

**DESOTO 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 SUPERINTENDENT

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

	<i>District</i>
	<u>No.</u>
<i>Rodney Hollingsworth, Vice Chair from 11-21-07</i>	<i>1</i>
<i>Karen K. Chancey, Vice Chair to 11-20-07, Chair from 11-21-07</i>	<i>2</i>
<i>Deborah D. Snyder</i>	<i>3</i>
<i>William Stanko</i>	<i>4</i>
<i>Ronny R. Allen, Chair to 11-20-07</i>	<i>5</i>

Adrian H. Cline, Superintendent

The examination team leader was Patricia A. Ferguson 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.

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

ESE – Exceptional Student Education

LEP – Limited English Proficient

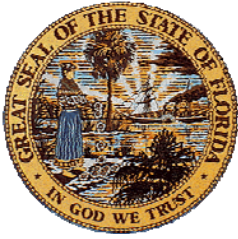
FES – Fluent English Speaking

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

We have examined management's assertion, included in its representation letter dated March 11, 2009, that the DeSoto 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 material noncompliance involving students reported in ESOL and Career Education 9-12 (OJT). We noted exceptions involving 68 of the 262 students in our sample for ESOL¹; and 19 of the 30 students in our sample for Career Education 9-12 (OJT)². These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the DeSoto 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.

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.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³, 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.

¹For ESOL, see SCHEDULE D, finding Nos. 3, 4, 6, 7, 8, 12, 13, 14, 18, 19, 20, 21, 23, 24, and 25.

²For OJT, see SCHEDULE D, finding No. 2.

³ 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
June 11, 2009

SCHEDULE A

DeSoto 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	11	100.00%	4,186	100.00%	3,383.0300	100.00%
Sample Size ⁴	6	54.55%	70	1.67%	57.7064	1.71%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	65.1413	-
2. Basic with ESE Services						
Population ³	11	100.00%	922	100.00%	973.4200	100.00%
Sample Size ⁴	6	54.55%	51	5.53%	44.2424	4.55%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	1.5000	-
3. ESOL						
Population ³	5	100.00%	578	100.00%	487.3800	100.00%
Sample Size ⁴	5	100.00%	262	45.33%	212.5482	43.61%
Students w/Exceptions	-	-	(68)	(25.95%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(64.8907)	-
4. ESE Support Levels 4 and 5						
Population ³	5	100.00%	8	100.00%	8.1200	100.00%
Sample Size ⁴	4	80.00%	8	100.00%	7.0000	86.21%
Students w/Exceptions	-	-	(3)	(37.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.5668)	-
5. Career Education 9-12						
Population ³	5	100.00%	64	100.00%	180.6900	100.00%
Sample Size ⁴	1	20.00%	30	46.88%	5.6902	3.15%
Students w/Exceptions	-	-	(19)	(63.33%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.4018)	-

All Programs						
Population ³	11	100.00%	5,758	100.00%	5,032.6400	100.00%
Sample Size ⁴	6	54.55%	421	7.31%	327.1872	6.50%
Students w/Exceptions	-	-	(90)	(21.38%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.2180)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

DeSoto 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	11	100.00%	200	100.00%
Sample Size ⁴	6	54.55%	59	29.50%
Teachers w/Exceptions	-	-	(7)	(11.86%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2008. 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

DeSoto 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

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	20.7803	1.048	21.7778
102 Basic 4-8	36.9480	1.000	36.9480
103 Basic 9-12	7.4130	1.066	7.9023
111 Grades K-3 with ESE Services	1.5000	1.048	1.5720
130 ESOL	(64.8907)	1.200	(77.8688)
254 ESE Support Level 4	(1.0668)	3.625	(3.8672)
255 ESE Support Level 5	(.5000)	5.062	(2.5310)
300 Career Education 9-12	<u>(2.4018)</u>	1.119	<u>(2.6876)</u>
Total	<u>(2.2180)</u>		<u>(18.7545)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

DeSoto 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>#0031</u>	<u>#0061</u>	
101 Basic K-3	.....	.....	6.5784	6.5784
102 Basic 4-8	7.8676	.....	5.8840	13.7516
103 Basic 9-12	.....	7.4130	.....	7.4130
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
130 ESOL	(7.8676)	(7.2292)	(12.4424)	(27.5392)
254 ESE Support Level 4	.....	.....	(.5200)	(.5200)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(2.4018)	.....	(2.4018)
Total	<u>.0000</u>	<u>(2.2180)</u>	<u>.0000</u>	<u>(2.2180)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

DeSoto 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	<u>Audit Adjustments</u>¹			Total
		#0081	#0161	#0181	
101	6.5784	4.7723	.....	9.4296	20.7803
102	13.7516	1.4852	9.2112	12.5000	36.9480
103	7.4130	.....	.....	.....	7.4130
111	.5000	1.0000	.....	.....	1.5000
130	(27.5392)	(6.2107)	(9.2112)	(21.9296)	(64.8907)
254	(.5200)	(1.0468)	.5000	.....	(1.0668)
255	.0000	.....	(.5000)	.....	(.5000)
300	<u>(2.4018)</u>	.....	.....	.....	<u>(2.4018)</u>
Total	<u>(2.2180)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.2180)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

DeSoto 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 the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the DeSoto 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 below and requires management's attention and action, as recommended on page 17.

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 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.

Ineligible Courses Reported in ESOL

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

102 Basic 4-8	7.8676	
130 ESOL	(7.8676)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

DeSoto 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

DeSoto County High School (#0031)

2. [Ref. 3101] The timecards for 19 Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.1838	
300 Career Education 9-12	(2.4018)	(2.2180)

3. [Ref. 3102] The file for one student in ESOL did not contain documentation justifying the student's ESOL-placement for a fourth year. We also noted that the English language proficiency of this student was not re-assessed prior to the start of that fourth year. We made the following audit adjustment:

103 Basic 9-12	.7588	
130 ESOL	(.7588)	.0000

4. [Ref. 3103] The LEP Committees for 10 students in ESOL did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code, and were not composed of at least three District personnel (the Committees had only one or two District personnel). We made the following audit adjustment:

103 Basic 9-12	6.4704	
130 ESOL	(6.4704)	.0000
		(2.2180)

West Elementary School (#0061)

5. [Ref. 6101] The Matrix of Services form for one student had expired prior to the reporting survey. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

DeSoto 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)**

West Elementary School (#0061) (Continued)

6. [Ref. 6102] The LEP Student Plan for one student was not reviewed and updated until after the reporting survey. We made the following audit adjustment:

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

7. [Ref. 6103] The LEP Committees for five FES students did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A--6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	1.9744	
102 Basic 4-8	2.9622	
130 ESOL	(4.9366)	.0000

8. [Ref. 6104] We noted the following exceptions involving the English language proficiency assessments of three students in ESOL for fourth, fifth, or sixth year: the assessments for two students were not conducted and the assessment for the third student was conducted after the reporting survey. We also noted that the students' LEP Committees did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	.4934	
102 Basic 4-8	1.9746	
130 ESOL	(2.4680)	.0000

9. [Ref. 6171/72] The parents of LEP students taught Primary Language Arts by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 6171</u>		
102 Basic 4-8	.9472	
130 ESOL	(.9472)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

DeSoto 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>West Elementary School (#0061)</u> (Continued)	
<u>Ref. 6172</u>	
101 Basic K-3	3.6272
130 ESOL	<u>(3.6272)</u>
	.0000
10. [Ref. 6173] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Music, but taught a course which required certification in ESE. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
101 Basic K-3	.0200
254 ESE Support Level 4	<u>(.0200)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Memorial Elementary School (#0081)</u>	
11. [Ref. 8101] <u>The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) was not dated, and we were otherwise unable to determine whether it was prepared on a timely basis. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	.0000
12. [Ref. 8102] <u>The LEP Student Plan for one student in ESOL was missing and could not be located. We made the following audit adjustment:</u>	
101 Basic K-3	.4885
130 ESOL	<u>(.4885)</u>
	.0000
13. [Ref. 8103] <u>Five students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers, and were ineligible for ESOL. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

DeSoto 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>
Memorial Elementary School (#0081) (Continued)		
101 Basic K-3	2.4370	
102 Basic 4-8	.4984	
130 ESOL	<u>(2.9354)</u>	.0000
14. [Ref. 8104] <u>The LEP Student Plan for one student in ESOL in the October survey was not reviewed and updated until after that survey. We made the following audit adjustment:</u>		
101 Basic K-3	.4500	
130 ESOL	<u>(.4500)</u>	.0000
15. [Ref. 8171/72] <u>The parents of LEP students taught Primary Language Arts by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 8171</u>		
101 Basic K-3	1.3500	
130 ESOL	<u>(1.3500)</u>	.0000
<u>Ref. 8172</u>		
102 Basic 4-8	.9868	
130 ESOL	<u>(.9868)</u>	.0000
16. [Ref. 8173] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physical Education, but taught a Health course which required certification in Health Education or Elementary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	.0468	
254 ESE Support Level 4	<u>(.0468)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

DeSoto 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>DeSoto Middle School (#0161)</u>		
17. [Ref. 16101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
18. [Ref. 16102] <u>Various courses taken by ten students in ESOL were reported incorrectly in program No. 130 (ESOL). These courses were not authorized for ESOL-reporting by the students' LEP Student Plans. We made the following audit adjustment:</u>		
102 Basic 4-8	4.3368	
130 ESOL	(4.3368)	.0000
19. [Ref. 16103] <u>The English language proficiency of three LEP students was not assessed to support the students' continued placement in ESOL for a fourth or fifth year. We also noted that various courses taken by these students were reported incorrectly in program No. 130 (ESOL). These courses were not authorized for ESOL-reporting by the students' LEP Student Plans. We made the following audit adjustment:</u>		
102 Basic 4-8	1.9368	
130 ESOL	(1.9368)	.0000
20. [Ref. 16104] <u>The English language proficiency of one student in ESOL in the February survey week was not assessed, and parental notification made, until after that survey. We also noted that the student's LEP Student Plan was missing and could not be located. We made the following audit adjustment:</u>		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

DeSoto 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

DeSoto Middle School (#0161) (Continued)

21. [Ref. 16105] The LEP Student Plans for two students in ESOL were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.5004	
130 ESOL	(.5004)	.0000

22. [Ref. 16171] The parental notification letter for one out-of-field teacher did not disclose the teacher’s out-of-field subject areas. The letter stated only that the teacher was “out-of-field.” We also noted that the teacher had not earned the required college credits towards certification in those out-of-field subject areas. We made the following audit adjustment:

102 Basic 4-8	2.1036	
130 ESOL	(2.1036)	<u>.0000</u>
		<u>.0000</u>

Nocatee Elementary School (#0181)

23. [Ref. 18101] Fifteen FES students were placed in ESOL based on the recommendations of LEP Committees; however, these Committees did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We also noted that the students’ LEP Student Plans were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	4.4616	
102 Basic 4-8	10.0000	
130 ESOL	(14.4616)	.0000

24. [Ref. 18102] The LEP Student Plan for one student in ESOL was incomplete. The Plan did not specify the student’s instructional courses and programs. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

DeSoto 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>Nocatee Elementary School (#0181)</u> (Continued)		
101 Basic K-3	.9936	
130 ESOL	(.9936)	.0000
25. [Ref. 18103/04] <u>Nine 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 adjustments:</u>		
<u>Ref. 18103</u>		
101 Basic K-3	3.4744	
102 Basic 4-8	2.5000	
130 ESOL	(5.9744)	.0000
<u>Ref. 18104</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		<u>.0000</u>
		<u>(2.2180)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

DeSoto 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 eligible courses are reported for funding in ESOL; (2) students' *LEP Student Plans* are appropriately prepared, reviewed and updated, and retained in readily accessible student files; (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) LEP Committees have at least three District personnel and consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code; (5) timecards for OJT students are accurately completed, signed, and reviewed; (6) teachers are properly certified; (7) teachers earn their required college credits in accordance with their respective timelines; and (8) 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
- FTE General Instructions 2007-2008
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

DeSoto 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)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C. Pupil Attendance Records

Exceptional Education

- Section 1003.57, F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C. Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C. Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2007-2008

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

DeSoto 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)

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.

DeSoto 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 DeSoto County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of DeSoto 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 DeSoto County. For the fiscal year ended June 30, 2008, the District operated 11 schools, reported 5,032.64 unweighted FTE, and received approximately \$18.8 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.

DeSoto 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.

DeSoto 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

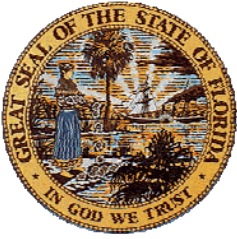
NOTE B - SAMPLING

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:

DeSoto 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>
- Ineligible Courses Reported in ESOL	1
1. DeSoto County High School	2 through 4
2. West Elementary School	5 through 10
3. Memorial Elementary School	11 through 16
4. DeSoto Middle School	17 through 22
5. Nocatee Elementary School	23 through 25
6. Carlstrom Center	NA



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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FAX: 850-488-6975

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

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

We have examined management's assertion, included in its representation letter dated March 11, 2009, that the DeSoto 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.

The accompanying notes are an integral part of this schedule.

Compliance

In our opinion, the DeSoto 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 noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE 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 The noncompliance mentioned above, while indicative of certain control deficiencies¹, is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

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
June 11, 2009

SCHEDULE F

DeSoto 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	73	100.00%	3,784	100.00%
Sample ²	-	-	251	6.63%
With Exceptions	-	-	7	(2.79%)
Net Audit Adjustments	-	-	(5)	(1.99%)

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 3,784 students in the following ridership categories: 92 in IDEA (K-12), Weighted; 35 in IDEA (K-12), Unweighted; 73 in IDEA (PK), Weighted; 14 in Teenage Parents and Infants; 118 in Hazardous Walking; 3,289 in Two Miles or More; 1 in Center to Center (IDEA), Unweighted; and 162 in Center to Center (Vocational). The District also reported operating a total of 73 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

DeSoto 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. The DeSoto 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 30.

**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.

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

July 2007 Survey

9 Days-in-Term

Two Miles or More (*Sample Students*) (4)

October 2007 Survey

20 Days-in-Term

Two Miles or More (*Sample Student*) (1) (5)

2. [Ref. 52] The IEPs for two students in IDEA, (PK), Weighted did not indicate that the students met at least one of the five eligibility criteria required for IDEA-weighted classification. However, we noted that the students were eligible to be reported in IDEA (PK), Unweighted. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

DeSoto 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>July 2007 Survey</u>		
<u>18 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Students</i>)	(2)	
IDEA (PK), Unweighted (<i>Sample Students</i>)	<u>2</u>	<u>0</u>
Net Audit Adjustments		<u>(5)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

DeSoto 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) the distance from home to school for students classified as Two Miles or More is verified prior to reporting; and, (2) the IEPs for students classified as IDEA, Weighted indicate that the students meet at least one of the five eligibility criteria required for such classification.

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.

DeSoto 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 by Section 1006.23(4), Florida Statutes.

2. Transportation in DeSoto County

For the fiscal year ended June 30, 2008, the District received approximately \$907,000 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	9	146
October 2007	28	1,695
February 2008	26	1,838
June 2008	<u>10</u>	<u>105</u>
Total	<u>73</u>	<u>3,784</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

DeSoto 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



The School District of DeSoto
Adrian H. Cline
Superintendent

June 22, 2009

David W. Martin
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

I am in receipt of the draft audit report entitled *Florida Education Finance Program Full-Time Equivalent Students and Student Transportation for the Fiscal Year Ended June 30, 2008, and appreciate the opportunity to respond to the findings.*

I am aware of the instances of non-compliance in the report, which involve the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL, ESE, and Career Education 9-12 (OJT).

Instances of material non-compliance:

1. **Ineligible Courses Reported in ESOL:** (Finding No. 1) Course numbers reported in program 130 against course numbers designated by the Department of Education.

The district has notified staff of the ineligible courses and will ensure appropriate reporting in the future.

2. **Students:** (Findings No. 2 for OJT, Nos. 3, 4, 6, 7, 8, 12, 13, 14, 18, 19, 20, 21, 23, 24, 25 for ESOL; and Nos. 5, 11, 17 for ESE) Review and update of LEP student plans and ESOL program placements, notification letters to parents, adequate supporting documentation, and accurate reporting.

The report findings have been reviewed and discussed with applicable staff and the district will take an aggressive approach to address the instances of non-compliance. Corrective measures will include: review edit functions, enhance monitoring of records, review FTE guidelines and procedures, and provide continued in-service training. Every effort will be made to ensure that any deficiencies noted in the report do not reoccur.

Transportation: The District will exercise more care in ridership reporting and maintaining appropriate documentation in meeting eligibility classifications.

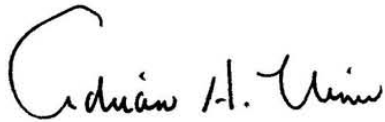
3. **Teachers:** (Findings Nos. 9, 10, 15, 16, 20, 22) Seven (7) teachers did not meet applicable provisions regarding qualified instructional personnel, School Board approval of out-of-field teacher assignment, or notification to parents regarding out-of-field teachers.

The district will continue to make every effort to meet provisions regarding certified instructional personnel, identify out-of field teachers, and obtain Board approval in a timely manner.

The district does not contest or appeal any of the findings listed in this report. We do, however, reserve the right to appeal the final audit report, as we deem appropriate.

If you have additional questions or concerns, please do not hesitate to contact my office.

Sincerely,



Adrian H. Cline
Superintendent

AHC;jl