-------|
| <u>Ref. 113172</u> | | |
| 101 Basic K-3 | 1.6170 | |
| 130 ESOL | <u>(1.6170)</u> | .0000 |
| | | |
| <u>Ref. 113176</u> | | |
| 101 Basic K-3 | 2.9106 | |
| 130 ESOL | <u>(2.9106)</u> | .0000 |
| | | |
| <u>Ref. 113177</u> | | |
| 102 Basic 4-8 | 1.7572 | |
| 130 ESOL | <u>(1.7572)</u> | .0000 |

48. [Ref. 113173] One teacher, whose class included LEP students, was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 102 Basic 4-8 | 1.0570 | |
| 130 ESOL | <u>(1.0570)</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|--|--|
| <u>Eisenhower Elementary School (#1131)</u> (Continued) | |
| 49. [Ref. 113174/75] <u>The parents of LEP students taught by two out-of-field teachers in the October survey were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u> | |
| <u>Ref. 113174</u> | |
| 101 Basic K-3 | .5468 |
| 130 ESOL | (.5468) |
| | .0000 |
| <u>Ref. 113175</u> | |
| 101 Basic K-3 | 1.2500 |
| 130 ESOL | (1.2500) |
| | .0000 |
| | <u>.0000</u> |
| <u>John M. Sexton Elementary School (#1261)</u> | |
| 50. [Ref. 126101] <u>The LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | .4800 |
| 130 ESOL | (.4800) |
| | .0000 |
| 51. [Ref. 126102] <u>Six students were reported incorrectly in ESOL. The students were FES and an LEP Committee was not convened to consider their ESOL-placement. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | 4.6346 |
| 102 Basic 4-8 | .9268 |
| 130 ESOL | (5.5614) |
| | .0000 |
| 52. [Ref. 126104] <u>The EP for one Gifted student was missing and could not be located. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | .1234 |
| 111 Grades K-3 with ESE Services | (.1234) |
| | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

Findings **Net Audit Adjustments (Unweighted FTE)**

John M. Sexton Elementary School (#1261) (Continued)

53. [Ref. 126105] The file for one ESE student did not contain a Matrix of Services form that covered the reporting survey. We made the following audit adjustment:

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

54. [Ref. 126106] The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

| | | |
|----------------------------------|---------|--------------|
| 112 Grades 4-8 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |
| | | <u>.0000</u> |

Fuguitt Elementary School (#1361)

55. [Ref. 136101] The Matrix of Services forms for four ESE students did not reflect the authorized individual services for one or more Domains. We recalculated the Matrix ratings to reflect only the services specified and made the following audit adjustment:

| | | |
|----------------------------------|----------|-------|
| 111 Grades K-3 with ESE Services | 1.5000 | |
| 254 ESE Support Level 4 | 1.5000 | |
| 255 ESE Support Level 5 | (3.0000) | .0000 |

56. [Ref. 136102] The Matrix of Services forms for two ESE students were incorrectly prepared. One Matrix form had Domain C services written in under Domain D and reflected no other services under Domain D. The other Matrix form's rating score was incorrectly calculated. We made the following audit adjustment:

| | | |
|-------------------------|---------|-------|
| 254 ESE Support Level 4 | .5000 | |
| 255 ESE Support Level 5 | (.5000) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|--|
| <u>Fugitt Elementary School (#1361)</u> (Continued) | |
| 57. [Ref. 136103] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u> | |
| 111 Grades K-3 with ESE Services | .5000 |
| 255 ESE Support Level 5 | (.5000) |
| | .0000 |
| 58. [Ref. 136104] <u>The English language proficiency of two students was not properly assessed prior to the students' continued placement in ESOL for a fourth and fifth year, respectively. The assessments were conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08. We also noted that one of the students was subsequently classified as FES, and an LEP Committee was not convened to consider the student's continued ESOL-placement. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | .9068 |
| 102 Basic 4-8 | .4534 |
| 130 ESOL | (1.3602) |
| | .0000 |
| | .0000 |
| <u>Gibbs High School (#1531)</u> | |
| 59. [Ref. 153101] <u>The timecards for five students in Career Education OJT were missing and could not be located. We made the following audit adjustment:</u> | |
| 300 Career Education 9-12 | (.6127) |
| | (.6127) |
| 60. [Ref. 153102] <u>The timecards for three Career Education OJT students were not signed by the students' employers. We made the following audit adjustment:</u> | |
| 300 Career Education 9-12 | (.2301) |
| | (.2301) |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Gibbs High School (#1531) (Continued)

61. [Ref. 153103] Seven students in Career Education OJT were reported for more work hours than were supported by their timecards. We made the following audit adjustment:

| | | |
|---------------------------|---------|---------|
| 300 Career Education 9-12 | (.5197) | (.5197) |
|---------------------------|---------|---------|

62. [Ref. 153104] The timecard for one Career Education OJT student did not list the student's work hours on a daily basis. Consequently, we were otherwise unable to determine the actual hours worked by the student during the reporting survey. We made the following audit adjustment:

| | | |
|---------------------------|---------|---------|
| 300 Career Education 9-12 | (.1531) | (.1531) |
|---------------------------|---------|---------|

63. [Ref. 153105] One ESE student in the October survey was not in attendance during the reporting survey. We also noted that the student's Matrix of Services form was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

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

64. [Ref. 153106] We noted the following exceptions involving five LEP students: (a) the parental notification letters for three LEP students were not dated and we were otherwise unable to determine whether the parents had been notified of the students' ESOL-placements on a timely basis (i.e. prior to survey), and (b) there was no evidence of parental notification in the files for two LEP students. We made the following audit adjustment:

| | | |
|----------------|----------|-------|
| 103 Basic 9-12 | 3.1866 | |
| 130 ESOL | (3.1866) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| Findings | Net Audit Adjustments (Unweighted FTE) | |
|--|---|-------|
| Gibbs High School (#1531) (Continued) | | |
| 65. [Ref. 153107] <u>Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .7752 | |
| 130 ESOL | (.7752) | .0000 |
| 66. [Ref. 153108] <u>Three students were reported incorrectly in ESOL. The students were FES and Competent Readers and Writers, and an LEP Committee was not convened to consider their ESOL-placements. We also noted that the parents of one of the students had declined ESOL services whereupon the student had been exited from ESOL. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | 1.6583 | |
| 130 ESOL | (1.6583) | .0000 |
| 67. [Ref. 153109] <u>One LEP student in the February survey was not assessed on a timely basis for continuation in ESOL. The student's assessment was due in December 2007, but was not conducted until February 28, 2008, after the February survey. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .3109 | |
| 130 ESOL | (.3109) | .0000 |
| 68. [Ref. 153110] <u>The LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .3926 | |
| 130 ESOL | (.3926) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Gibbs High School (#1531) (Continued)

69. [Ref. 153170/72/73/74] Four teachers who taught Basic subject area classes that included LEP students 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. 153170</u> | | |
| 103 Basic 9-12 | .8404 | |
| 130 ESOL | <u>(.8404)</u> | .0000 |
| | | |
| <u>Ref. 153172</u> | | |
| 103 Basic 9-12 | .1528 | |
| 130 ESOL | <u>(.1528)</u> | .0000 |
| | | |
| <u>Ref. 153173</u> | | |
| 103 Basic 9-12 | .1634 | |
| 130 ESOL | <u>(.1634)</u> | .0000 |
| | | |
| <u>Ref. 153174</u> | | |
| 103 Basic 9-12 | .1584 | |
| 130 ESOL | <u>(.1584)</u> | .0000 |

70. [Ref. 153171] We noted the following exceptions involving one out-of-field teacher (Reading and ESOL) in the October and February surveys: (a) the teacher's out-of-field status for Reading was not approved by the School Board until October 16, 2007, after the October survey, and (b) the School Board did not approve the teacher for ESOL. We also noted that parents were not notified of the teacher's out-of-field status in Reading and the parental notification letter used to disclose the teacher's out-of-field status in ESOL was dated February 15, 2008, after both surveys, and did not identify the teacher by name. We made the following audit adjustment:

| | | |
|----------------|----------------|-----------------|
| 103 Basic 9-12 | .1528 | |
| 130 ESOL | <u>(.1528)</u> | .0000 |
| | | <u>(2.0156)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|--|
| <u>Calvin A. Hunsinger School (#1801)</u> | |
| 71. [Ref. 180101] <u>Two ESE students were not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u> | |
| 254 ESE Support Level 4 | (1.0000) (1.0000) |
| 72. [Ref. 180102] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u> | |
| 113 Grades 9-12 with ESE Services | .5000 |
| 254 ESE Support Level 4 | (.5000) .0000 |
| 73. [Ref. 180103] <u>The file for one ESE student did not contain an IEP and Matrix of Services form that covered the reporting survey. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | .5000 |
| 254 ESE Support Level 4 | (.5000) .0000 |
| 74. [Ref. 180104] <u>The Matrix of Services forms for two ESE students in program No. 254 (ESE Support Level 4) did not show the individual services to be provided in one of the Domains. We recalculated the Matrix ratings to reflect only the services specified and determined that the students were eligible for program No. 111 (Grades K-3 with ESE Services), or program No. 113 (Grades 9-12 with ESE Services) rather than program No. 254. We made the following audit adjustment:</u> | |
| 111 Grades K-3 with ESE Services | .5000 |
| 113 Grades 9-12 with ESE Services | .5000 |
| 254 ESE Support Level 4 | (1.0000) .0000 |
| | <u>(1.0000)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

High Point Elementary School (#1811)

75. [Ref. 181101] Twelve LEP students were placed in ESOL based on English language proficiency assessments that were done several months prior to the students' initial enrollment in the District. Assessments should be conducted at the time of enrollment. We also noted that the parental notification letter for one of the students was undated. We made the following audit adjustment:

| | | |
|---------------|------------------|-------|
| 101 Basic K-3 | 10.8886 | |
| 130 ESOL | <u>(10.8886)</u> | .0000 |

76. [Ref. 181102] Sixteen students were reported incorrectly in ESOL. The students were FES, or FES and Competent Readers and Writers, and an LEP Committee was not convened to consider the students' ESOL-placements. We made the following audit adjustment:

| | | |
|---------------|------------------|-------|
| 101 Basic K-3 | 12.9752 | |
| 102 Basic 4-8 | 1.8136 | |
| 130 ESOL | <u>(14.7888)</u> | .0000 |

77. [Ref. 181103] The English language proficiency of five students was not properly assessed prior to the students' continued placement in ESOL for a fourth, fifth, or sixth year. The assessments were conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 1.8736 | |
| 102 Basic 4-8 | 2.7604 | |
| 130 ESOL | <u>(4.6340)</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> | |
|---|--|-------|
| <u>High Point Elementary School (#1811)</u> (Continued) | | |
| 78. [Ref. 181105] <u>The LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u> | | |
| 101 Basic K-3 | .9470 | |
| 130 ESOL | (.9470) | .0000 |
| 79. [Ref. 181170/72/73] <u>The out-of-field status of three teachers regarding LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after both surveys. We made the following audit adjustments:</u> | | |
| <u>Ref. 181170</u> | | |
| 101 Basic K-3 | 1.4500 | |
| 102 Basic 4-8 | .0500 | |
| 130 ESOL | (1.5000) | .0000 |
| <u>Ref. 181172</u> | | |
| 101 Basic K-3 | 2.2372 | |
| 130 ESOL | (2.2372) | .0000 |
| <u>Ref. 181173</u> | | |
| 101 Basic K-3 | 2.8010 | |
| 130 ESOL | (2.8010) | .0000 |
| 80. [Ref. 181171] <u>The parents of LEP students taught by an out-of-field teacher were not notified of the teacher's out-of-field status. We also 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:</u> | | |
| 101 Basic K-3 | 7.1946 | |
| 130 ESOL | (7.1946) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

High Point Elementary School (#1811) (Continued)

81. [Ref. 181174] One teacher taught Basic subjects to classes that included LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 1.3300 | |
| 130 ESOL | <u>(1.3300)</u> | .0000 |

82. [Ref. 181175] One 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 LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

| | | |
|---------------|----------------|--------------|
| 101 Basic K-3 | .3500 | |
| 102 Basic 4-8 | .2000 | |
| 130 ESOL | <u>(.5500)</u> | .0000 |
| | | <u>.0000</u> |

Doug Jamerson Elementary School (#1821)

83. [Ref. 182171/72] The out-of-field status of two teachers regarding LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after both surveys. We also noted that the parental notification letters for these teachers were dated only "2007-08"; consequently, we were otherwise unable to determine whether the notifications were made prior to the reporting surveys. Since the LEP students concerned were adjusted on finding No. 84 (Ref. 182101), we made no audit adjustments here.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Doug Jamerson Elementary School (#1821) (Continued)**

84. [Ref. 182101] The LEP Student Plans for six students were missing and could not be located. We also noted the following additional exceptions involving four of these students:

- a. One student was not properly reclassified into ESOL. The student had been exited from ESOL on October 5, 2006, and reclassified into ESOL on February 12, 2007; however, the reclassification was made without the convening of an LEP Committee and without parental participation or notification.
- b. Two students were reported incorrectly in ESOL. The students were FES and an LEP Committee was not convened to consider their ESOL-placements.
- d. One student's English language assessment was not conducted on a timely basis. The student re-enrolled in the District on August 21, 2007, after about a three-year absence, but was not assessed until October 18, 2007. The assessment should have been conducted within four weeks of the student's re-enrollment. (We noted that the student was assessed FES and a Competent Reader and Writer.)

We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 1.8536 | |
| 102 Basic 4-8 | 1.9670 | |
| 130 ESOL | <u>(3.8206)</u> | .0000 |

85. [Ref. 182102] The files for two ESE students did not contain a Matrix of Services form covering the reporting survey. We made the following audit adjustment:

| | | |
|----------------------------------|-----------------|-------|
| 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)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Doug Jamerson Elementary School (#1821) (Continued)

86. [Ref. 182103] A portion of the course schedule for one ESE student was reported incorrectly in Basic education. The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:

| | | |
|-------------------------|--------------|-------|
| 102 Basic 4-8 | (.0266) | |
| 254 ESE Support Level 4 | <u>.0266</u> | .0000 |

87. [Ref. 182170/73] Two teachers were not properly certified to teach LEP students in the October and February surveys and were not approved by the School Board to teach such students out-of-field until February 12, 2008, after those surveys. We also noted that the parental notification letters for these teachers were dated only “2007-08”; consequently, we were otherwise unable to determine whether the notifications were made prior to the reporting surveys. We made the following audit adjustments:

| | | |
|--------------------|----------------|--------------|
| <u>Ref. 182170</u> | | |
| 101 Basic K-3 | .3367 | |
| 130 ESOL | <u>(.3367)</u> | .0000 |
| | | |
| <u>Ref. 182173</u> | | |
| 101 Basic K-3 | .3367 | |
| 130 ESOL | <u>(.3367)</u> | <u>.0000</u> |
| | | <u>.0000</u> |

Largo High School (#2081)

88. [Ref. 208101] We noted the following exceptions involving three students in ESOL: (a) one student in the October survey was exited from ESOL prior to that survey and the student's file did not contain an LEP Student Plan for the 2007-08 school year; and (b) two students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | | | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|--|-----------------|--|--|
| <u>Largo High School (#2081)</u> (Continued) | | | |
| 103 Basic 9-12 | 1.8502 | | |
| 130 ESOL | <u>(1.8502)</u> | | .0000 |
| 89. [Ref. 208102] <u>The file for one LEP student did not contain evidence that the student's parents were notified of the student's ESOL-placement. We made the following audit adjustment:</u> | | | |
| 103 Basic 9-12 | .5000 | | |
| 130 ESOL | <u>(.5000)</u> | | .0000 |
| 90. [Ref. 208103] <u>The timecards for twelve students in Career Education OJT either were missing and could not be located or showed no hours worked during the reporting survey. We also noted that three of the timecards were not signed by the students' employers, and one of the students did not attend school during the February survey. We made the following audit adjustment:</u> | | | |
| 103 Basic 9-12 | (.2166) | | |
| 300 Career Education 9-12 | <u>(1.9838)</u> | | (2.2004) |
| 91. [Ref. 208170/71] <u>Two teachers taught Basic subjects 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. 208170</u> | | | |
| 103 Basic 9-12 | .1417 | | |
| 130 ESOL | <u>(.1417)</u> | | .0000 |
| <u>Ref. 208171</u> | | | |
| 103 Basic 9-12 | .8502 | | |
| 130 ESOL | <u>(.8502)</u> | | .0000 |
| | | | <u>(2.2004)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

McMullen-Booth Elementary School (#2301)

92. [Ref. 230101] The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were prepared. 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 |

93. [Ref. 230102] The file for one ESE student 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 | 1.0000 | |
| 254 ESE Support Level 4 | <u>(1.0000)</u> | .0000 |

94. [Ref. 230103] The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) did not show the individual services to be provided in any of the Domains. We recalculated the Matrix form to reflect only the services specified and determined that the student was eligible for program No. 111 (Grades K-3 with ESE services). We made the following audit adjustment:

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

95. [Ref. 230104] One ESE student in the October and February surveys was not reported in the October survey in accordance with the student's Matrix of Services form, and that form was not reviewed and updated when the student's new IEP was prepared for the February survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Meadowlawn Middle School (#2321)**

96. [Ref. 232101] The English language proficiency of five students was not properly assessed prior to the students' continued placement in ESOL for a fourth, fifth, or sixth year. The assessments were conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08. We also noted that the LEP Student Plans for two of the students were not reviewed and updated prior to the reporting survey. We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 102 Basic 4-8 | 3.1814 | |
| 130 ESOL | (3.1814) | .0000 |

97. [Ref. 232102] The file for one LEP student did not contain evidence that the student's parents were notified of the student's ESOL-placement. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .8938 | |
| 130 ESOL | (.8938) | .0000 |

98. [Ref. 232103] Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 102 Basic 4-8 | 1.3071 | |
| 130 ESOL | (1.3071) | .0000 |

99. [Ref. 232104] One student was reported incorrectly in ESOL. The student was FES and a Competent Reader and Writer, and an LEP Committee was not convened to consider the student's ESOL-placement. We also noted the student's LEP Student Plan had not been reviewed and updated for the 2007-08 school year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|---|
| <u>Meadowlawn Middle School (#2321)</u> (Continued) | |
| 102 Basic 4-8 | .4469 |
| 130 ESOL | (.4469) |
| | .0000 |
| 100. [Ref. 232105] <u>One LEP student was placed in ESOL based on an English language proficiency assessment that was conducted several weeks prior to the student's initial enrollment in the District. Assessments should be conducted at the time of enrollment. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | .8938 |
| 130 ESOL | (.8938) |
| | .0000 |
| 101. [Ref. 232106] <u>The files for two Gifted students did not contain evidence that the students' General Education teachers had participated in the development of the students' EPs. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | 2.0000 |
| 112 Grades 4-8 with ESE Services | (2.0000) |
| | .0000 |
| 102. [Ref. 232107] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u> | |
| 112 Grades 4-8 with ESE Services | .5000 |
| 254 ESE Support Level 4 | (.5000) |
| | .0000 |
| 103. [Ref. 232170] <u>One Math teacher taught classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | 2.2212 |
| 130 ESOL | (2.2212) |
| | .0000 |
| | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|--|
| <u>Nina Harris ESE Center (#2581)</u> | |
| 104. [Ref. 258101/02] <u>The Matrix of Services forms for three ESE students were not reviewed and updated when the students' new IEPs were prepared. We also noted that the Matrix form for one of the students (Ref. 258102) did not show the individual services to be provided under Domain B. We made the following audit adjustments:</u> | |
| <u>Ref. 258101</u> | |
| 112 Grades 4-8 with ESE Services | 1.0000 |
| 113 Grades 9-12 with ESE Services | 1.0000 |
| 254 ESE Support Level 4 | (1.0000) |
| 255 ESE Support Level 5 | (1.0000) |
| | .0000 |
| <u>Ref. 258102</u> | |
| 112 Grades 4-8 with ESE Services | 2.0000 |
| 254 ESE Support Level 4 | (1.0000) |
| 255 ESE Support Level 5 | (1.0000) |
| | .0000 |
| 105. [Ref. 258103] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u> | |
| 254 ESE Support Level 4 | 1.0000 |
| 255 ESE Support Level 5 | (1.0000) |
| | .0000 |
| 106. [Ref. 258104] <u>The Matrix of Services forms for two ESE students were not dated and we were otherwise unable to determine whether they had been prepared prior to the reporting survey. We made the following audit adjustment:</u> | |
| 113 Grades 9-12 with ESE Services | 1.5000 |
| 254 ESE Support Level 4 | (1.5000) |
| | .0000 |
| | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Northeast High School (#2641)

107. [Ref. 264180] One non-certified teacher was hired as a long-term substitute for the 2007-08 school year and taught courses during the school terms covered by the February survey. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.

.0000

108. [Ref. 264101] We noted the following exceptions involving two LEP students:
- a. The English language proficiency of one student was not properly assessed prior to the student's continued placement in ESOL for a sixth year. The assessment was conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08.
 - b. The LEP Student Plan for one student was not prepared until after the reporting survey.

We made the following audit adjustment:

| | | |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 1.0112 | |
| 130 ESOL | <u>(1.0112)</u> | .0000 |

109. [Ref. 264102] The LEP Committee for one student who was FES and a Competent Reader and Writer did not consider at least two of the five ESOL-placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the student's continued placement in ESOL. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> | |
|---|--|---------|
| <u>Northeast High School (#2641)</u> (Continued) | | |
| 103 Basic 9-12 | .8562 | |
| 130 ESOL | (.8562) | .0000 |
| 110. [Ref. 264103] <u>One LEP student was placed in ESOL based on an English language proficiency assessment that was conducted several weeks prior to the student's initial enrollment in District. Assessments should be performed at the time of enrollment. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .8682 | |
| 130 ESOL | (.8682) | .0000 |
| 111. [Ref. 264105] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u> | | |
| 113 Grades 9-12 with ESE Services | 1.0000 | |
| 254 ESE Support Level 4 | (1.0000) | .0000 |
| 112. [Ref. 264106] <u>The timecards for three Career Education OJT students were missing and could not be located. We made the following audit adjustment:</u> | | |
| 300 Career Education 9-12 | (.3496) | (.3496) |
| 113. [Ref. 264107] <u>The timecards for two Career Education OJT students indicated that the students worked fewer hours than were reported (6 hours versus 7.33 hours). We made the following audit adjustment:</u> | | |
| 300 Career Education 9-12 | (.0534) | (.0534) |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Northeast High School (#2641) (Continued)

114. [Ref. 264170/72] The out-of-field status of two teachers with regard to LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after those surveys. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status until March 6, 2008. We made the following audit adjustments:

| | | |
|------------------------|-----------------|-------|
| <u>Ref. 264170</u> | | |
| 103 Basic 9-12 | 2.5993 | |
| 130 ESOL | <u>(2.5993)</u> | .0000 |
| <u>Ref. 264172</u> | | |
| 103 Basic 9-12 | .5952 | |
| 130 ESOL | <u>(.5952)</u> | .0000 |

115. [Ref. 264171] One Science teacher taught 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 | .6337 | |
| 130 ESOL | <u>(.6337)</u> | .0000 |

116. [Ref. 264173/74/75] Three Career Education 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. 264173</u> | | |
| 103 Basic 9-12 | 1.4860 | |
| 300 Career Education 9-12 | <u>(1.4860)</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|-----------------|--|
| <u>Northeast High School (#2641)</u> (Continued) | | |
| <u>Ref. 264174</u> | | |
| 103 Basic 9-12 | 1.1538 | |
| 300 Career Education 9-12 | <u>(1.1538)</u> | .0000 |
| <u>Ref. 264175</u> | | |
| 103 Basic 9-12 | 4.4759 | |
| 300 Career Education 9-12 | <u>(4.4759)</u> | .0000 |
| | | <u>(.4030)</u> |
| <u>Oakhurst Elementary School (#2921)</u> | | |
| 117. [Ref. 292101] <u>One student was reported incorrectly in ESOL. The student was FES and an LEP Committee was not convened to consider the student's ESOL- placement. We made the following audit adjustment:</u> | | |
| 101 Basic K-3 | .9468 | |
| 130 ESOL | <u>(.9468)</u> | .0000 |
| 118. [Ref. 292102] <u>The Matrix of Services form for one ESE student was incorrectly scored. The ratings total included three Special Consideration points for which the student was not eligible. 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 |
| 119. [Ref. 292103] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u> | | |
| 112 Grades 4-8 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | <u>(.5000)</u> | .0000 |
| | | <u>.0000</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Richard L. Sanders School (#3231)

120. [Ref. 323101] One student in the October survey 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) | |
| 254 ESE Support Level 4 | <u>.5000</u> | .0000 |

121. [Ref. 323170/71] Two ESE 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 ESE students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

| | | |
|-------------------------|-----------------|-------|
| <u>Ref. 323170</u> | | |
| 103 Basic 9-12 | 1.3587 | |
| 254 ESE Support Level 4 | <u>(1.3587)</u> | .0000 |

| | | |
|-------------------------|----------------|--------------|
| <u>Ref. 323171</u> | | |
| 103 Basic 9-12 | .4918 | |
| 254 ESE Support Level 4 | <u>(.4918)</u> | <u>.0000</u> |
| | | <u>.0000</u> |

Pinellas Central Elementary School (#3361)

122. [Ref. 336101] Nineteen students were reported incorrectly in ESOL. The students were FES and an LEP Committee was not convened to consider the students' ESOL-placements. We made the following audit adjustment:

| | | |
|---------------|------------------|-------|
| 101 Basic K-3 | 14.3989 | |
| 102 Basic 4-8 | 1.8136 | |
| 130 ESOL | <u>(16.2125)</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pinellas Central Elementary School (#3361) (Continued)

123. [Ref. 336102] The English language proficiency of three students was not properly assessed prior to the students' continued placement in ESOL for a fourth, fifth, and sixth year, respectively. The assessments were conducted in May 2007 using the Comprehensive English Language Learning Assessment (CELLA). CELLA was not approved by DOE for use in 2006-07 and 2007-08. We also noted that an LEP Committee was not convened for one of the students who was FES and a Competent Reader and Writer. Additionally, the LEP Student Plan for another of the students was missing and could not be located. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | .9268 | |
| 102 Basic 4-8 | 1.3602 | |
| 130 ESOL | <u>(2.2870)</u> | .0000 |

124. [Ref. 336103] We noted the following exceptions involving the parental notification letters for three LEP students: (a) the letters for two students were not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e. prior to survey); and (b) the letter for one student was missing and could not be located. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 1.8936 | |
| 130 ESOL | <u>(1.8936)</u> | .0000 |

125. [Ref. 336170] The out-of-field status of one teacher with regard to LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after those surveys. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status until November 16, 2007, after the October survey. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 102 Basic 4-8 | 4.1160 | |
| 130 ESOL | <u>(4.1160)</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pinellas Central Elementary School (#3361) (Continued)

126. [Ref. 336171] One 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 LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | 2.5606 | |
| 130 ESOL | (2.5606) | .0000 |
| | | .0000 |

Pinellas Park Elementary School (#3391)

127. [Ref. 339101] One student was reported incorrectly in ESOL in the February survey. The student had been exited from ESOL on November 16, 2007, and should have been reported in Basic education. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 101 Basic K-3 | .4734 | |
| 130 ESOL | (.4734) | .0000 |

128. [Ref. 339102] The parents of one LEP student in the October survey were not notified of the student's ESOL-placement until January 24, 2008. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .4534 | |
| 130 ESOL | (.4534) | .0000 |

129. [Ref. 339103] The LEP Student Plans for six students were missing and could not be located. We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | 1.2996 | |
| 102 Basic 4-8 | 1.3602 | |
| 130 ESOL | (2.6598) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Pinellas Park Elementary School (#3391) (Continued)

130. [Ref. 339104] Seven students were reported incorrectly in ESOL. The students were FES, or FES and Competent Readers and Writers, and an LEP Committee was not convened to consider their ESOL-placements. We also noted that the file for one of the students, who had returned after being out of the country for approximately ten months, did not contain a letter notifying the student's parents of the student's re-entry into ESOL. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 101 Basic K-3 | 3.2441 | |
| 102 Basic 4-8 | .9068 | |
| 130 ESOL | <u>(4.1509)</u> | .0000 |

131. [Ref. 339170/72/73] The letter used to notify the parents of the out-of-field status of three ESOL teachers in the October and February surveys did not identify the teachers by name and was not sent until March 1, 2008, after those surveys. We made the following audit adjustments:

| | | |
|--------------------|-----------------|-------|
| <u>Ref. 339170</u> | | |
| 101 Basic K-3 | 1.0604 | |
| 130 ESOL | <u>(1.0604)</u> | .0000 |

| | | |
|--------------------|-----------------|-------|
| <u>Ref. 339172</u> | | |
| 101 Basic K-3 | 2.3778 | |
| 130 ESOL | <u>(2.3778)</u> | .0000 |

| | | |
|--------------------|-----------------|-------|
| <u>Ref. 339173</u> | | |
| 101 Basic K-3 | 1.5770 | |
| 130 ESOL | <u>(1.5770)</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pinellas Park Elementary School (#3391) (Continued)

132. [Ref. 339171/74] The out-of-field status of two teachers with regard to LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after those surveys. We also noted that the letters used to notify the parents of the students concerned of the teachers' out-of-field status did not identify the teachers by name and were not sent until March 1, 2008. Additionally, one of the teachers (Ref. 339171) had earned only 144 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. 339171</u> | | |
| 101 Basic K-3 | .4102 | |
| 130 ESOL | <u>(.4102)</u> | .0000 |
| | | |
| <u>Ref. 339174</u> | | |
| 101 Basic K-3 | .4370 | |
| 130 ESOL | <u>(.4370)</u> | .0000 |
| | | <u>.0000</u> |

Pinellas Park High School (#3421)

133. [Ref. 342101] One LEP student in the October survey had withdrawn from school prior to the reporting survey and should not have been reported with the survey's results. We also noted that the student's English language proficiency was prematurely assessed in February 2007, and, thus, did not adequately support the student's ESOL-placement for the 2007-08 school year. We made the following audit adjustment:

| | | |
|---------------------------|----------------|---------|
| 103 Basic 9-12 | (.0500) | |
| 130 ESOL | (.3600) | |
| 300 Career Education 9-12 | <u>(.0900)</u> | (.5000) |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> | |
|---|--|-------|
| <u>Pinellas Park High School (#3421)</u> (Continued) | | |
| 134. [Ref. 342102] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .9000 | |
| 130 ESOL | (.9000) | .0000 |
| 135. [Ref. 342103] <u>We noted the following exceptions involving the parental notification letters for four LEP students:</u> | | |
| a. <u>The file for one student contained two letters, one undated and one dated August 2008. We were unable to determine whether the first letter was sent prior to survey and the second letter was after the 2007-08 school year.</u> | | |
| b. <u>The letters for three students were missing and could not be located.</u> | | |
| <u>We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | 2.3500 | |
| 130 ESOL | (2.3500) | .0000 |
| 136. [Ref. 342104] <u>Three students were reported incorrectly in ESOL. The students were FES and Competent Readers and Writers, and an LEP Committee was not convened to consider their ESOL-placements. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | 1.8000 | |
| 130 ESOL | (1.8000) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pinellas Park High School (#3421) (Continued)

137. [Ref. 342105] The file for one LEP student did not adequately document the student's ESOL-history. The student's Home Language Survey and Notice of ESOL Eligibility were dated October 20, 2003; however, the student's ESOL-entry date was recorded as March 5, 2005, and no testing information was available prior to that date. We were able to otherwise determine that the student had been in ESOL since 2003, and, thus, his English language proficiency should have been re-assessed in 2006 and 2007, prior to the student's fourth and fifth years in ESOL, respectively. However, the student's file did not contain a record of such assessments. We made the following audit adjustment:

| | | |
|----------------|---------|-------|
| 103 Basic 9-12 | .4500 | |
| 130 ESOL | (.4500) | .0000 |

138. [Ref. 342106] The course schedule for one ESE student in both on-campus instruction and the Hospital and Hospital Homebound program was incorrectly reported. The student was scheduled to attend three courses four days per week; however, the courses were reported for five days per week. We also noted that the student's Matrix of Services form was prepared incorrectly: individual services that should have been shown under Domain D were shown under Domain C. We made the following audit adjustment:

| | | |
|-----------------------------------|---------|---------|
| 113 Grades 9-12 with ESE Services | .4320 | |
| 255 ESE Support Level 5 | (.5401) | (.1081) |

139. [Ref. 342107] The timecard for one student in Career Education OJT was missing and could not be located. We made the following audit adjustment:

| | | |
|---------------------------|---------|---------|
| 300 Career Education 9-12 | (.1400) | (.1400) |
|---------------------------|---------|---------|

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Pinellas Park High School (#3421)** (Continued)

140. [Ref. 342170] One teacher taught Social Science 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 | 1.0200 | |
| 130 ESOL | <u>(1.0200)</u> | .0000 |

141. [Ref. 342171] One 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. We made the following audit adjustment:

| | | |
|----------------|----------------|--------------------------------|
| 103 Basic 9-12 | .0900 | |
| 130 ESOL | <u>(.0900)</u> | <u>.0000</u> <u>(.7481)</u> |

Safety Harbor Middle School (#3741)

142. [Ref. 374101] Three students were reported incorrectly in ESOL. The students were FES and Competent Readers and Writers, and an LEP Committee was not convened to consider their ESOL-placements. We made the following audit adjustment:

| | | |
|---------------|-----------------|-------|
| 102 Basic 4-8 | 2.1216 | |
| 130 ESOL | <u>(2.1216)</u> | .0000 |

143. [Ref. 374103] We noted the following exceptions involving the English language proficiency assessments for two LEP students: one student's proficiency was not assessed prior to the start of the student's fourth year of ESOL-placement and the other student's proficiency was assessed late, approximately two months after the start of the student's fifth year of ESOL-placement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | Net Audit Adjustments (Unweighted FTE) |
|---|---|
| <u>Safety Harbor Middle School (#3741)</u> (Continued) | |
| 102 Basic 4-8 | 1.3260 |
| 130 ESOL | (1.3260) |
| | .0000 |
| 144. [Ref. 374106] <u>The file for one Gifted student did not contain evidence that the student's General Education teacher had participated in the development of the student's EP. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | 1.0000 |
| 112 Grades 4-8 with ESE Services | (1.0000) |
| | .0000 |
| 145. [Ref. 374107] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was developed. We made the following audit adjustment:</u> | |
| 112 Grades 4-8 with ESE Services | 1.0000 |
| 254 ESE Support Level 4 | (1.0000) |
| | .0000 |
| 146. [Ref. 374108] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u> | |
| 112 Grades 4-8 with ESE Services | 1.0000 |
| 254 ESE Support Level 4 | (1.0000) |
| | .0000 |
| 147. [Ref. 374170] <u>The parental notification letter used to notify the parents of the out-of-field status of one ESOL teacher in the October survey was sent January 28, 2008, after the October survey, and did not identify the teacher by name. We made the following audit adjustment for October:</u> | |
| 102 Basic 4-8 | 1.2376 |
| 130 ESOL | (1.2376) |
| | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Safety Harbor Middle School (#3741) (Continued)

148. [Ref. 374171] We noted the following exceptions involving the out-of-field status of one teacher for ESOL and Reading during the October and February surveys:

- a. The teacher's out-of-field status for ESOL was not approved by the School Board until February 12, 2008, after those surveys. We also noted that the letter used to notify parents of the teacher's out-of-field status with regard to ESOL did not identify the teacher by name, and was sent late, on January 28, 2008, after the October survey.
- b. The teacher began an out-of-field teaching assignment in Reading in January 2007, but did not earn the required six college credits in that subject area by the February 2008 survey.

We made the following audit adjustment:

| | | |
|-------------------------|---------|-------|
| 102 Basic 4-8 | .2652 | |
| 130 ESOL | (.0884) | |
| 254 ESE Support Level 4 | (.1768) | .0000 |
| | | .0000 |

Seminole High School (#3921)

149. [Ref. 392101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We also noted that the *Matrix* form did not show the individual services authorized under each Domain. We made the following audit adjustment:

| | | |
|-----------------------------------|----------|-------|
| 113 Grades 9-12 with ESE Services | 1.0000 | |
| 254 ESE Support Level 4 | (1.0000) | .0000 |

150. [Ref. 392102] The timecards for ten students in Career Education OJT were missing and could not be located. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | Net Audit Adjustments (Unweighted FTE) |
|---|---|
| <u>Seminole High School (#3921)</u> (Continued) | |
| 300 Career Education 9-12 | (1.8920) (1.8920) |
| 151. [Ref. 392103] <u>Three students in Career Education OJT were reported for more work hours than were supported by their timecards (7 hours versus 6.5 hours, 6 hours, and 1 hour, respectively). We made the following audit adjustment:</u> | |
| 300 Career Education 9-12 | (.1547) (.1547) |
| | (2.0467) |
| <u>John Hopkins Middle School (#4061)</u> | |
| 152. [Ref. 406170] <u>One teacher taught Math to classes that included one LEP student, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the LEP student involved was adjusted in finding No. 153 (Ref. 406101), we made no audit adjustment here.</u> | |
| | .0000 |
| 153. [Ref. 406101] <u>We noted the following exceptions involving three LEP students:</u> | |
| a. <u>The parental notification letter for one student was undated and we were otherwise unable to determine whether it had been sent on a timely basis (i.e. prior to survey).</u> | |
| b. <u>The files for two students did not contain a parental notification letter or an LEP Student Plan for the 2007-08 school year.</u> | |
| <u>We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | 1.2180 |
| 130 ESOL | (1.2180) .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**John Hopkins Middle School (#4061)** (Continued)

154. [Ref. 406102] The file for one LEP student did not contain sufficient documentation to support the student's ESOL-placement for a fifth year. The student began his fifth year when he returned to the District after a three-month absence in December 2007; however, the student's English language proficiency was not re-assessed and his parents were not notified of his re-entry into ESOL. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .3629 | |
| 130 ESOL | (.3629) | .0000 |

155. [Ref. 406171] One teacher taught Social Science to classes that included two 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:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .0767 | |
| 130 ESOL | (.0767) | .0000 |
| | | .0000 |

Skycrest Elementary School (#4121)

156. [Ref. 412101/02] Twelve students were reported incorrectly in ESOL. The students were FES and Competent Readers and Writers, and an LEP Committee was not convened to consider their ESOL-placements. We made the following audit adjustments:

| | | |
|--------------------|---------|-------|
| <u>Ref. 412101</u> | | |
| 101 Basic K-3 | .4634 | |
| 130 ESOL | (.4634) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|---|
| Skycrest Elementary School (#4121) (Continued) | |
| Ref. 412102 | |
| 101 Basic K-3 | 1.8536 |
| 102 Basic 4-8 | 8.1636 |
| 130 ESOL | (10.0172) |
| | .0000 |

157. [Ref. 412103] We noted the following exceptions involving the LEP Committees for six FES students who were placed in ESOL:

- a. The LEP Committees for five students did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' continued placement in ESOL. We also noted that one of these committees did not meet until after the October survey in which the student concerned was reported.
- b. The LEP Committee for one student did not meet until after the October survey in which the student concerned was reported.

We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | 5.0974 | |
| 130 ESOL | (5.0974) | .0000 |

158. [Ref. 412104] The LEP Student Plan for one student in the October and February surveys was not reviewed and updated until February 8, 2008, and, thus, did not cover the October survey. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 101 Basic K-3 | .4634 | |
| 130 ESOL | (.4634) | .0000 |

159. [Ref. 412105] One student was reported incorrectly in ESOL. The student was FES and an LEP Committee was not convened to consider the student's ESOL-placement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> | |
|---|--|--------------|
| <u>Skycrest Elementary School (#4121) (Continued)</u> | | |
| 101 Basic K-3 | .9268 | |
| 130 ESOL | (.9268) | .0000 |
| 160. [Ref. 412106] <u>Three LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u> | | |
| 102 Basic 4-8 | 2.2673 | |
| 130 ESOL | (2.2673) | .0000 |
| 161. [Ref. 412170] <u>The letter used to notify the parents of students taught by one out-of-field ESOL teacher was undated, and we were otherwise unable to determine whether the notification was made prior to the reporting surveys. We made the following audit adjustment:</u> | | |
| 102 Basic 4-8 | 2.2686 | |
| 130 ESOL | (2.2686) | .0000 |
| 162. [Ref. 412171/72/73] <u>The parents of LEP students taught by three out-of-field ESOL teachers were not notified of the teachers' out-of-field status. We also noted that one teacher (Ref. 412172) 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> | | |
| <u>Ref. 412171</u> | | |
| 101 Basic K-3 | 1.2272 | |
| 130 ESOL | (1.2272) | .0000 |
| <u>Ref. 412172</u> | | |
| 102 Basic 4-8 | 1.1506 | |
| 130 ESOL | (1.1506) | .0000 |
| <u>Ref. 412173</u> | | |
| 101 Basic K-3 | 3.0558 | |
| 130 ESOL | (3.0558) | .0000 |
| | | <u>.0000</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> | |
|---|---|-------|
| <u>Tarpon Springs High School (#4521)</u> | | |
| 163. [Ref. 452101] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .5668 | |
| 130 ESOL | (.5668) | .0000 |
| 164. [Ref. 452102] <u>One student was reported incorrectly in ESOL. The student was FES and a Competent Reader and Writer, and an LEP Committee was not convened to consider the student's ESOL-placement. We also noted that the student's English language proficiency assessment was not conducted on a timely basis. The student had been re-entered in ESOL in June 2007, after returning to the District from a three-year absence, but was not re-assessed until October 25, 2007. We further noted that the student's file did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .4384 | |
| 130 ESOL | (.4384) | .0000 |
| 165. [Ref. 452103] <u>The LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .4251 | |
| 130 ESOL | (.4251) | .0000 |
| 166. [Ref. 452104] <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> | | |
| 103 Basic 9-12 | 1.0000 | |
| 113 Grades 9-12 with ESE Services | (1.0000) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|--|
| <u>Tarpon Springs High School (#4521) (Continued)</u> | |
| 167. [Ref. 452105] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We made the following audit adjustment:</u> | |
| 113 Grades 9-12 with ESE Services | 2.0000 |
| 254 ESE Support Level 4 | <u>(2.0000)</u> |
| | .0000 |
| 168. [Ref. 452106] <u>The timecards for three Career Education OJT students were missing and could not be located. We made the following audit adjustment:</u> | |
| 103 Basic 9-12 | (.0616) |
| 300 Career Education 9-12 | <u>(.2834)</u> |
| | (.3450) |
| 169. [Ref. 452170] <u>The out-of-field status of one teacher with regard to Reading and ESOL in the October and February surveys was not approved by the School Board until October 16, 2007, for Reading and February 12, 2008, for ESOL (both approvals were after the survey concerned). We also noted that parental notification of the teacher's out-of-field status was not made. We made the following audit adjustment:</u> | |
| 103 Basic 9-12 | .4384 |
| 130 ESOL | <u>(.4384)</u> |
| | .0000 |
| 170. [Ref. 452171] <u>One teacher was not properly certified and was not approved by the School Board to teach Agriculture courses out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u> | |
| 103 Basic 9-12 | 14.1260 |
| 300 Career Education 9-12 | <u>(14.1260)</u> |
| | .0000 |
| | <u>(.3450)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Tarpon Springs Middle School (#4581)

171. [Ref. 458170/71] The out-of-field status of two ESOL teachers in the October and February surveys was not approved by the School Board until February 12, 2008, after both surveys. We also noted that the school newsletter disclosing the teachers' out-of-field status was undated, and we were otherwise unable to determine whether the notification was made prior to the reporting surveys. Since the student involved was adjusted in finding No. 173 (Ref. 458102), we made no audit adjustments here.

.0000

172. [Ref. 458101] The LEP Student Plan for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .9068 | |
| 130 ESOL | (.9068) | .0000 |

173. [Ref. 458102] Due to an isolated coding error, one Basic student was reported incorrectly in ESOL. We made the following audit adjustment:

| | | |
|---------------|---------|-------|
| 102 Basic 4-8 | .4534 | |
| 130 ESOL | (.4534) | .0000 |

.0000

Tyrone Elementary School (#4591)

174. [Ref. 459101/03] Twelve students were reported incorrectly in ESOL. Five of the students (Ref. 459101) met ESOL-exit criteria in January 2008, but were not exited from ESOL until after the February survey. The remaining seven students (Ref. 459103) were FES and an LEP Committee was not convened to consider the students' ESOL-placements. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | | | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|-----------------|--|--|
| <u>Tyrone Elementary School (#4591)</u> (Continued) | | | |
| <u>Ref. 459101</u> | | | |
| 101 Basic K-3 | 2.3570 | | |
| 130 ESOL | <u>(2.3570)</u> | | .0000 |
| <u>Ref. 459103</u> | | | |
| 101 Basic K-3 | 6.4876 | | |
| 130 ESOL | <u>(6.4876)</u> | | .0000 |
| 175. [Ref. 459102] <u>We noted the following exceptions involving the parental notification letters for two LEP students: (a) the letter for one student was undated and we were otherwise unable to determine whether the notification was made prior to survey; and (b) the letter for one student, who had returned after being out of the country for over three years, was missing and could not be located. We made the following audit adjustment:</u> | | | |
| 101 Basic K-3 | .9268 | | |
| 102 Basic 4-8 | .9068 | | |
| 130 ESOL | <u>(1.8336)</u> | | .0000 |
| 176. [Ref. 459104] <u>The file for one LEP student did not contain evidence that the student's parents had been notified of the student's re-entry into ESOL. We made the following audit adjustment:</u> | | | |
| 101 Basic K-3 | .9268 | | |
| 130 ESOL | <u>(.9268)</u> | | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Tyrone Elementary School (#4591) (Continued)

177. [Ref. 459170/71] The out-of-field status of two teachers with regard to LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after those surveys. We also noted that the letters used to notify parents of the teachers' out-of-field status did not identify the teachers by name or out-of-field subject area. We further noted that one teacher (Ref. 459170) 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 adjustments:

| | | |
|--------------------|-----------------|-------|
| <u>Ref. 459170</u> | | |
| 101 Basic K-3 | 2.5404 | |
| 130 ESOL | <u>(2.5404)</u> | .0000 |
| | | |
| <u>Ref. 459171</u> | | |
| 101 Basic K-3 | 2.9978 | |
| 130 ESOL | <u>(2.9978)</u> | .0000 |

178. [Ref. 459172/73] The out-of-field notification letters for two teachers did not identify the teachers by name or out-of-field area. We made the following audit adjustments:

| | | |
|--------------------|-----------------|--------------|
| <u>Ref. 459172</u> | | |
| 102 Basic 4-8 | .2202 | |
| 130 ESOL | <u>(.2202)</u> | .0000 |
| | | |
| <u>Ref. 459173</u> | | |
| 101 Basic K-3 | 3.3000 | |
| 130 ESOL | <u>(3.3000)</u> | .0000 |
| | | <u>.0000</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|--|--|
| <u>Walsingham Elementary School (#4701)</u> | |
| 179. [Ref. 470101] <u>The EP for one Gifted student in the October survey was unsigned. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | .0700 |
| 111 Grades K-3 with ESE Services | (.0700) |
| | .0000 |
| 180. [Ref. 470102] <u>Seven students were reported incorrectly in ESOL. All of the students were FES, and we noted one or both of the following exceptions involving the LEP Committees that were convened for six of the students:</u> | |
| ➤ <u>The LEP Committee was not made up of at least three District personnel.</u> | |
| ➤ <u>The LEP Committee did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, prior to recommending the students' ESOL-placements.</u> | |
| <u>We made the following audit adjustment:</u> | |
| 101 Basic K-3 | 4.6340 |
| 102 Basic 4-8 | 2.6940 |
| 130 ESOL | (7.3280) |
| | .0000 |
| 181. [Ref. 470103] <u>The English language proficiency of four kindergarten students in ESOL was assessed five months (two students) or seven months (two students) prior to their enrollment in school. Assessments should be done at the time of enrollment. We made the following audit adjustment:</u> | |
| 101 Basic K-3 | 3.7872 |
| 130 ESOL | (3.7872) |
| | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Walsingham Elementary School (#4701) (Continued)

182. [Ref. 470104] We noted the following exceptions involving two students in ESOL: (a) the LEP Student Plans for the students were prepared after the reporting survey; and (b) one student was FES and an LEP Committee was not convened to consider the student’s ESOL-placement. We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | 1.3902 | |
| 130 ESOL | (1.3902) | .0000 |

183. [Ref. 470105] We noted the following exceptions involving the parent notification letters for two LEP students:

- a. The letter for one student was prepared on August 27, 2007, and indicated that that the student was not recommended for ESOL-placement. On August 31, 2007, the letter was revised to indicate that the student was recommended for ESOL-placement. We were unable to determine which version of the letter had been sent to the parent.
- b. The parents of one kindergarten student, who withdrew from school in October 2006, and did not re-enroll until August 2007, were not notified of the student’s ESOL-placement for the 2007-08 school year.

We made the following audit adjustment:

| | | |
|---------------|----------|-------|
| 101 Basic K-3 | .9468 | |
| 102 Basic 4-8 | .9070 | |
| 130 ESOL | (1.8538) | .0000 |

184. [Ref. 470106] The English language proficiency of one student in ESOL was not assessed on a timely basis. The assessment was due in December 2007, prior to the start of the student’s fourth year in ESOL, but was not conducted until March 6, 2008. (The assessment indicated the student FES.) We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | Net Audit Adjustments (Unweighted FTE) | |
|--|---|-------|
| <u>Walsingham Elementary School (#4701)</u> (Continued) | | |
| 101 Basic K-3 | .4634 | |
| 130 ESOL | (.4634) | .0000 |
| 185. [Ref. 470107] <u>One student was reported incorrectly in ESOL. The student was FES and an LEP Committee was not convened to consider the student's ESOL-placement. We made the following audit adjustment:</u> | | |
| 101 Basic K-3 | .9268 | |
| 130 ESOL | (.9268) | .0000 |
| 186. [Ref. 470170/71/72/74] <u>The School newsletter used to notify parents of the out-of-field status of four teachers in the October and February surveys was dated only "February 2008." Consequently, the notification was not effective for the October survey and we were unable to determine whether it was made prior to the February survey. We also noted that three of the teachers (Ref. 470170/72/74) had not earned the number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. The teachers each needed 300 points, but had only earned 120, 120, and 180 points, respectively. We made the following audit adjustments:</u> | | |
| <u>Ref. 470170</u> | | |
| 101 Basic K-3 | 2.3768 | |
| 130 ESOL | (2.3768) | .0000 |
| <u>Ref. 470171</u> | | |
| 102 Basic 4-8 | 1.0505 | |
| 130 ESOL | (1.0505) | .0000 |
| <u>Ref. 470172</u> | | |
| 101 Basic K-3 | .1834 | |
| 130 ESOL | (.1834) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

Findings **Net Audit Adjustments (Unweighted FTE)**

Walsingham Elementary School (#4701) (Continued)

| | | |
|--------------------|---------|-------|
| <u>Ref. 470174</u> | | |
| 102 Basic 4-8 | .8905 | |
| 130 ESOL | (.8905) | .0000 |

187. [Ref. 470173] One 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 LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

| | | |
|---------------|---------|--------------|
| 101 Basic K-3 | .2334 | |
| 130 ESOL | (.2334) | .0000 |
| | | <u>.0000</u> |

East Lake High School (#6181)

188. [Ref. 618170] The out-of-field status of one teacher with regard to LEP students in the October and February surveys was not approved by the School Board until February 12, 2008, after those surveys. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status until January 22, 2008. Since the student involved was adjusted in finding No. 192 (Ref. 618104), we made no audit adjustment here.

.0000

189. [Ref. 618101] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

| | | |
|----------------|---------|-------|
| 103 Basic 9-12 | .6800 | |
| 130 ESOL | (.6800) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> | |
|---|--|-------|
| <u>East Lake High School (#6181)</u> (Continued) | | |
| 190. [Ref. 618102] <u>Three students were reported incorrectly in ESOL. The students were FES and Competent Readers and Writers, and an LEP Committee was not convened to consider their ESOL-placements. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | 1.7850 | |
| 130 ESOL | (1.7850) | .0000 |
| 191. [Ref. 618103] <u>The parental notification letter for one LEP student was undated and we were otherwise unable to determine whether it had been sent prior to the reporting survey. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | .3400 | |
| 130 ESOL | (.3400) | .0000 |
| 192. [Ref. 618104] <u>Three students, who had been exited from ESOL, were reported incorrectly in that program. They should have been reported in Basic education. We made the following audit adjustment:</u> | | |
| 103 Basic 9-12 | 2.2950 | |
| 130 ESOL | (2.2950) | .0000 |
| 193. [Ref. 618105] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u> | | |
| 113 Grades 9-12 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |
| 194. [Ref. 618106] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u> | | |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|---|
| East Lake High School (#6181) (Continued) | |
| 254 ESE Support Level 4 | (.5000) |
| 255 ESE Support Level 5 | <u>.5000</u> |
| | .0000 |
| 195. [Ref. 618107] <u>The timecard for one Career Education OJT student was not signed by the student's employer. We made the following audit adjustment:</u> | |
| 300 Career Education 9-12 | (.0850) |
| | (.0850) |
| 196. [Ref. 618171] <u>We noted the following exceptions involving the out-of-field status of one Reading/ESOL teacher in the October and February surveys: (a) the teacher's out-of-field status for Reading was not approved by the School Board until February 26, 2008, after those surveys, and her out-of-field status for ESOL was not approved; (b) parents were not notified of the teacher's out-of-field status; and (c) the teacher had not earned the six required college credits toward certification in Reading or the 60 in-service training points required in ESOL strategies, pursuant to the teacher's college education and in-service training timelines. We made the following audit adjustment:</u> | |
| 103 Basic 9-12 | .0850 |
| 130 ESOL | <u>(.0850)</u> |
| | .0000 |
| 197. [Ref. 618172] <u>One Business Education teacher was not properly certified and was not approved by the School Board to teach out-of-field. We also noted that the teacher had not earned any college credits toward certification in Business Education, pursuant to the teacher's college education timeline, which began with the 1999-2000 school year. Accordingly, the teacher was not eligible to be placed in an out-of-field teaching assignment. We made the following audit adjustment:</u> | |
| 103 Basic 9-12 | 2.2100 |
| 300 Career Education 9-12 | <u>(2.2100)</u> |
| | .0000 |
| | <u>(.0850)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Pinellas 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, 2008

| <u>Findings</u> | <u>Net Audit Adjustments (Unweighted FTE)</u> |
|---|--|
| <u>Pinellas Juvenile Detention Center (#8031)</u> | |
| 198. [Ref. 803101] <u>The IEP for one ESE student was missing and could not be located. We made the following audit adjustment:</u> | |
| 103 Basic 9-12 | .1668 |
| 113 Grades 9-12 with ESE Services | <u>(.1668)</u> |
| | .0000 |
| 199. [Ref. 803102] <u>The files for 11 ESE students (10 of whom were in our sample) did not contain a <i>Matrix of Services</i> form documenting the services provided at the Juvenile Detention Center. We also noted that the files for two of the students did not contain an IEP. We made the following audit adjustment:</u> | |
| 103 Basic 9-12 | .3507 |
| 112 Grades 4-8 with ESE Services | 1.1668 |
| 113 Grades 9-12 with ESE Services | 2.3396 |
| 254 ESE Support Level 4 | <u>(3.8571)</u> |
| | <u>.0000</u> |
| | <u>.0000</u> |
| | <u>(13.6338)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Pinellas 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, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported for funding in ESOL; (2) only students who are in attendance during the 11-day survey window are included with a survey’s results; (3) 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 Support Levels 4 and 5; (4) students in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (5) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; (6) ESOL teachers earn their required college credits and in-service training points in accordance with the respective timelines; and (7) parents are timely and appropriately notified when their children are assigned to out-of-field teachers or placed in ESOL.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- 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 2007-2008

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Pinellas 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, 2008

Regulatory Citations (Continued)Attendance (Continued)

FTE General Instructions 2007-2008

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 Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C.Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction

Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students

Rule 6A-6.03411, F.A.C.Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Pinellas 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, 2008

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 2007-2008

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.

Pinellas County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Pinellas County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pinellas 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 Pinellas County. For the fiscal year ended June 30, 2008, the District operated 163 schools, reported 107,220.52 unweighted FTE, and received approximately \$212 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Pinellas County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Pinellas County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) ESOL; (3) ESE; and (4) Career Education (9-12).

7. Statutes and Rules

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

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

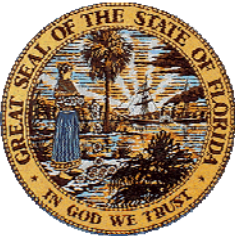
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Pinellas County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING (Continued)

| <u>School Name/Description</u> | <u>Finding Number(s)</u> |
|--|--------------------------|
| - District-Level: Ineligible Courses in ESOL | 1 |
| 1. Azalea Middle School | 2 through 11 |
| 2. Largo Middle School | 12 through 17 |
| 3. Belcher Elementary School | 18 through 23 |
| 4. Joseph L. Carwise Middle School | 24 and 25 |
| 5. Paul B. Stephens ESE Center | 26 and 27 |
| 6. Countryside High School | 28 through 35 |
| 7. Hamilton Disston School | 36 through 40 |
| 8. Eisenhower Elementary School | 41 through 49 |
| 9. John M. Sexton Elementary School | 50 through 54 |
| 10. Fuguitt Elementary School | 55 through 58 |
| 11. Gibbs High School | 59 through 70 |
| 12. Calvin A. Hunsinger School | 71 through 74 |
| 13. High Point Elementary School | 75 through 82 |
| 14. Doug Jamerson Elementary School | 83 through 87 |
| 15. Largo High School | 88 through 91 |
| 16. McMullen-Booth Elementary School | 92 through 95 |
| 17. Meadowlawn Middle School | 96 through 103 |
| 18. Nina Harris ESE Center | 104 through 106 |
| 19. Northeast High School | 107 through 116 |
| 20. Oakhurst Elementary School | 117 through 119 |
| 21. Palm Harbor Elementary School | NA |
| 22. Richard L. Sanders School | 120 and 121 |
| 23. Pinellas Central Elementary School | 122 through 126 |
| 24. Pinellas Park Elementary School | 127 through 132 |
| 25. Pinellas Park High School | 133 through 141 |
| 26. Safety Harbor Middle School | 142 through 148 |
| 27. Seminole High School | 149 through 151 |
| 28. John Hopkins Middle School | 152 through 155 |
| 29. Skycrest Elementary School | 156 through 162 |
| 30. Tarpon Springs High School | 163 through 170 |
| 31. Tarpon Springs Middle School | 171 through 173 |
| 32. Tyrone Elementary School | 174 through 178 |
| 33. Walsingham Elementary School | 179 through 187 |
| 34. East Lake High School | 188 through 197 |
| 35. Pinellas Juvenile Detention Center | 198 and 199 |



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

INDEPENDENT AUDITOR'S REPORT PINELLAS COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 26, 2008, that the Pinellas 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, 2008. These requirements are found primarily in Chapter, 1006 Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 97 of the 636 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 3, 6, 9, 15, 17, 24, 25, 26, 27, 28, 29, 30, and 31.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Pinellas 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, 2008.

The results of our examination disclosed other noncompliance with the State requirements 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 G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

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

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

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

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
April 14, 2009

SCHEDULE F

Pinellas County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2008

| <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 | 1,659 | 100.00% | 91,152 | 100.00% |
| Sample ² | - | - | 636 | 0.70% |
| <u>Sample Students</u> | | | | |
| With Exceptions ³ | - | - | 97 | (15.25%) |
| Net Audit Adjustments | - | - | (28) | (4.40%) |
| <u>Non-Sample Students</u> | | | | |
| With Exceptions ³ | - | - | 1,121 | 1.23% |
| Net Audit Adjustments | - | - | (256) | 0.28% |
| <u>Sample and Non-Sample Students</u> | | | | |
| Net Audit Adjustments | - | - | (284) | 0.31% |

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 91,152 students in the following ridership categories: 4,612 in IDEA (K-12), Weighted; 456 in IDEA (K-12), Unweighted; 851 in IDEA (PK), Weighted; 29 in IDEA (PK), Unweighted; 336 in Teenage Parents and Infants; 1,403 in Hazardous Walking; 81,967 in Two Miles or More; 48 in Center to Center (IDEA), Weighted; 939 in Center to Center (IDEA), Unweighted; and 511 in Center to Center (Vocational and Dual Enrollment). The District also reported operating a total of 1,659 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

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, the Pinellas 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 113.

**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 and Detailed Tests

1. [Ref. 51] The reported number of buses in operation in the July 2007 survey was overstated by two buses. We made the following audit adjustment:

July 2007 Survey

Buses in Operation

(2)

--

2. [Ref. 52.a.] We noted the following exceptions involving ten students who were reported in, or should have been reported in, the July 2007 survey: eight students were not enrolled in school during the survey and should not have been reported for State transportation funding; and two students, who should have been reported with the survey's results, were not reported. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General and Detailed Tests (Continued)

July 2007 Survey

14 Days-in-Term

| | | |
|---|----------|-----|
| IDEA (K-12), Weighted (<i>Non-Sample</i>) | (5) | |
| Two Miles or More (<i>Non-Sample</i>) | (3) | |
| IDEA (K-12), Weighted (<i>Non-Sample</i>) | 1 | |
| IDEA (PK), Weighted (<i>Non-Sample</i>) | <u>1</u> | (6) |

3. [Ref. 52.b.] We noted the following exceptions involving 32 PK students in the July 2007 survey:

- a. The IEPs for 29 PK students, who were reported in IDEA-weighted ridership categories, did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We also noted that 1 of these 29 PK students was reported incorrectly as a K-12 student.
- b. Three PK students were reported incorrectly as K-12 students.

We made the following audit adjustments:

July 2007 Survey

14 Days-in-Term

| | | |
|--|-----------|---|
| a. IDEA (K-12), Weighted (<i>Non-Sample</i>) | (1) | |
| IDEA (PK), Weighted | (2) | |
| IDEA (PK), Weighted (<i>Non-Sample</i>) | (26) | |
| IDEA (PK), Unweighted | 2 | |
| IDEA (PK), Unweighted (<i>Non-Sample</i>) | <u>27</u> | 0 |
| b. IDEA (K-12), Weighted (<i>Non-Sample</i>) | (3) | |
| IDEA (PK), Weighted (<i>Non-Sample</i>) | <u>3</u> | 0 |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General and Detailed Tests (Continued)

4. [Ref. 52.c./52.d.] We noted the following exceptions involving two kindergarten students in the July 2007 survey: one was reported incorrectly in IDEA (PK), Unweighted and the other was eligible for State transportation funding and should have been reported, but was not. Both students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustment:

July 2007 Survey

14 Days-in-Term

| | | |
|---|----------|---|
| IDEA (PK), Unweighted (<i>Non-Sample</i>) | (1) | |
| Two Miles or More (<i>Non-Sample</i>) | <u>2</u> | 1 |

5. [Ref. 53.a.] Thirty-five students were reported incorrectly in the October 2007 survey, as follows: 31 students were reported twice; 3 students were not enrolled in school and should not have been reported; and 1 student was an adult and was not eligible to be reported for State transportation funding (which is limited to K-12 students, and certain qualifying PK students). We made the following audit adjustment:

October 2007 Survey

90 Days-in-Term

| | | |
|---|------------|------|
| IDEA (PK), Weighted (<i>Non-Sample</i>) | (2) | |
| Teenage Parents and Infants (<i>Non-Sample</i>) | (2) | |
| Two Miles or More (<i>Non-Sample</i>) | (28) | |
| Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample</i>) | <u>(3)</u> | (35) |

6. [Ref. 53.b.] We noted the following exceptions involving 341 PK students who were reported in, or should have been reported in, the October 2007 survey:

- a. The IEPs for 290 students in IDEA (PK), Weighted (six of whom were in our sample) did not indicate that the students met one or more of the five criteria required for IDEA-weighted classification. All of the students were eligible for IDEA (PK), Unweighted.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General and Detailed Tests (Continued)

- b. Forty-two students were reported incorrectly in Two Miles or More. Twenty-nine of the students should have been reported in other ridership categories and 13 were not eligible to be reported for State transportation funding.
- c. Two students were reported incorrectly in IDEA (PK), Weighted. The students were not IDEA students, were not enrolled in a Teenage Parent program, and, consequently, should not have been reported for State transportation funding.
- d. Three students were reported incorrectly in Teenage Parents and Infants. The students were not enrolled in a Teenage Parent program and should have been reported in IDEA (PK), Unweighted.
- e. Four students, who were eligible to be reported for State transportation funding in IDEA (PK), Unweighted, were not reported.

We made the following audit adjustments:

October 2007 Survey

90 Days-in-Term

| | | | |
|----|---|------------|------|
| a. | IDEA (PK), Weighted | (6) | |
| | IDEA (PK), Weighted (<i>Non-Sample</i>) | (284) | |
| | IDEA (PK), Unweighted | 6 | |
| | IDEA (PK), Unweighted (<i>Non-Sample</i>) | <u>284</u> | 0 |
| b. | Two Miles or More (<i>Non-Sample</i>) | (42) | |
| | IDEA (PK), Weighted (<i>Non-Sample</i>) | 2 | |
| | IDEA (PK), Unweighted (<i>Non-Sample</i>) | 24 | |
| | Teenage Parents and Infants (<i>Non-Sample</i>) | <u>3</u> | (13) |
| c. | IDEA (PK), Weighted (<i>Non-Sample</i>) | <u>(2)</u> | (2) |
| d. | Teenage Parents and Infants (<i>Non-Sample</i>) | (3) | |
| | IDEA (PK), Unweighted (<i>Non-Sample</i>) | <u>3</u> | 0 |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported Net Audit Adjustments</u> |
|---|--|
| <u>General and Detailed Tests</u> (Continued) | |
| e. IDEA (PK), Unweighted (<i>Non-Sample</i>) | 4 4 |
| 7. [Ref. 53.c.] <u>One student was reported incorrectly reported in IDEA (PK), Weighted. The student was in kindergarten, lived more than two miles from school, and should have been reported in Two Miles or More. We made the following audit adjustments:</u> | |
| <u>October 2007 Survey</u> | |
| <u>90 Days-in-Term</u> | |
| IDEA (PK), Weighted (<i>Non-Sample</i>) | (1) |
| Two Miles or More (<i>Non-Sample</i>) | <u>1</u> 0 |
| 8. [Ref. 53.d.] <u>The days-in-term for 338 center-to-center students was reported incorrectly in the October 2007 survey. We made the following audit adjustments:</u> | |
| <u>October 2007 Survey</u> | |
| <u>90 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (14) |
| <u>71 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (24) |
| <u>70 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (1) |
| <u>32 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (3) |
| <u>19 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (150) |
| <u>17 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (81) |
| <u>16 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | <u>(65)</u> (338) |
| <u>18 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | 148 |
| <u>17 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | 27 |
| <u>16 Days-in-Term</u> | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | 95 |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported</u> | <u>Net Audit Adjustments</u> |
|-----------------|-----------------------------|------------------------------|
|-----------------|-----------------------------|------------------------------|

General and Detailed Tests (Continued)

| | | |
|---|----|-----|
| <u>15 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | 68 | 338 |
|---|----|-----|

9. [Ref. 53.d.] Ten students (one of whom was in our sample) were reported incorrectly in Center to Center (IDEA), Unweighted in the October 2007 survey. The students should have been reported in Two Miles or More because they were transported to school on a daily basis and lived more than two miles from school. We also noted that days-in-term for these students was incorrectly reported. We made the following audit adjustment:

October 2007 Survey

| | | |
|---|-----|------|
| <u>19 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (5) | |
| <u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (1) | |
| <u>16 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (3) | |
| Center to Center (IDEA), Unweighted | (1) | (10) |
| | | |
| <u>90 Days-in-Term</u> Two Miles or More | 1 | |
| Two Miles or More (<i>Non-Sample</i>) | 2 | 10 |

10. [Ref. 53.d.] Five students in Center to Center (IDEA), Unweighted in the October 2007 survey either were not transported or were not eligible for classification as center-to-center students. We made the following audit adjustment:

October 2007 Survey

| | | |
|---|-----|-----|
| <u>19 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (2) | |
| <u>16 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (3) | (5) |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

**Students
Transported
Net Audit
Adjustments**

Findings**General and Detailed Tests** (Continued)

11. [Ref. 53.d.] One student who was eligible to be reported in Center to Center (IDEA), Unweighted in the October 2007 survey was not reported. We made the following audit adjustment:

October 2007 Survey16 Days-in-Term

Center to Center (IDEA), Unweighted (*Non-Sample*) 1 1

12. [Ref. 53.e.] The days-in-term for 20 students in Center to Center (IDEA), Weighted was reported incorrectly in the October 2007 survey. We also noted that one of the students was not a center-to-center student and should have been reported in IDEA (K-12), Weighted. We made the following audit adjustments:

October 2007 Survey90 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) (1)

71 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) (7)

52 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) (1)

49 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) (9)

19 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) (2) (20)

70 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) 7

55 Days-in-Term

IDEA (K-12), Weighted (*Non-Sample*) 1

50 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) 5

18 Days-in-Term

Center to Center (IDEA), Weighted (*Non-Sample*) 2

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported Net Audit Adjustments</u> |
|-----------------|---|
|-----------------|---|

General and Detailed Tests (Continued)

| | | |
|---|---|----|
| <u>9 Days-in-Term</u> | | |
| Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | 2 | |
| <u>4 Days-in-Term</u> | | |
| Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | 3 | 20 |

13. [Ref. 53.e.] We noted the following exceptions involving four students in Center to Center (IDEA), Weighted in the October 2007 survey: three students were not transported during the survey and should not have been reported; and one student was not a center-to-center student and should have been reported in Two Miles or More. We made the following audit adjustment:

| | | |
|---|-----|-----|
| <u>October 2007 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (1) | |
| Two Miles or More (<i>Non-Sample</i>) | 1 | |
| <u>71 Days-in-Term</u> | | |
| Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (2) | |
| <u>49 Days-in-Term</u> | | |
| Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (1) | (3) |

14. [Ref. 54.a.] We noted the following exceptions involving 73 students in the February 2008 survey: 68 students were reported twice and 5 students were not enrolled in school during the survey and, thus, were not eligible for State transportation funding. We made the following audit adjustment:

| | | |
|---|------|------|
| <u>February 2008</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Weighted (<i>Non-Sample</i>) | (1) | |
| IDEA (PK), Weighted (<i>Non-Sample</i>) | (4) | |
| IDEA (PK), Unweighted (<i>Non-Sample</i>) | (2) | |
| Two Miles or More (<i>Non-Sample</i>) | (66) | (73) |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings**General and Detailed Tests** (Continued)

15. [Ref. 54.b.] We noted the following exceptions involving 396 PK students in the February 2008 survey:

- a. The IEPs for 384 students in IDEA (PK), Weighted (6 of whom were in our sample) did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. However, the students were eligible for IDEA (PK), Unweighted.
- b. Eight PK students were not IDEA students and were not enrolled in a Teenage Parent-related program; consequently, they were not eligible for State transportation funding.
- c. One PK student was reported incorrectly in IDEA (PK), Weighted. The student was not an IDEA student, but was enrolled in a Teenage Parent program; consequently, the student should have been reported in Teenage Parents and Infants.
- d. Three PK students who were eligible to be reported in IDEA (PK), Unweighted were not reported due to isolated clerical errors.

We made the following audit adjustments:

February 2008 Survey**90 Days-in-Term**

| | | | |
|----|---|------------|-----|
| a. | IDEA (PK), Weighted | (6) | |
| | IDEA (PK), Weighted (<i>Non-Sample</i>) | (378) | |
| | IDEA (PK), Unweighted | 6 | |
| | IDEA (PK), Unweighted (<i>Non-Sample</i>) | <u>378</u> | 0 |
| b. | IDEA (PK), Weighted (<i>Non-Sample</i>) | <u>(8)</u> | (8) |
| c. | IDEA (PK), Weighted (<i>Non-Sample</i>) | (1) | |
| | Teenage Parents and Infants (<i>Non-Sample</i>) | <u>1</u> | 0 |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General and Detailed Tests (Continued)

d. IDEA (PK), Unweighted (*Non-Sample*) 3 3

16. [Ref. 54.c.] One student was reported incorrectly in IDEA (PK), Unweighted. The student was in kindergarten, lived more than two miles from school, and should have been reported in Two Miles or More. We made the following audit adjustment:

February 2008 Survey

90 Days-in-Term

IDEA (PK), Unweighted (*Non-Sample*) (1)

Two Miles or More (*Non-Sample*) 1 0

17. [Ref. 54.d.] Seventeen students were reported incorrectly in Center to Center (IDEA), Unweighted in the February 2008 survey:

- a. Twelve students were transported to school on a daily basis during the regular 90-day school term; consequently, they were not center-to-center students and should not have been reported in Center to Center (IDEA), Unweighted. However, ten of the students were eligible for Two Miles or More and the remaining two were eligible for Hazardous Walking. We also noted that the days-in-term for 11 of these 12 students was incorrectly reported.
- b. Four students (one of whom was in our sample) were not center-to-center students and were not eligible for another fundable ridership category.
- c. One student was enrolled in a Vocational dual-enrollment program and should have been reported in Center to Center (Vocational and Dual Enrollment).

We made the following audit adjustments:

February 2008 Survey

a. 90 Days-in-Term

Center to Center (IDEA), Unweighted (*Non-Sample*) (1)

19 Days-in-Term

Center to Center (IDEA), Unweighted (*Non-Sample*) (6)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported Net Audit Adjustments</u> |
|--|--|
| <u>General and Detailed Tests</u> (Continued) | |
| <u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (3) |
| <u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | <u>(2)</u> (12) |
| <u>90 Days-in-Term</u> Hazardous Walking (<i>Non-Sample</i>) | 2 |
| Two Miles or More (<i>Non-Sample</i>) | <u>10</u> 12 |
| b. <u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted | (1) |
| <u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (2) |
| <u>15 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | <u>(1)</u> (4) |
| c. <u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (1) |
| Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample</i>) | <u>1</u> 0 |
| 18. [Ref. 54.d.] <u>The days-in-term for 306 students in Center to Center (IDEA), Unweighted was reported incorrectly in the February 2008 survey. We made the following audit adjustment:</u> | |
| <u>February 2008 Survey</u> | |
| <u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (10) |
| <u>19 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (183) |
| <u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (12) |
| <u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | (100) |
| <u>15 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | <u>(1)</u> (306) |
| <u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | 8 |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported</u> | <u>Net Audit Adjustments</u> |
|--|-----------------------------|------------------------------|
| General and Detailed Tests (Continued) | | |
| <u>17 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | 188 | |
| <u>15 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | <u>110</u> | 306 |
| 19. [Ref. 54.e.] <u>The days-in-term for 14 students in Center to Center (IDEA), Weighted was reported incorrectly in the February 2008 survey. We made the following audit adjustments:</u> | | |
| February 2008 Survey | | |
| <u>73 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (3) | |
| <u>69 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (2) | |
| <u>51 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | <u>(9)</u> | (14) |
| February 2008 Survey | | |
| <u>69 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | 3 | |
| <u>67 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | 2 | |
| <u>49 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | 7 | |
| <u>4 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | <u>2</u> | 14 |
| 20. [Ref. 54.e.] <u>We noted the following exceptions involving five students in Center to Center (IDEA), Weighted in the February 2008 survey:</u> | | |
| a. <u>Two students were incorrectly reported. The students were not transported, and were not eligible for State transportation funding.</u> | | |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported Net Audit Adjustments</u> |
|------------------------|--|
|------------------------|--|

General and Detailed Tests (Continued)

- b. One student was incorrectly omitted from the survey's results. The student was eligible to be reported in Center to Center (IDEA), Unweighted for 90 days-in-term.
- c. Two students were not center-to-center students and were reported incorrectly for 56 and 51 days-in-term, respectively. The students should have been reported in IDEA (K-12), Weighted: one for a 90 day-term and one for a 55 day-term.

We made the following audit adjustments:

February 2008 Survey

| | | | |
|-----|---|----------|-----|
| a. | <u>90 Days-in-Term</u> | | |
| | Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (1) | |
| | <u>51 Days-in-Term</u> | | |
| | Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (1) | (2) |
| b. | <u>90 Days-in-Term</u> | | |
| | Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | <u>1</u> | 1 |
| c. | <u>56 Days-in-Term</u> | | |
| | Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (1) | |
| | <u>51 Days-in-Term</u> | | |
| | Center to Center (IDEA), Weighted (<i>Non-Sample</i>) | (1) | |
| | <u>90 Days-in-Term</u> | | |
| | IDEA (K-12), Weighted (<i>Non-Sample</i>) | 1 | |
| | <u>55 Days-in-Term</u> | | |
| | IDEA (K-12), Weighted (<i>Non-Sample</i>) | <u>1</u> | 0 |
| 21. | <u>[Ref. 55.a.] We noted the following exceptions involving 27 students who were reported in, or should have been reported in, the June 2008 survey: 22 students did not meet attendance or enrollment requirements and should not have been reported; and 5 students, who were eligible for State transportation funding and should have been reported, were not reported. We made the following audit adjustment:</u> | | |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported Net Audit Adjustments</u> |
|-----------------|---|
|-----------------|---|

General and Detailed Tests (Continued)

June 2008 Survey

11 Days-in-Term

Two Miles or More (*Non-Sample*) (5)

5 Days-in-Term

IDEA (K-12), Weighted (*Non-Sample*) (16)

Two Miles or More (*Non-Sample*) (1) (22)

11 Days-in-Term

Two Miles or More (*Non-Sample*) 2

5 Days-in-Term

IDEA (K-12), Weighted (*Non-Sample*) 3 5

22. [Ref. 55.b.] We noted the following exceptions involving 65 PK students in the June 2008 survey:

- a. Fifty-nine students were reported incorrectly in IDEA (K-12), Weighted: 28 of the students should have been reported in IDEA (PK), Weighted and 31 of the students should have been reported in IDEA (PK), Unweighted.
- b. The IEPs for four students in IDEA (PK), Weighted did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We noted that the students were eligible for IDEA (PK), Unweighted.
- c. One student was in a voluntary PK program and should not have been reported. (Students in voluntary PK programs are not reportable for State transportation funding.)
- d. One student was reported incorrectly in Two Miles or More. The student should have been reported in IDEA (PK), Unweighted.

We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported</u> | <u>Net Audit Adjustments</u> |
|--|-----------------------------|------------------------------|
| <u>General and Detailed Tests</u> (Continued) | | |
| <u>June 2008 Survey</u> | | |
| <u>5 Days-in-Term</u> | | |
| a. IDEA (K-12), Weighted (<i>Non-Sample</i>) | (59) | |
| IDEA (PK), Weighted (<i>Non-Sample</i>) | 28 | |
| IDEA (PK), Unweighted (<i>Non-Sample</i>) | <u>31</u> | 0 |
| b. IDEA (PK), Weighted (<i>Non-Sample</i>) | (4) | |
| IDEA (PK), Unweighted (<i>Non-Sample</i>) | <u>4</u> | 0 |
| c. IDEA (PK), Weighted (<i>Non-Sample</i>) | <u>(1)</u> | (1) |
| d. Two Miles or More (<i>Non-Sample</i>) | (1) | |
| IDEA (PK), Unweighted (<i>Non-Sample</i>) | <u>1</u> | 0 |
| 23. [Ref. 55.c.] <u>One student was reported incorrectly in IDEA (PK), Weighted. The student was in kindergarten and should have been reported in IDEA (K-12), Weighted. We made the following audit adjustment:</u> | | |
| <u>June 2008 Survey</u> | | |
| <u>5 Days-in-Term</u> | | |
| IDEA (PK), Weighted (<i>Non-Sample</i>) | (1) | |
| IDEA (K-12), Weighted (<i>Non-Sample</i>) | <u>1</u> | 0 |
| 24. [Ref. 55.d.] <u>The enrollment and attendance of 97 students for a summer reading camp during the June 2008 survey was not documented. We made the following audit adjustment:</u> | | |
| <u>June 2008 Survey</u> | | |
| <u>11 Days-in-Term</u> | | |
| IDEA (K-12), Weighted (<i>Non-Sample</i>) | (3) | |
| Hazardous Walking | (1) | |
| Hazardous Walking (<i>Non-Sample</i>) | (1) | |
| Two Miles or More | (5) | |
| Two Miles or More (<i>Non-Sample</i>) | <u>(87)</u> | (97) |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General and Detailed Tests (Continued)

25. [Ref. 56] We noted the following exceptions involving 25 students in IDEA (K-12), Weighted as follows:

- a. The IEPs for 23 students in IDEA (K-12), Weighted did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We noted that 22 of the 23 students were eligible for other ridership categories: 21 for Two Miles or More, and 1 for IDEA (K-12), Unweighted. The remaining student was not eligible for State transportation funding.
- b. One student in IDEA (K-12), Weighted was not transported to his enrolled school during the 11-day survey window and should not have been reported.
- c. One student's IEP authorized weighted funding for an aide; however, no aide was assigned to the student's bus. The student was eligible for Two miles or More.

We made the following audit adjustments:

| | | |
|--|-----------|-----|
| a. <u>July 2007 Survey</u> | | |
| <u>14 Days-in-Term</u> | | |
| IDEA (K-12), Weighted | (1) | |
| Two Miles or More | 1 | |
| <u>October 2007 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Weighted | (12) | |
| IDEA (K-12), Unweighted | 1 | |
| Two Miles or More | 10 | |
| <u>February 2008 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Weighted | (10) | |
| Two Miles or More | <u>10</u> | (1) |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported</u> | <u>Net Audit Adjustments</u> |
|---|------------------------------------|-------------------------------------|
| <u>General and Detailed Tests</u> (Continued) | | |
| b. <u>July 2007 Survey</u> <u>14 Days-in-Term</u> IDEA (K-12), Weighted | (1) | (1) |
| c. <u>February 2008 Survey</u> <u>90 Days-in-Term</u> IDEA (K-12), Weighted Two Miles or More | (1) <u>1</u> | 0 |
| 26. [Ref. 57] <u>We noted the following exceptions involving 34 students in IDEA (K-12), Unweighted, as follows:</u> | | |
| a. <u>Twenty-five students lived more than two miles from school and should have been reported in Two Miles or More.</u> | | |
| b. <u>Seven students should not have been reported for State transportation funding. Six of the students lived less than two miles from school and had IEPs which did not authorize transportation services. The remaining student was not ESE and was not otherwise eligible for State transportation funding.</u> | | |
| c. <u>Two students should have been reported in IDEA (K-12), Weighted (rather than IDEA (K-12), Unweighted) because their IEPs indicated that they met at least one of the five criteria required for IDEA-weighted classification.</u> | | |
| <u>We made the following audit adjustments:</u> | | |
| a. <u>July 2007 Survey</u> <u>14 Days-in-Term</u> IDEA (K-12), Unweighted IDEA (K-12), Unweighted (<i>Non-Sample</i>) Two Miles or More (<i>Non-Sample</i>) Two Miles or More | (7) (5) 5 <u>7</u> | 0 |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported</u> | <u>Net Audit Adjustments</u> |
|---|-----------------------------|------------------------------|
| <u>General and Detailed Tests</u> (Continued) | | |
| <u>October 2007 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Unweighted | (9) | |
| Two Miles or More | <u>2</u> | 0 |
| <u>February 2008 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Unweighted | (1) | |
| Two Miles or More | <u>1</u> | 0 |
| <u>June 2008 Survey</u> | | |
| <u>11 Days-in-Term</u> | | |
| IDEA (K-12), Unweighted | (3) | |
| Two Miles or More | <u>3</u> | 0 |
| b. <u>October 2007 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Unweighted | (1) | |
| <u>February 2008 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Unweighted | <u>(6)</u> | (7) |
| c. <u>February 2008 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (K-12), Unweighted | (2) | |
| IDEA (K-12), Weighted | <u>2</u> | 0 |
| 27. [Ref. 58] <u>Two children in Teenage Parents and Infants in the February 2008 survey were not shown on the supporting bus drivers' reports as having been transported. Accordingly, neither was eligible to be reported for State transportation funding. We made the following audit adjustment:</u> | | |
| <u>February 2008 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| Teenage Parents and Infants | <u>(2)</u> | (2) |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings**General and Detailed Tests** (Continued)

28. [Ref. 59] We noted the following exceptions involving 14 students in Hazardous Walking, as follows:

- a. Twelve students did not have to cross a hazardous route to walk to school and should not have been reported in Hazardous Walking: Two of these students were eligible for IDEA (K-12), Unweighted and one was eligible for Center to Center (IDEA), Unweighted for 18 days-in-term. The remaining nine students were not eligible for State transportation funding.
- b. One student lived more than two miles from school and should have been reported in Two Miles or More.
- c. The IEP for one student indicated that the student met at least one of the five criteria required for IDEA-weighted classification; accordingly, the student should have been reported in IDEA (K-12), Weighted.

We made the following audit adjustments:

| | | |
|---|----------|-----|
| a. <u>October 2007 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| Hazardous Walking | (1) | |
| Hazardous Walking (<i>Non-Sample</i>) | (4) | |
| IDEA (K-12), Unweighted (<i>Non-Sample</i>) | 2 | |
| <u>February 2008 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| Hazardous Walking | (1) | |
| Hazardous Walking (<i>Non-Sample</i>) | (6) | |
| <u>18 Days-in-Term</u> | | |
| Center to Center (IDEA), Unweighted (<i>Non-Sample</i>) | <u>1</u> | (9) |
| b. <u>October 2007 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| Hazardous Walking | (1) | |
| Two Miles of More | <u>1</u> | 0 |

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General and Detailed Tests (Continued)

c. **October 2007 Survey**

90 Days-in-Term

| | | |
|-----------------------|----------|---|
| Hazardous Walking | (1) | |
| IDEA (K-12), Weighted | <u>1</u> | 0 |

29. [Ref. 60] Eight students in the July 2007 survey were reported incorrectly in Two Miles or More. Four of the students were ESE and had IEPs indicating they met at least one of the five criteria required for IDEA-weighted classification; consequently, they should have been reported in IDEA (K-12), Weighted. The other four students lived less than two miles from school, but were ESE and eligible for IDEA (K-12), Unweighted. We made the following audit adjustment:

July 2007 Survey

14 Days-in-Term

| | | |
|---|------------|---|
| IDEA (K-12), Weighted | 2 | |
| IDEA (K-12), Weighted (<i>Non-Sample</i>) | 2 | |
| IDEA (K-12), Unweighted | 2 | |
| IDEA (K-12), Unweighted (<i>Non-Sample</i>) | 2 | |
| Two Miles or More | (4) | |
| Two Miles or More (<i>Non-Sample</i>) | <u>(4)</u> | 0 |

30. [Ref. 61] We noted the following exceptions involving nine students in Center to Center (Vocational and Dual Enrollment):

- a. Three students were not center-to-center students, but were transported daily from home to school. Two of the three were eligible for Two Miles or More and the third student was a courtesy rider who lived less than two miles from school and was not eligible to be reported for State transportation funding.
- b. One student was an ESE student, not a Vocational/Dual Enrolled student, and should have been reported in Center to Center (IDEA), Unweighted.
- c. Four students were not transported center-to-center or from home to school and should not have been reported for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | <u>Students Transported</u> | <u>Net Audit Adjustments</u> |
|------------------------|------------------------------------|-------------------------------------|
|------------------------|------------------------------------|-------------------------------------|

General and Detailed Tests (Continued)

- d. One student's center-to-center transportation status was not adequately supported. The student was listed as dual-enrolled at a particular technical center, but was reported on a bus that did not travel to that center. The student was not eligible for any other ridership category.

We made the following audit adjustments:

| | | | |
|---|--|-----|-----|
| a. <u>October 2007 Survey</u> <u>90 Days-in-Term</u> | Center to Center (Vocational and Dual Enrollment) | (1) | |
| | Two Miles or More | 1 | |
| | | | |
| | <u>February 2008 Survey</u> <u>90 Days-in-Term</u> | | |
| | Center to Center (Vocational and Dual Enrollment) | (2) | |
| | Two Miles or More | 1 | (1) |
| | | | |
| b. <u>February 2008 Survey</u> <u>90 Days-in-Term</u> | Center to Center (Vocational and Dual Enrollment) | (1) | |
| | Center to Center (IDEA), Unweighted | 1 | 0 |
| | | | |
| c. <u>October 2007 Survey</u> <u>90 Days-in-Term</u> | Center to Center (Vocational and Dual Enrollment) | (4) | (4) |
| | | | |
| d. <u>October 2007 Survey</u> <u>90 Days-in-Term</u> | Center to Center (Vocational and Dual Enrollment) | (1) | (1) |

31. [Ref. 62] Two PK students in the February 2008 survey were reported incorrectly in IDEA (PK), Unweighted, as follows: one was not transported during the 11-day survey window; and one was not shown on the supporting bus driver's report as having been transported. Accordingly, neither student was eligible for State transportation funding. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Pinellas County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

| <u>Findings</u> | | <u>Students Transported Net Audit Adjustments</u> |
|--|--------------|--|
| <u>General and Detailed Tests</u> (Continued) | | |
| <u>February 2008 Survey</u> | | |
| <u>90 Days-in-Term</u> | | |
| IDEA (PK), Unweighted | (2) | (2) |
| Net Audit Adjustments | | <u>(284)</u> |
| <u>Summary</u> | | |
| Sample Students w/Exceptions | <u>97</u> | -- |
| Sample Students - Net Audit Adjustments | -- | (28) |
| Non-Sample Students w/Exceptions | <u>1,121</u> | -- |
| Non-Sample Students - Net Audit Adjustments | -- | <u>(256)</u> |
| Net Audit Adjustments | | <u>(284)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Pinellas County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership categories for the correct number of days-in-term; (2) only those students who are enrolled in school during survey, are in eligible programs, and ride a bus at least one time during the 11-day survey window are reported with a survey's results; (3) the distance from home to school is verified prior to students being reported in distance-dependent categories; and (4) only eligible ESE students whose IEPs appropriately authorize transportation services are reported in IDEA-weighted or unweighted ridership categories.

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.

Pinellas County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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 Pinellas County

For the fiscal year ended June 30, 2008, the District received approximately \$20.6 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 2007 | 102 | 646 |
| October 2007 | 714 | 44,599 |
| February 2008 | 714 | 44,779 |
| June 2008 | <u>129</u> | <u>1,128</u> |
| Total | <u>1,659</u> | <u>91,152</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

Pinellas County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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, 2008. 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.

EXHIBIT – A
MANAGEMENT’S RESPONSE



May 12, 2009

Mr. David W. Martin, CPA
Auditor General
Claude Pepper Building, Room 476A
111 West Madison Street
Tallahassee, FL 32399-1450

ATTENTION: Joseph Williams, Section 321

Dear Mr. Martin:

Attached is the district response to the FTE and Transportation reporting audit for the year ending June 30, 2008.

For ease of reading, there is a spreadsheet for each program area as well as a grand summary for the entire audit. The summary is keyed to the audit report with the reference number, finding number, and page number. The transportation findings are not included in the summary since they are accepted as written.

After a thorough review, the district requests reconsideration of audit findings totaling \$114,358, of the approximate, excluding transportation, \$748,662 of total findings.

We have included a summary of our requested restorations together with a page for each general area:

| | |
|-----------------------------|------------------|
| Total Findings (Estimated): | <u>\$748,662</u> |
| Requested Restorations: | |
| Certification | 11,845 |
| Vocational Education | 31,768 |
| ESOL | 52,448 |
| ESE | 18,297 |
| Accepted Finding | <u>634,304</u> |
| | <u>\$748,662</u> |

Certification:

The district appeals findings # 10, 11, 22, 24, 45, 46, 70, 79, 83, 87, 91, 114, and 125.

ADMINISTRATION BUILDING
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SCHOOL BOARD OF
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Superintendent
Julie M. Janssen, Ed D.

Letter to Auditor General
May 12, 2009
Page 2

All of the certification findings are related to ESOL compliance issues. Findings # 10, 11, 83, and 87 deal with parent letters with an incomplete date. The district requests funding restoration because there is no question raised regarding services to the students.

Findings # 24, 25, 79, 83, 87, 114, and 125 are related to late Board approval of out of field status. It is difficult to maintain accurate ESOL records when students move around. The district is working on improved processes and should not lose funding while we correct these certification issues. The students were clearly served and funding should be restored.

Vocational Programs:

The district appeals findings # 28, 59, 60, 61, 62, 90, 112, 113, 139, 150, 151, and 168.

All of the above findings are related to missing, unsigned, or miscalculated time cards for on-the-job training. The district objects to the loss of all FTE and requests that at least basic FTE be restored. There is no question that the district served the students.

Also, the FTE general instructions are silent on minimum time in on-the-job training. They only mention the 25 weekly hours for funded membership.

ESOL Programs:

The district appeals findings # 5, 19, 20, 25, 31, 58, 64, 67, 75, 77, 89, 96, 97, 100, 108, 110, 123, 124, 128, 131, 132, 135, 147, 153, 158, 161, 165, 169, 171, 177, 178, 181, 183, 186, and 191.

Findings # 75, 100, 110, and 181 are based on identifying the students too early, not a finding that they were not identified. The district requests that the funding be restored.

Findings # 64, 124, 135, 153, 161, 178, 183, 186, and 191 relate to problems with parent notification letters or the use of a school newsletter for notification. Since the parents were notified, the district requests restoration of the student FTE.

Findings # 5, 128, 131, 132, and 147 relate to late notification letters to parents. Since the letters were sent and the dates can be verified the district requests restoration of the student FTE.

Findings # 67, 158, 169, 171, and 177 relate to late approvals by the School Board to teach out-of-field or late approval as eligible for ESOL services. Since there is no finding that the students were not served, the district requests restoration of the student FTE.

Findings # 19, 25, 31, 58, 77, 96, 108, and 123 relate to the use of the Comprehensive English Language Learning Assessment (CELLA) for 2007-08. The district requests a reconsideration of these findings. CELLA could not be used for 2006-07, but the DOE website is silent on its use in 2007-08 and refers to continuing administration contingent on funding. The district used CELLA as suggested in 2007-08 and should have the student FTE restored.

Letter to Audit General
May 12, 2009
Page 3

ESE Programs:

The district appeals findings # 6, 52, 101, 106, 144, 166, 179, and 148.

Findings # 52, 101, 144, and 166 relate to a failure to clearly indicate participation by a general education teacher in creation of a gifted plan. While there is no FTE loss, the district will suffer a reduction in the ESE allocation. The district appropriately served the students. Finding # 179 relates to an unsigned gifted EP and the FTE should be restored to program # 111 for the reasons stated above.

Finding # 6 relates to a missing page of a student IEP. The district should not lose funding for the student if the existing IEP was followed. The auditor does not claim that it was out of date or otherwise faulty. Finding # 106 relates to an undated matrix but does not include a finding of no appropriate IEP. Funding should be restored. Finding # 148 generates the absolute loss of FTE as well as weighted ESE FTE because an out-of-field ESOL teacher taught reading. Some FTE should be restored.

The district will continue training leading to ESOL compliance and also for reading endorsements. We intend to eliminate the audit criticisms in these areas.

The district believes that these audit results confirm the work completed to improve processes, reporting and training in FTE data collection since the prior FTE audit for the 2004-05 audit year. While the district continues to deal with student data software issues, it has dramatically decreased the number of individual findings and the dollar amount of resulting revenue losses. The dollar value of adverse findings has decreased by more than 50% and the dollar volume of the items appealed is 15% of the volume of the 2004-05 audit findings.

The district looks forward to a dialogue with the Auditor General's office and the Department of Education to resolve the remaining issues. The district reserves the right to appeal any findings should additional information become available as it prepares for the formal appeals process.

Please contact Mr. Lansing Johansen, Chief Business Officer, at 727-588-6318 for additional information and documentation.

Sincerely,



Julie M. Janssen, Ed.D.
Superintendent

JJ/DF/km
Attachment