

**ST. LUCIE 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

St. Lucie 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>Dr. Judi Miller, Vice Chairman from 11/21/07</i>	<i>1</i>
<i>Carol A. Hilson, Chairman from 11/21/07, Vice Chairman to 11/20/07</i>	<i>2</i>
<i>Dr. John Carvelli, Chairman to 11/20/07</i>	<i>3</i>
<i>Kathryn Hensley</i>	<i>4</i>
<i>Troy Ingersoll</i>	<i>5</i>

Michael J. Lannon, Superintendent

The examination team leader was Bernice Rivas, 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 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.

St. Lucie County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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St. Lucie 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

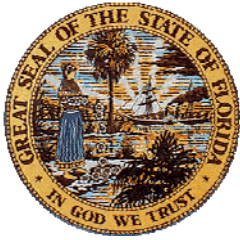
FES – Fluent English Speaking

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 ST. LUCIE COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated March 2, 2009, that the St. Lucie 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

Eighty-eight of the 269 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 234 of the 798 students in our ESOL sample²; 87 of the 187 students in our ESE Support Levels 4 and 5 sample³; and 34 of the 74 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 St. Lucie 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. 14, 21, 27, 28, 36, 37, 45, 46, 47, 57, 58, 59, 60, 66, 67, 68, 69, 74, 75, 86, 87, 91, 92, 93, 96, 97, 101, 102, 103, 105, 106, 109, 110, 111, 116, 117, 118, 120, 130, 131, 136, 137, 138, 139, and 147.

² For ESOL, see SCHEDULE D, finding Nos. 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 15, 16, 22, 23, 24, 25, 29, 30, 31, 32, 33, 34, 35, 39, 40, 41, 42, 43, 44, 50, 51, 52, 53, 54, 55, 56, 62, 72, 73, 76, 77, 78, 79, 80, 81, 82, 83, 84, 88, 89, 94, 98, 107, 113, 114, 115, 119, 127, 128, 129, and 134.

³ For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 13, 17, 18, 19, 26, 49, 64, 70, 71, 85, 90, 95, 99, 100, 104, 108, 112, 123, 124, 125, 126, 135, 140, 141, 142, 143, and 144.

⁴ For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 65, 121, and 122.

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
June 16, 2009

SCHEDULE A

St. Lucie 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	45	100.00%	17,818	100.00%	30,369.9000	100.00%
Sample Size ⁴	19	42.22%	233	1.31%	197.4735	0.65%
Students w/Exceptions	-	-	(1)	(0.43%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	284.2431	-
2. Basic with ESE Services						
Population ³	47	100.00%	3,132	100.00%	5,850.9800	100.00%
Sample Size ⁴	20	42.55%	150	4.79%	118.9334	2.03%
Students w/Exceptions	-	-	(7)	(4.67%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	36.1174	-
3. ESOL						
Population ³	36	100.00%	1,718	100.00%	2,292.8000	100.00%
Sample Size ⁴	18	50.00%	798	46.45%	690.8621	30.13%
Students w/Exceptions	-	-	(234)	(29.32%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(269.2277)	-
4. ESE Support Levels 4 and 5						
Population ³	31	100.00%	276	100.00%	268.0300	100.00%
Sample Size ⁴	17	54.84%	187	67.75%	143.6446	53.59%
Students w/Exceptions	-	-	(87)	(46.52%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(53.9833)	-
5. Career Education 9-12						
Population ³	9	100.00%	132	100.00%	1,120.3500	100.00%
Sample Size ⁴	4	44.44%	74	56.06%	11.9394	1.07%
Students w/Exceptions	-	-	(34)	(45.95%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(8.2618)	-

All Programs						
Population ³	47	100.00%	23,076	100.00%	39,902.0600	100.00%
Sample Size ⁴	20	42.55%	1,442	6.25%	1,162.8530	2.91%
Students w/Exceptions	-	-	(363)	(25.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(11.1123)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

St. Lucie 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	47	100.00%	931	100.00%
Sample Size ⁴	20	42.55%	269	28.89%
Teachers w/Exceptions	-	-	(88)	(32.71%)

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, 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

St. Lucie 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	129.6808	1.048	135.9055
102 Basic 4-8	71.5606	1.000	71.5606
103 Basic 9-12	83.0017	1.066	88.4798
111 Grades K-3 with ESE Services	12.9586	1.048	13.5806
112 Grades 4-8 with ESE Services	8.0386	1.000	8.0386
113 Grades 9-12 with ESE Services	15.1202	1.066	16.1181
130 ESOL	(269.2277)	1.200	(323.0732)
254 ESE Support Level 4	(41.7495)	3.625	(151.3419)
255 ESE Support Level 5	(12.2338)	5.062	(61.9275)
300 Career Education 9-12	(8.2618)	1.119	(9.2450)
Total	(11.1123)		(211.9044)

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

St. Lucie 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>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0040</u>	<u>#0071</u>	
101 Basic K-3	5.8100	4.8000	2.9400	13.5500
102 Basic 4-8	1.9550	.....	.9800	2.9350
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.5000	1.1834	1.6834
112 Grades 4-8 with ESE Services	(.5000)	.....	1.0000	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(7.2650)	(5.8000)	(3.9200)	(16.9850)
254 ESE Support Level 4	.....	(.5000)	(2.7081)	(3.2081)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(1.0000)</u>	<u>(.5247)</u>	<u>(1.5247)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie 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
		#0091	#0101	#0111	#0131	
101	13.5500	8.5700	17.1900	28.0000	7.9808	75.2908
102	2.9350	3.3400	1.8750	5.5000	20.4225	34.0725
103	.0000	.....	.....	.....	.....	.0000
111	1.6834	.....	.....	.....	.....	1.6834
112	.5000	.....	.....	.....	(1.0000)	(.5000)
113	.0000	.....	.....	.....	.....	.0000
130	(16.9850)	(11.4100)	(20.5650)	(33.5000)	(26.2465)	(108.7065)
254	(3.2081)	(.5000)	.....	.....	(1.1568)	(4.8649)
255	.0000	.....	.....	.....	.....	.0000
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(1.5247)</u>	<u>.0000</u>	<u>(1.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0247)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie 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>#0161</u>	<u>#0201</u>	<u>#0231</u>	<u>#0251</u>	
101	75.2908	.....	.....	17.2400	7.0650	99.5958
102	34.0725	.....	.....	7.5000	3.8500	45.4225
103	.0000	37.4833	11.1694	.....	.....	48.6527
111	1.6834	.....	.....	.....	1.0000	2.6834
112	(.5000)	.....	.....	.....	.....	(.5000)
113	.0000	.0000	.....	.....	.....	.0000
130	(108.7065)	(35.3554)	(7.5836)	(24.7400)	(11.4150)	(187.8005)
254	(4.8649)	.5000	.....	.....	(.5000)	(4.8649)
255	.0000	(2.0000)	(1.5000)	(.4000)	(.5000)	(4.4000)
300	<u>.0000</u>	<u>(1.5296)</u>	<u>(3.0858)</u>	<u>.....</u>	<u>.....</u>	<u>(4.6154)</u>
Total	<u>(3.0247)</u>	<u>(.9017)</u>	<u>(1.0000)</u>	<u>(.4000)</u>	<u>(.5000)</u>	<u>(5.8264)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie 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>#0301</u>	<u>#0311</u>	<u>#0321</u>	<u>#0341</u>	
101	99.5958	.....	2.9600	.....	1.6000	104.1558
102	45.4225	.....	6.5840	.7485	1.3000	54.0550
103	48.6527	13.7608	.....	4.3190	.....	66.7325
111	2.6834	.....	3.2752	.5000	1.0000	7.4586
112	(.5000)	.....	.....	1.5000	.....	1.0000
113	.0000	.5000	.....	10.5000	.....	11.0000
130	(187.8005)	(13.7608)	(9.5440)	.....	(2.9000)	(214.0053)
254	(4.8649)	(.5000)	(3.7752)	(16.4158)	(1.0000)	(26.5559)
255	(4.4000)	(1.9653)	.....	(1.1517)	.....	(7.5170)
300	<u>(4.6154)</u>	.....	.....	.....	.....	<u>(4.6154)</u>
Total	<u>(5.8264)</u>	<u>(1.9653)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(8.2917)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie 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>District-Wide</u>	<u>Balance Forward</u>
		<u>#0361</u>	<u>#0381</u>	<u>#0401</u>		
101	104.1558	12.3250	10.0000	.....	.....	126.4808
102	54.0550	10.4804	.9000	.....	.....	65.4354
103	66.7325	.....	.....	13.5002	.5004	80.7331
111	7.4586	.....	.....	.....	.....	7.4586
112	1.0000	.5000	.....	.....	.....	1.5000
113	11.0000	.....	.....	2.5000	.....	13.5000
130	(214.0053)	(22.8054)	(10.9000)	(12.5002)	(.5004)	(260.7113)
254	(26.5559)	(.5000)	.....	(2.2832)	.....	(29.3391)
255	(7.5170)	.....	.....	(1.2168)	.....	(8.7338)
300	<u>(4.6154)</u>	<u>.....</u>	<u>.....</u>	<u>(3.6464)</u>	<u>.....</u>	<u>(8.2618)</u>
Total	<u>(8.2917)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.6464)</u>	<u>.0000</u>	<u>(11.9381)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Lucie 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>#0421</u>	<u>#5001</u>	
101 Basic K-3	126.4808	3.2000	.....	129.6808
102 Basic 4-8	65.4354	5.8164	.3088	71.5606
103 Basic 9-12	80.7331	.....	2.2686	83.0017
111 Grades K-3 with ESE Services	7.4586	5.5000	.....	12.9586
112 Grades 4-8 with ESE Services	1.5000	6.5000	.0386	8.0386
113 Grades 9-12 with ESE Services	13.5000	.....	1.6202	15.1202
130 ESOL	(260.7113)	(8.5164)	.....	(269.2277)
254 ESE Support Level 4	(29.3391)	(9.0000)	(3.4104)	(41.7495)
255 ESE Support Level 5	(8.7338)	(3.5000)	.....	(12.2338)
300 Career Education 9-12	<u>(8.2618)</u>	.....	.....	<u>(8.2618)</u>
Total	<u>(11.9381)</u>	<u>.0000</u>	<u>.8258</u>	<u>(11.1123)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

St. Lucie 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 St. Lucie 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 68.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

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.

White City Elementary School (#0031)

1. [Ref. 3101] There was no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

2. [Ref. 3102] One student's English language proficiency was not assessed to support the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:

101 Basic K-3	.8800	
130 ESOL	<u>(.8800)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)**

White City Elementary School (#0031) (Continued)

3. [Ref. 3103] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.4950	
130 ESOL	<u>(.4950)</u>	.0000

4. [Ref. 3104] One student was reported incorrectly in ESOL. The student was exited from that program prior to the reporting surveys. We made the following audit adjustment:

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

5. [Ref. 3105] The LEP Student Plans for two students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	.4800	
102 Basic 4-8	.9600	
130 ESOL	<u>(1.4400)</u>	.0000

6. [Ref. 3106] The LEP Student Plan for one student was not completed until after the reporting survey. We made the following audit adjustment:

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

7. [Ref. 3107] The files for three students, who were FES, did not contain documentation justifying the students' continued ESOL-placements. We made the following audit adjustment:

101 Basic K-3	2.9500	
130 ESOL	<u>(2.9500)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Weatherbee Elementary School (#0040)</u>	
8. [Ref. 4082] <u>One teacher was hired as a long-term substitute for the school term covered by the February survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.</u>	.0000
9. [Ref. 4001] <u>Two LEP students withdrew from school before the reporting surveys and should not have been included with the survey's results. We made the following audit adjustment:</u>	
130 ESOL	(1.0000) (1.0000)
10. [Ref. 4002] <u>The LEP Student Plan for one student was not complete. The Plan did not include documentation showing the student's instructional programs and course schedule. We made the following audit adjustment:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000) .0000
11. [Ref. 4003] <u>The LEP Committee for one student, who was FES, 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 Committee was not composed of at least three District personnel, and there was no evidence that the parents had been advised of, and invited to, the LEP Committee meeting. We made the audit adjustment:</u>	
101 Basic K-3	1.0000
130 ESOL	(1.0000) .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Weatherbee Elementary School (#0040) (Continued)

12. [Ref. 4004] The English language proficiency of one student in ESOL was not assessed prior to the student’s continued ESOL-placement for a fourth year. We also noted the student’s LEP Committee 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	.5000	
130 ESOL	<u>(.5000)</u>	.0000

13. [Ref. 4005] The Matrix of Services form for one ESE student was not reviewed and updated when the student’s IEP was revised. We made the following audit adjustment:

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

14. [Ref. 4079] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	2.8000	
130 ESOL	<u>(2.8000)</u>	<u>.0000</u> <u>(1.0000)</u>

St. Lucie Elementary School (#0071)

15. [Ref. 7101] The LEP Student Plans for two students were missing and could not be located. We also noted that the English language proficiency of one of the students was not assessed to support the student’s continued ESOL-placement for a fourth year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)
St. Lucie Elementary School (#0071) (Continued)	
101 Basic K-3	.9800
102 Basic 4-8	.9800
130 ESOL	(1.9600)
	.0000
<p>16. [Ref. 7102] <u>The LEP Student Plans for two students were not complete. The Plans did not include documentation showing the students' instructional programs and course schedules. We also noted that the English language proficiency of one of the students was not assessed to support the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:</u></p>	
101 Basic K-3	1.9600
130 ESOL	(1.9600)
	.0000
<p>Management's Response – Management contends that the student cited for not having an assessment to support a fourth year of ESOL-placement was in fact properly assessed in April 2008. Management did not address the students' <i>LEP Student Plans</i>.</p> <p>Auditor's Resolution – The student in question was initially placed in ESOL on October 20, 2004, and should have been assessed <i>prior</i> to the start of the student's fourth year which began on October 21, 2007. Our finding stands as presented herein.</p>	
	.0000
<p>17. [Ref. 7103] <u>Five PK students in the School's half-day ESE program were reported for more instructional time than was provided. The students were reported for 900 instructional minutes, but should have been reported for only 725 minutes. We made the following audit adjustment:</u></p>	
111 Grades K-3 with ESE Services	(.0583)
254 ESE Support Level 4	(.3498)
	(.4081)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

St. Lucie Elementary School (#0071) (Continued)

18. [Ref. 7104] The Matrix of Services forms for three students were not reviewed and updated when the students' IEPs were revised. We also noted that one of the students was reported for more instructional time in the School's half-day ESE program than was provided. The student was reported for 900 instructional minutes, but should have been reported for only 725 minutes. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.2417	
254 ESE Support Level 4	<u>(1.3583)</u>	(.1166)

19. [Ref. 7105] The Matrix of Services form for one ESE student had expired prior to the reporting surveys. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u> <u>(.5247)</u>

Savanna Ridge Elementary School (#0091)

20. [Ref. 9175] One teacher was hired as a long-term substitute for the school term covered by the October survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.

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21. [Ref. 9177] One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teacher's out-of-field status. Since the student has been adjusted in finding No. 25 (Ref. 9104), no audit adjustments were considered necessary.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Savanna Ridge Elementary School (#0091) (Continued)

22. [Ref. 9101] We noted the following exceptions involving the LEP Student Plans for two students in ESOL: (a) an LEP Student Plan was not prepared for the 2007-08 school year for one student and (b) the instructional programs for both students were not added to their Plans until after the reporting survey. We made the following audit adjustment:

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

23. [Ref. 9102] The file for one LEP student did not contain an LEP Student Plan that was valid for the 2007-08 school year. We made the following audit adjustment:

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

24. [Ref. 9103] The file for one LEP student did not contain evidence that the student's parents had been notified of the student's ESOL-placement. We made the following audit adjustment:

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

25. [Ref. 9104] The files for two LEP students did not contain documentation justifying the students' continued ESOL-placement for a fifth and sixth year, respectively. We also noted that the LEP Student Plan for one student was not reviewed and updated on a timely basis. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Savanna Ridge Elementary School (#0091) (Continued)

26. [Ref. 9105] The IEP for one student was not signed by any members of the IEP-development team. We also noted the student’s Matrix of Services form was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:

101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000

27. [Ref. 9171/72/74/78] Four teachers were appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teachers’ out-of-field status. We made the following audit adjustments:

Ref. 9171

101 Basic K-3	.5750	
130 ESOL	(.5750)	.0000

Ref. 9172

101 Basic K-3	1.1500	
130 ESOL	(1.1500)	.0000

Ref. 9174

101 Basic K-3	1.7250	
130 ESOL	(1.7250)	.0000

Ref. 9178

102 Basic 4-8	.5700	
130 ESOL	(.5700)	.0000

28. [Ref. 9173/76] Two teachers were appropriately approved by the School Board to teach out-of-field in ESOL; however, the letters used to notify parents of the teachers’ out-of-field status did not disclose that the teachers’ out-of-field subject area was ESOL. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Savanna Ridge Elementary School (#0091)</u> (Continued)		
Ref. 9173		
101 Basic K-3	1.1200	
130 ESOL	<u>(1.1200)</u>	.0000
Ref. 9176		
102 Basic 4-8	1.7700	
130 ESOL	<u>(1.7700)</u>	<u>.0000</u>
		<u>.0000</u>

Garden City Elementary School (#0101)

29. [Ref. 10101] We noted one or more of the following exceptions for eight students in ESOL:

- Attendance source documents were missing and could not be located.
- LEP Student Plans were not completed until after the reporting survey.
- LEP Student Plans did not include the student's instructional programs and course schedule.
- Evidence supporting student's initial ESOL-placement and parental notification were missing and could not be located.
- English language proficiency of student not assessed prior to student's continued ESOL-placement for a fourth or fifth year.

We made the following audit adjustment:

101 Basic K-3	3.0000	
130 ESOL	<u>(4.5000)</u>	(1.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Garden City Elementary School (#0101) (Continued)

30. [Ref. 10102] The LEP Student Plans for six students in ESOL in the October survey were not completed until November 12, 2007. We also noted that the English language proficiency of one student was not assessed to support the student’s continued ESOL-placement for a fourth year. We made the following audit adjustment:

101 Basic K-3	3.0000	
102 Basic 4-8	.5000	
130 ESOL	<u>(3.5000)</u>	.0000

Management’s Response – Management contends that the student cited for not having an assessment to support a fourth year of ESOL-placement was in fact properly assessed using the Comprehensive English Language Learning Assessment (CELLA). Management did not address the students’ *LEP Student Plans*.

Auditor’s Resolution – CELLA was not approved by DOE for use in the 2007-08 school year. Our finding stands as presented herein.

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31. [Ref. 10103] We noted the following exceptions for six students in ESOL:
- a. The LEP Student Plan, for one student did not include documentation showing the student's instructional programs and course schedule.
 - b. The LEP Student Plans for four students in ESOL in the October survey were not completed until after that survey and the LEP Committee for one of the 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 also noted that the English language proficiency of one of the students had not been assessed to support the student’s ESOL-placement for a fifth year.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)
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Garden City Elementary School (#0101) (Continued)

- c. The LEP Student Plan for one student was missing and could not be located.

We made the following audit adjustment:

101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

- 32. [Ref. 10104] The file for one FES student in ESOL did not contain documentation to justify the student's ESOL-placement or evidence of parental notification. We made the following audit adjustment:

101 Basic K-3	.9750	
130 ESOL	<u>(.9750)</u>	.0000

- 33. [Ref. 10105] The English language proficiency of two students in ESOL in the October and February surveys was not assessed to support their continued ESOL-placement for a fifth year. We also noted the LEP Student Plans for these students were not completed until after the October survey. We made the following audit adjustment:

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

- 34. [Ref. 10106] The LEP Committees for two FES 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. We also noted that the LEP Student Plans for these students were missing and could not be located. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)**

Garden City Elementary School (#0101) (Continued)

35. [Ref. 10107] The LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:

101 Basic K-3	.4900	
130 ESOL	(.4900)	.0000

36. [Ref. 10171/72/73/74/78] Five teachers were appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teachers' out-of-field status. We also noted that one of the teachers (Ref. 10171) 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 adjustments:

Ref. 10171

101 Basic K-3	1.9600	
130 ESOL	(1.9600)	.0000

Ref. 10172

101 Basic K-3	.3000	
130 ESOL	(.3000)	.0000

Ref. 10173

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

Ref. 10174

101 Basic K-3	.7650	
130 ESOL	(.7650)	.0000

Ref. 10178

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Garden City Elementary School (#0101) (Continued)

37. [Ref. 10175/76] Two Primary Language Arts 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. 10175</u>		
101 Basic K-3	.1000	
102 Basic 4-8	.1750	
130 ESOL	<u>(.2750)</u>	.0000
<u>Ref. 10176</u>		
101 Basic K-3	.6000	
130 ESOL	<u>(.6000)</u>	.0000
		<u>(1.5000)</u>

Chester A. Moore Elementary School (#0111)

38. [Ref. 11174] One teacher was hired as a long-term substitute for the school term covered by the October survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

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Chester A. Moore Elementary School (#0111)

39. [Ref. 11101] The English language proficiency of nine LEP students was not assessed to support the students' continued ESOL-placements for a fourth, fifth, or sixth year. We also noted that five of 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:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Chester A. Moore Elementary School (#0111)</u> (Continued)		
101 Basic K-3	7.0000	
102 Basic 4-8	2.0000	
130 ESOL	<u>(9.0000)</u>	.0000
40. [Ref. 11102] <u>The LEP Committees for ten FES 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. We made the following audit adjustment:</u>		
101 Basic K-3	10.0000	
130 ESOL	<u>(10.0000)</u>	.0000
41. [Ref. 11103] <u>The files for four FES students in ESOL did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000
42. [Ref. 11104] <u>The English language proficiency of two students in ESOL was not assessed prior to their continued ESOL-placement for a fourth year. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Chester A. Moore Elementary School (#0111)</u> (Continued)		
43. [Ref. 11105] <u>The LEP Student Plan for one student in the February survey was not completed until after that survey. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
44. [Ref. 11106] <u>The LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
45. [Ref. 11171/72/73/75] <u>Four teachers were appropriately approved by the School Board to teach Primary Language Arts to LEP students out-of-field, but the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 11171</u>		
102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000
<u>Ref. 11172</u>		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
<u>Ref. 11173</u>		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
<u>Ref. 11175</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Chester A. Moore Elementary School (#0111) (Continued)

46. [Ref. 11176] One teacher in the October survey taught Primary Language Arts to classes that included LEP students, but was not properly certified and was not approved by the School Board to teach such students out-of-field until after that survey. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

St. Lucie West K-8 School (#0131)

47. [Ref. 13180] One teacher in the October survey taught Primary Language Arts to classes that included LEP students; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until after the October survey. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status. Since the student was previously adjusted in finding No. 52 (Ref. 13105), no audit adjustments were considered necessary.

.0000

48. [Ref. 13101] The IEPs for two ESE students were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	<u>(2.0000)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

St. Lucie West K-8 School (#0131) (Continued)

49. [Ref. 13102] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

50. [Ref. 13103] We noted the following exceptions involving the LEP Student Plans for seven students in ESOL: the Plans for six students were not completed until after the reporting surveys (when the students’ instructional schedules and instructional programs were added); and (b) the Plan for one student did not include the student’s instructional schedule and instructional programs. We also noted that the parental notification for one of the students was not dated and we could not otherwise determine if that notification had been made on a timely basis. We made the following audit adjustment:

101 Basic K-3	2.2149	
102 Basic 4-8	2.5993	
130 ESOL	(4.8142)	.0000

51. [Ref. 13104] Two students in ESOL were beyond the six-year period allowed for State funding of ESOL. We also noted the following exceptions involving these students: (a) the file for one student did not contain documentation justifying the student’s continued ESOL-placement, an LEP Student Plan for the 2007-08 school year, or evidence of parental notification; and (b) parental notification and the LEP Student Plan for one student were not completed until after the reporting survey. We made the following audit adjustment:

102 Basic 4-8	1.0307	
130 ESOL	(1.0307)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

St. Lucie West K-8 School (#0131) (Continued)

52. [Ref. 13105] The LEP Student Plans for 12 students in ESOL were missing and could not be located. We also noted that the English language proficiency of one of the students was not assessed to support the student’s continued ESOL-placement for a fourth year. We made the following audit adjustment:

101 Basic K-3	1.3204	
102 Basic 4-8	8.6685	
130 ESOL	(9.9889)	.0000

53. [Ref. 13106] We noted the following exceptions involving five students in ESOL: (a) the files for four students were missing and could not be located; and (b) the English language proficiency assessment and LEP Student Plan for one student were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	.8891	
102 Basic 4-8	2.4649	
130 ESOL	(3.3540)	.0000

54. [Ref. 13107] The parental notification for one student in ESOL in the October survey was not completed until after that survey. We made the following audit adjustment:

101 Basic K-3	.4367	
130 ESOL	(.4367)	.0000

55. [Ref. 13108] We noted the following exceptions involving two students in ESOL: (a) the students’ LEP Student Plans were not dated; (b) the students’ ESOL-entry dates were not listed on the Plans; (c) the LEP Student Plan for one of the students did not include the student’s instructional schedule and instructional programs; and (d) the students’ files did not contain evidence of parental notification. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>	
St. Lucie West K-8 School (#0131) (Continued)		
101 Basic K-3	1.3258	
130 ESOL	(1.3258)	.0000

56. [Ref. 13109] We noted one or more of the following exceptions involving five students in ESOL:

- English language proficiency not assessed to support continued ESOL-placement.
- LEP Student Plan missing and could not be located.
- LEP Student Plan not completed until after the reporting survey.
- No documentation to justify continued ESOL-placement.
- No evidence of parental notification.

We made the following audit adjustment:

101 Basic K-3	1.3572	
102 Basic 4-8	2.3248	
130 ESOL	(3.6820)	.0000

57. [Ref. 13171] One teacher was appropriately approved by the School Board to teach Language Arts out-of-field in a prior year; however, the teacher did not earn the required six hours of college credit toward certification in that out-of-field assignment, pursuant to the teacher's out-of-field timeline. We made the following audit adjustment:

102 Basic 4-8	.1568	
254 ESE Support Level 4	(.1568)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

St. Lucie West K-8 School (#0131) (Continued)

58. [Ref. 13173] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the teacher was out-of-field for Elementary Education, but was not approved by the School Board for that assignment until after the reporting survey; and (b) the parents of the students concerned were not notified of the teacher's out-of-field status for either Elementary Education or ESOL. We made the following audit adjustment:

101 Basic K-3	.4367	
130 ESOL	(.4367)	.0000

59. [Ref. 13175/81] Two teachers taught Reading to classes that included LEP students, but were not properly certified to teach LEP students and were either not approved by the School Board to teach such students out-of-field (Ref. 13175) or not approved until after the reporting survey (Ref. 13181). We also noted the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 13175</u>		
102 Basic 4-8	.3920	
130 ESOL	(.3920)	.0000

<u>Ref. 13181</u>		
102 Basic 4-8	.4670	
130 ESOL	(.4670)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

St. Lucie West K-8 School (#0131) (Continued)

60. [Ref. 13176/82] Two teachers were appropriately approved by the School Board to teach out-of-field in Science and Math, respectively, but the parents of the students concerned were not notified of the teachers' out-of-field status. We also noted one of the teachers (Ref. 13176) had earned none of the 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. 13176</u>		
102 Basic 4-8	.1551	
130 ESOL	<u>(.1551)</u>	.0000
<u>Ref. 13182</u>		
102 Basic 4-8	.1634	
130 ESOL	<u>(.1634)</u>	<u>.0000</u>
		<u>.0000</u>

Fort Pierce Central High School (#0161)

61. [Ref. 16178] One teacher was hired as a long-term substitute for the school term covered by the October survey. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustments.

.0000

62. [Ref. 16101] We noted the following exceptions involving 40 students in ESOL:

- a. The files for 13 students did not contain documentation justifying the students' continued ESOL-placements for a fourth, fifth or sixth year. We also noted that the LEP Student Plans for two of the students were not reviewed and updated for the 2007-08 school year; and the file for one of the students did not contain evidence that the student's parents had been notified of the student's ESOL-placement.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Fort Pierce Central High School (#0161) (Continued)

- b. One student's LEP Student Plan did not include the student's instructional schedule and instructional programs.
- c. Three students in ESOL were beyond the six-year period allowed for State funding of ESOL.
- d. The LEP Student Plans for seven students were not reviewed and updated for the 2007-08 school year. We also noted that the file for one of the students did not contain documentation justifying the student's continued ESOL-placement for a fifth year.
- e. The LEP Student Plans for 14 students did not have an instructional schedule attached to the Plans until after the October survey period.
- f. Two students had been dismissed from the ESOL program prior to the reporting surveys.

We made the following audit adjustment:

103 Basic 9-12	30.5854	
130 ESOL	(30.5854)	.0000

- 63. [Ref. 16102] The file for one ESE student was missing and could not be located.

We made the following audit adjustment:

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)

St. Lucie 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

Fort Pierce Central High School (#0161) (Continued)

64. [Ref. 16103] We noted the following exceptions involving four ESE students: (a) the Matrix of Services form for one student was not reviewed and updated when the student's new IEP was developed; (b) the Matrix of Services form for one student had expired; (c) one student was not reported in accordance with his Matrix of Services form; and (d) the file for one student was missing and could not be located. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(2.0000)</u>	(.5000)

65. [Ref. 16104] The timecards for four OJT students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.4017)</u>	(.4017)
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66. [Ref. 16171] The out-of-field status of one teacher was approved by the School Board during the prior school year, but the teacher did not earn the required six hours of college credit towards certification in the out-of-field subject area. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	1.1279	
300 Career Education 9-12	<u>(1.1279)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Fort Pierce Central High School (#0161) (Continued)

67. [Ref. 16173/74/75] Three teachers taught Intensive Reading to classes that included LEP students; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) one of the teachers (Ref. 16174) was also out-of-field for Reading (as a stand-alone course), had been approved by the School Board to teach Reading out-of-field in a prior year, but had earned only three of the required six college credits towards certification in that subject area; and (b) the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 16173</u>		
103 Basic 9-12	.8551	
130 ESOL	<u>(.8551)</u>	.0000
<u>Ref. 16174</u>		
103 Basic 9-12	.3767	
130 ESOL	<u>(.3767)</u>	.0000
<u>Ref. 16175</u>		
103 Basic 9-12	.4051	
130 ESOL	<u>(.4051)</u>	.0000

68. [Ref. 16176/80] Two teachers taught Math and 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 teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 16176</u>		
103 Basic 9-12	1.7642	
130 ESOL	<u>(1.7642)</u>	.0000
<u>Ref. 16180</u>		
103 Basic 9-12	1.0353	
130 ESOL	<u>(1.0353)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Fort Pierce Central High School (#0161) (Continued)

69. [Ref. 16179] One teacher taught Intensive Reading to classes that included LEP students, but was not properly certified to teach Intensive Reading or LEP students and was not approved by the School Board to teach out-of-field. We also noted 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	.3336	
130 ESOL	(.3336)	
		.0000 (.9017)

Fort Pierce Westwood High School (#0201)

70. [Ref. 20101] Two ESE students in program No. 255 (ESE Support Level 5) in the Hospital and Homebound program had no documentation that they were provided instruction during the reporting surveys. We made the following audit adjustment:

255 ESE Support Level 5	(1.0000)	(1.0000)
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71. [Ref. 20102] One student was reported incorrectly in program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound program; however, the student was provided only on-campus instruction and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:

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

72. [Ref. 20103] Five FES students in ESOL were not assessed for their reading and writing competencies to support the students' continued ESOL-placements for a fourth or sixth year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>	
Fort Pierce Westwood High School (#0201) (Continued)		
103 Basic 9-12	4.7007	
130 ESOL	(4.7007)	.0000
73. [Ref. 20104] <u>The English language proficiency of two students in ESOL was not assessed to support the students' continued ESOL-placements for a fourth and fifth year, respectively. We made the following audit adjustment:</u>		
103 Basic 9-12	1.4170	
130 ESOL	(1.4170)	.0000
74. [Ref. 20172] <u>One teacher was appropriately approved by the School Board to teach Health Science out-of-field in a prior year; however, the teacher did not earn the required six college credits towards certification in that out-of-field subject area. We also noted 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	3.0858	
300 Career Education 9-12	(3.0858)	.0000
75. [Ref. 20178] <u>One teacher taught Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted the teacher was out-of-field for Math and 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	1.4659	
130 ESOL	(1.4659)	.0000 (1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Lakewood Park Elementary School (#0231)

76. [Ref. 23101] The files for five FES students in ESOL did not contain documentation justifying the students' continued ESOL-placements. We also noted that the file for one of these students did not contain evidence that the student's parents were notified of the student's ESOL-placement. We made the following audit adjustment:

101 Basic K-3	5.0000	
130 ESOL	<u>(5.0000)</u>	.0000

77. [Ref. 23102] The English language proficiency of four students was not assessed on a timely basis to support their continued ESOL-placement for a fourth or fifth year. The assessments should have been conducted in August 2007, but were not conducted until after the October survey. We also noted the following: (a) the LEP Committees and LEP Student Plans for the students were not convened or completed, respectively, until after the October survey; and (b) the LEP Committee for one of the students was not composed of at least three District personnel. We made the following audit adjustment:

102 Basic 4-8	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

78. [Ref. 23103] The files for six students did not contain documentation justifying the students' continued ESOL-placements for a fourth and fifth year. We made the following audit adjustment:

101 Basic K-3	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000

79. [Ref. 23105] The LEP Student Plan for one student was not completed until after the reporting survey had ended. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Lakewood Park Elementary School (#0231)</u> (Continued)			
101 Basic K-3	.5000		
130 ESOL	(.5000)		.0000
80. [Ref. 23106] <u>The LEP Student Plans for two students did not include documentation showing the students' course schedules and instructional programs. We also noted that parental notification of their child's ESOL-placement was missing and could not be located for one student. We made the following audit adjustment:</u>			
101 Basic K-3	1.5000		
130 ESOL	(1.5000)		.0000
81. [Ref. 23107] <u>The LEP Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u>			
102 Basic 4-8	.5000		
130 ESOL	(.5000)		.0000
82. [Ref. 23108] <u>Two FES students were placed in ESOL based on the recommendations of LEP Committees; however, the 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:</u>			
102 Basic 4-8	1.5000		
130 ESOL	(1.5000)		.0000
83. [Ref. 23109] <u>One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>			
102 Basic 4-8	1.0000		
130 ESOL	(1.0000)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)	
Lakewood Park Elementary School (#0231) (Continued)		
84. [Ref. 23110] <u>One LEP student was exited from ESOL prior to the reporting surveys. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
85. [Ref. 23111] <u>One ESE student was absent during the 11-day window of the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.4000)	(.4000)
86. [Ref. 23171] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the teacher had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
101 Basic K-3	3.5400	
130 ESOL	(3.5400)	.0000
87. [Ref. 23172] <u>One teacher taught Primary Language Arts to classes that included LEP students; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	3.2000	
130 ESOL	(3.2000)	.0000
		(.4000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Bayshore Elementary School (#0251)

88. [Ref. 25101] One student in ESOL was not enrolled in school during the week of the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:

130 ESOL	(.5000)	(.5000)
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89. [Ref. 25102] We noted the following exceptions involving eight students in ESOL:

- a. The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year.
- b. The ESOL-placement recommendations for four students were not made by their LEP Committees until after the surveys in which the students were reported. We also noted that: (1) three of the students were FES and (2) the fourth student's English language proficiency was not assessed to support the student's ESOL-placement for a fourth year.
- c. The files for two FES students did not contain documentation justifying the students' continued ESOL-placement beyond the initial three-year base period.
- d. The file for one student did not contain evidence that the student's parents had been notified of the student's ESOL-placement.

We made the following audit adjustment:

101 Basic K-3	3.8700	
102 Basic 4-8	1.4600	
130 ESOL	(5.3300)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Bayshore Elementary School (#0251) (Continued)

90. [Ref. 25103] The Matrix of Services form for one ESE student, who earned .5000 FTE, incorrectly included the three Special Consideration points designated for PK students who earned less than .5000 FTE. We also noted that the student's Matrix form was not reviewed or updated when the student's new IEP was developed. We made the following audit adjustment:

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

91. [Ref. 25171/72] Two teachers taught Primary Language Arts to classes that included LEP students; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field until after the October survey had ended. We also noted the parents of the LEP students concerned were not notified of the teachers' out-of-field status until after the October survey had ended. We made the following audit adjustments:

<u>Ref. 25171</u>		
102 Basic 4-8	1.1950	
130 ESOL	(1.1950)	.0000
<u>Ref. 25172</u>		
101 Basic K-3	1.7000	
130 ESOL	(1.7000)	.0000

92. [Ref. 25173/75] Two teachers were appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)
Bayshore Elementary School (#0251) (Continued)			
<u>Ref. 25173</u>			
101 Basic K-3	1.1950		
130 ESOL	(1.1950)		.0000
<u>Ref. 25175</u>			
101 Basic K-3	.3000		
102 Basic 4-8	1.1950		
130 ESOL	(1.4950)		.0000
			(5.000)
Port St. Lucie High School (#0301)			
93. [Ref. 30181] <u>One teacher in the October survey was appropriately approved by the School Board to teach Biology out-of-field, however, the parents of the student concerned were not notified of the teacher's out-of-field status until after that survey. Since the student has been cited in finding No. 95 (Ref. 30102), no audit adjustments were made here.</u>			
			.0000
94. [Ref. 30101] <u>We noted the following exceptions involving three students in ESOL: (a) the file for one student did not contain evidence that the student's parents had been notified of the student's ESOL-placement; (b) one student had been exited from ESOL prior to the reporting surveys, and (c) the file for one student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:</u>			
103 Basic 9-12	2.4336		
130 ESOL	(2.4336)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Port St. Lucie High School (#0301) (Continued)

95. [Ref. 30102] We noted the following exceptions involving four ESE students:
- a. The homebound instructor’s contact log for one student in the Hospital and Homebound program was missing and could not be located.
 - b. Two students in the Hospital and Homebound program were reported for more homebound instruction than was provided. We also noted that one of these students did not receive homebound services or on-campus instruction during the February survey.
 - c. The Matrix of Services form for one student was not reviewed and updated when the student's new IEP was developed.

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(1.9653)</u>	(1.9653)

96. [Ref. 30174/78/84/86] Four teachers taught Intensive Reading to classes that included LEP students; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) one of the teachers (Ref. 30186) was also out-of-field for Reading (as a stand-alone course), had been approved by the School Board to teach Reading out-of-field in a prior year, but had earned only three of the required six college credits towards certification in that subject area; and (b) the parents of the students concerned either were not notified of the teachers’ out-of-field status Ref. 30174/78/84) or were not notified on a timely basis (Ref. 30186). We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)
Port St. Lucie High School (#0301) (Continued)		
<u>Ref. 30174</u>		
103 Basic 9-12	4.9596	
130 ESOL	<u>(4.9596)</u>	.0000
<u>Ref. 30178</u>		
103 Basic 9-12	1.0822	
130 ESOL	<u>(1.0822)</u>	.0000
<u>Ref. 30184</u>		
103 Basic 9-12	.5917	
130 ESOL	<u>(.5917)</u>	.0000
<u>Ref. 30186</u>		
103 Basic 9-12	.6158	
130 ESOL	<u>(.6158)</u>	.0000
97. [Ref. 30176/77/83/85] <u>Four teachers taught Basic subject area 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. 30176</u>		
103 Basic 9-12	.6672	
130 ESOL	<u>(.6672)</u>	.0000
<u>Ref. 30177</u>		
103 Basic 9-12	1.5344	
130 ESOL	<u>(1.5344)</u>	.0000
<u>Ref. 30183</u>		
103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000
<u>Ref. 30185</u>		
103 Basic 9-12	1.6261	
130 ESOL	<u>(1.6261)</u>	.0000
		<u>(1.9653)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Parkway Elementary School (#0311)

98. [Ref. 31101] Four students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	3.9000	
130 ESOL	<u>(3.9000)</u>	.0000

99. [Ref. 31102] The *Matrix of Services* form for one student in the October survey was not reviewed and updated when the student’s new IEP was developed. We also noted that the student did not attend school during the 11-day window of the February survey and should not have been reported with that survey’s results. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.2584	
254 ESE Support Level 4	<u>(.7584)</u>	(.5000)

100. [Ref. 31103] We noted the following exceptions involving five ESE students: (a) the *Matrix of Services* forms for four students were not reviewed and updated when the students' new IEPs were developed; and (b) the *Matrix* form for one student was missing and could not be located. We also noted that the *Matrix* forms for two of the four students, who earned .5000 FTE, incorrectly included the three Special Consideration points designated for PK students earning less than .5000 FTE. We made the following audit adjustment:

111 Grades K-3 with ESE Services	3.0168	
254 ESE Support Level 4	<u>(3.0168)</u>	.0000

101. [Ref. 31171/72/76] Three teachers were appropriately approved by the School Board to teach students in ESOL out-of-field; however, the newsletter used to notify parents of the teachers’ out-of-field status did not disclose that ESOL was their out-of-field subject area. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Parkway Elementary School (#0311)</u> (Continued)		
<u>Ref. 31171</u>		
102 Basic 4-8	2.0840	
130 ESOL	<u>(2.0840)</u>	.0000
<u>Ref. 31172</u>		
101 Basic K-3	.5920	
130 ESOL	<u>(.5920)</u>	.0000
<u>Ref. 31176</u>		
102 Basic 4-8	.6000	
130 ESOL	<u>(.6000)</u>	.0000
102. [Ref. 31173] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	1.7760	
130 ESOL	<u>(1.7760)</u>	.0000
103. [Ref. 31175] <u>One teacher, who taught Primary Language Arts to classes that included LEP students, was not properly certified 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:</u>		
101 Basic K-3	.5920	
130 ESOL	<u>(.5920)</u>	<u>.0000</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Dale Cassens Educational Center (#0321)

104. [Ref. 32101] We noted the following exceptions involving 20 ESE students:
- a. The Matrix of Services forms for 16 students were not reviewed and updated when the students' new IEPs were developed.
 - b. One student was not reported in accordance with the student's Matrix of Services form.
 - c. The file for one student did not contain a Matrix of Services form.
 - d. The file for one student did not contain a valid IEP or Matrix of Services form.
 - e. The Matrix of Services form for one student was incomplete.

We made the following audit adjustment:

103 Basic 9-12	.5000	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.5000	
113 Grades 9-12 with ESE Services	10.5000	
254 ESE Support Level 4	(12.0000)	
255 ESE Support Level 5	(1.0000)	.0000

105. [Ref. 32171/72/73/75] Four teachers were appropriately approved by the School Board to teach Reading out-of-field, but the parents of the students concerned were not notified of the teachers' out-of-field status. We also noted that the out-of-field status of two of these teachers (Ref. 32172/73) was approved in the prior year, but the teachers had not earned the required six college credits towards certification in Reading.
We made the following audit adjustments:

<u>Ref. 32171</u>		
102 Basic 4-8	.1517	
103 Basic 9-12	1.2136	
254 ESE Support Level 4	(1.3653)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Dale Cassens Educational Center (#0321)</u> (Continued)		
<u>Ref. 32172</u>		
102 Basic 4-8	.1517	
103 Basic 9-12	.2100	
254 ESE Support Level 4	(.3617)	.0000
<u>Ref. 32173</u>		
102 Basic 4-8	.3034	
103 Basic 9-12	.1000	
254 ESE Support Level 4	(.2517)	
255 ESE Support Level 5	(.1517)	.0000
<u>Ref. 32175</u>		
102 Basic 4-8	.1417	
103 Basic 9-12	.4750	
254 ESE Support Level 4	(.6167)	.0000
106. [Ref. 32174] <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 ESE, but taught courses which required certification in Reading. 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	1.8204	
254 ESE Support Level 4	(1.8204)	<u>.0000</u>
		<u>.0000</u>

Mariposa Elementary School (#0341)

107. [Ref. 34101] We noted the following exceptions involving three students in ESOL: the files for two students did not contain evidence that the students' parents had been notified of the students'ESOL-placements and the IEP Student Plan for one of these two students and the third student were not reviewed and updated prior to the reporting survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)
Mariposa Elementary School (#0341) (Continued)	
101 Basic K-3	1.0000
102 Basic 4-8	1.0000
130 ESOL	(2.0000)
	.0000
108. [Ref. 34102] <u>The file for one ESE student did not contain a valid <i>Matrix of Services</i> form. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
	.0000
109. [Ref. 34171] <u>One teacher was appropriately approved by the School Board to teach LEP students out-of-field, but the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
101 Basic K-3	.3000
130 ESOL	(.3000)
	.0000
110. [Ref. 34173] <u>One teacher was appropriately approved by the School Board to teach students in ESOL out-of-field, however, the newsletter provided to the parents did not disclose that ESOL was the teacher's out-of-field subject area. We made the following audit adjustment:</u>	
102 Basic 4-8	.3000
130 ESOL	(.3000)
	.0000
111. [Ref. 34174] <u>One teacher in the October survey was appropriately approved by the School Board to teach in ESOL out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status until after that survey. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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Findings		Net Audit Adjustments (Unweighted FTE)
Mariposa Elementary School (#0341) (Continued)		
101 Basic K-3	.3000	
130 ESOL	(.3000)	<u>.0000</u>
		<u>.0000</u>
Manatee Academy K-8 (#0361)		
112. [Ref. 36101] <u>One ESE student was not reported in accordance with her <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
113. [Ref. 36102] <u>The file for one student in ESOL was missing and could not be located. We made the following audit adjustment:</u>		
102 Basic 4-8	.4901	
130 ESOL	(.4901)	.0000
114. [Ref. 36103] <u>The files for five LEP students did not contain evidence that the students' parents had been notified of the students' ESOL-placement. We also noted that the <i>LEP Student Plan</i> for one of the students was not reviewed and updated prior to the reporting survey, and the English language assessment for one of the students was not completed to support the student's continued ESOL-placement. We made the following audit adjustment:</u>		
101 Basic K-3	3.3500	
102 Basic 4-8	.8270	
130 ESOL	(4.1770)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Manatee Academy K-8 (#0361) (Continued)

115. [Ref. 36104] We noted one of more of the following exceptions involving five students in their fourth or sixth year of ESOL-placement:

- English language proficiency not assessed to support continued ESOL-placement.
- Evidence of parental notification missing and could not be located.
- LEP Student Plan not reviewed and updated for the 2007-08 school year.
- No evidence that an LEP Committee had recommended continued ESOL-placement for the 2007-08 school year.

We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	3.3536	
130 ESOL	(4.3536)	.0000

116. [Ref. 36172/74/78/83] Four teachers were appropriately approved by the School Board to teach students in ESOL out-of-field, but the parents of the students concerned were not notified of the teachers' out-of-field status. We also noted that three of the teachers (Ref. 36172/74/78) had not earned the required number of in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 36172</u>		
101 Basic K-3	.9000	
130 ESOL	(.9000)	.0000
 <u>Ref. 36174</u>		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>Manatee Academy K-8 (#0361)</u> (Continued)	
<u>Ref. 36178</u>	
102 Basic 4-8	1.2500
130 ESOL	<u>(1.2500)</u> .0000
<u>Ref. 36183</u>	
101 Basic K-3	.5000
130 ESOL	<u>(.5000)</u> .0000
117. [Ref. 36173/76] <u>Two teachers taught Social Science and Math, respectively, to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:</u>	
<u>Ref. 36173</u>	
102 Basic 4-8	.5702
130 ESOL	<u>(.5702)</u> .0000
<u>Ref. 36176</u>	
102 Basic 4-8	1.9473
130 ESOL	<u>(1.9473)</u> .0000
118. [Ref. 36175/77/79/81/82] <u>Five teachers, who taught Primary Language Arts to classes that included LEP students, were not properly certified and were 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 teachers' out-of-field status. Additionally, parents were not notified that one of the teachers was also out-of-field for Elementary Education (but had been approved by the School Board to teach Elementary Education out-of-field). We made the following audit adjustments:</u>	
<u>Ref. 36175</u>	
102 Basic 4-8	1.5922
130 ESOL	<u>(1.5922)</u> .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Manatee Academy K-8 (#0361)</u> (Continued)		
<u>Ref. 36177</u>		
101 Basic K-3	.6750	
130 ESOL	(.6750)	.0000
<u>Ref. 36179</u>		
102 Basic 4-8	.4500	
130 ESOL	(.4500)	.0000
<u>Ref. 36181</u>		
101 Basic K-3	2.9000	
130 ESOL	(2.9000)	.0000
<u>Ref. 36182</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		<u>.0000</u>

Rivers Edge Elementary School (#0381)

119. [Ref. 38101] We noted the following exceptions involving 12 students in ESOL: (a) the LEP Student Plans for 11 students were not completed to show the students' course schedules and instructional programs until after the reporting surveys, and the file for 1 of these 11 students did not contain assessment documentation to support the student's initial placement in ESOL or evidence that the student's parents had been notified of the student's ESOL-placement; and (b) the file for 1 student did not contain evidence that the student's parents had been notified of the student's ESOL-placement.
We made the following audit adjustment:

101 Basic K-3	10.0000	
102 Basic 4-8	.5000	
130 ESOL	(10.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

Rivers Edge Elementary School (#0381) (Continued)

120. [Ref. 38171] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the teacher had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000
		.0000

St. Lucie West Centennial High (#0401)

121. [Ref. 40101] We noted the following exceptions involving the timecards for the October survey for nine OJT students: (a) the timecards for seven students were not signed by the students' supervisors, and one did not list specific work dates; and (b) the timecard for two students did not list specific work dates. We also noted that two of the nine students had no timecards to support their work hours during the February survey. We made the following audit adjustment:

300 Career Education 9-12	(1.3600)	(1.3600)
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122. [Ref. 40102] The timecards for 21 OJT students were missing and could not be located. We made the following adjustment:

300 Career Education 9-12	(2.2864)	(2.2864)
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123. [Ref. 40103] We noted the following exceptions for three ESE students: (a) the file for one student was missing and could not be located; and (b) the files for two students did not contain valid Matrix of Services forms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
St. Lucie West Centennial High (#0401) (Continued)		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000
124. [Ref. 40104] <u>We noted the following exceptions involving the Matrix of Services forms for two students: (a) the Matrix form for one student, who had a total score of 21 points, incorrectly included the Special Consideration point designated for students with a total score of 17 points and a Level 5 rating in 3 of 5 Domains; and (b) the Matrix form for one student was not reviewed and updated when the student's new IEP was developed, and the services to be provided under Domain A were not indicated. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(.0232)</u>	
255 ESE Support Level 5	<u>(.9768)</u>	.0000
125. [Ref. 40105] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.2600)</u>	
255 ESE Support Level 5	<u>.2600</u>	.0000
126. [Ref. 40106] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was developed, and a new Matrix of Services form was not prepared until after the reporting survey. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

St. Lucie West Centennial High (#0401) (Continued)

127. [Ref. 40107] We noted the following exceptions involving two students in ESOL: (a) the file for one student was missing and could not be located; and (b) the file for one student did not contain evidence of an English language assessment or parental notification, and the student's LEP Student Plan had not been reviewed and updated for the 2007-08 school year. We made the following audit adjustment:

103 Basic 9-12	1.5200	
130 ESOL	<u>(1.5200)</u>	.0000

128. [Ref. 40108] The files for three students did not contain documentation justifying the students' continued ESOL-placements for a fourth year. We made the following audit adjustment:

103 Basic 9-12	1.9968	
130 ESOL	<u>(1.9968)</u>	.0000

129. [Ref. 40109] The file for one LEP student did not contain an LEP Student Plan that was valid for the 2007-08 school year. We made the following audit adjustment:

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

130. [Ref. 40174/79/82] Three teachers taught Science or Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 40174</u>		
103 Basic 9-12	.8000	
130 ESOL	<u>(.8000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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)
St. Lucie West Centennial High (#0401) (Continued)		
<u>Ref. 40179</u>		
103 Basic 9-12	.7200	
130 ESOL	(.7200)	.0000
<u>Ref. 40182</u>		
103 Basic 9-12	.8168	
130 ESOL	(.8168)	.0000
131. [Ref. 40180/83] <u>Two teachers taught Intensive Reading to classes that included LEP students; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) one of the teachers (Ref. 40180) was also out-of-field for Reading (as a stand-alone course), had been approved by the School Board to teach Reading out-of-field in a prior year, but had earned only three of the required six college credits towards certification in that subject area; and (b) the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 40180</u>		
103 Basic 9-12	1.3868	
130 ESOL	(1.3868)	.0000
<u>Ref. 40183</u>		
103 Basic 9-12	4.2598	
130 ESOL	(4.2598)	.0000
		<u>(3.6464)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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

District Wide – Ineligible ESOL Courses

132. [Ref. 41101] Our examination procedures included an automated test to compare 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 one school reported four courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

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

West Gate K-8 School (#0421)

133. [Ref. 42101] The file for one ESE student did not contain a valid IEP in effect for the October survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

134. [Ref. 42102] We noted the following exceptions involving five students in ESOL:

- a. The files for two students did not contain documentation justifying their continued ESOL-placement.
- b. The file for one student did not contain evidence that the student's parents had been notified of the student's ESOL-placement.
- c. One student was beyond the six-year period allowed for State funding of ESOL.
- d. The LEP Student Plan for one student did not include the student's course schedule and instructional programs.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

West Gate K-8 School (#0421) (Continued)

We made the following audit adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	3.3944	
130 ESOL	<u>(3.8944)</u>	.0000

135. [Ref. 42103] We noted the following exceptions involving 17 ESE students:

- a. One student in the October survey was reported incorrectly in program No. 255 (ESE Support Level 5) for Hospital and Homebound services. The student had been exited from Hospital and Homebound on October 2, 2007 (i.e., prior to the October survey).
- b. The Matrix of Services form for one student, who earned .5000 FTE, incorrectly included the three Special Consideration points designated for PK students who have earned less than .5000 FTE.
- c. Four students were not reported in accordance with their Matrix of Services forms. We also noted that the Matrix form for one of the students was not reviewed and updated when the student's new IEP was developed.
- d. The Matrix of Services forms for eight students were not reviewed and updated when the students' new IEPs were developed. We also noted that the Matrix of Services forms for two of these students incorrectly included Special Consideration points for which the students were not eligible.
- e. The Matrix of Services forms for two students were missing and could not be located.
- f. The Matrix of Services form for one student had expired.

We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
West Gate K-8 School (#0421) (Continued)	
111 Grades K-3 with ESE Services	5.5000
112 Grades 4-8 with ESE Services	7.0000
254 ESE Support Level 4	(9.0000)
255 ESE Support Level 5	(3.5000)
	.0000
<p>136. [Ref. 42171/78/80] <u>Three teachers in the October survey were appropriately approved by the School Board to teach students in ESOL out-of-field, but the parents of the students concerned either were not notified of the teachers' out-of-field status (Ref. 42171/78) or were not notified until after the survey (Ref. 42180). We made the following audit adjustments:</u></p>	
<u>Ref. 42171</u>	
102 Basic 4-8	.6000
130 ESOL	(.6000)
	.0000
<u>Ref. 42178</u>	
101 Basic K-3	1.2000
130 ESOL	(1.2000)
	.0000
<u>Ref. 42180</u>	
101 Basic K-3	.3000
130 ESOL	(.3000)
	.0000
<p>137. [Ref. 42172] <u>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:</u></p>	
102 Basic 4-8	.4052
130 ESOL	(.4052)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie County District School Board
 Florida Education Finance Program (FEFP)
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FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

West Gate K-8 School (#0421) (Continued)

138. [Ref. 42173] One teacher, who taught Primary Language Arts in the October survey to classes that included LEP students, was not properly certified 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 until after the October survey and the notification did not disclose the teacher's out-of-field subject area. We made the following audit adjustment:

102 Basic 4-8	.9168	
130 ESOL	<u>(.9168)</u>	.0000

139. [Ref. 42179] One teacher taught Primary Language Arts to classes that included LEP students; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

St. Lucie Detention Center (#5001)

140. [Ref. 500101] Two students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

113 Grades 9-12 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)

St. Lucie 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

St. Lucie Detention Center (#5001) (Continued)

141. [Ref. 500102/03] The IEPs for four students did not reflect the services provided to the students by the Detention Center and did not authorize ESE services during the reporting survey. We also noted one or more of the following exceptions involving these students:

- Matrix of Services form not reviewed and updated when new IEP developed.
- Student not reported in accordance with Matrix of Services form.
- Student not shown on the attendance records for the June survey.

We made the following audit adjustments:

<u>Ref. 500102</u>		
103 Basic 9-12	.4500	
254 ESE Support Level 4	(.4500)	.0000
<u>Ref. 500103</u>		
254 ESE Support Level 4	(.1500)	(.1500)

142. [Ref. 500104] We noted the following exceptions involving one ESE student: (a) the student's IEP and Matrix of Services form covering the July survey were missing and could not be located; (b) the Matrix of Services form for the October survey was more than three years old, and (c) the student was reported for an incorrect number of instructional days in the July survey (25 days reported verses 32 days of actual instruction). We made the following audit adjustment:

103 Basic 9-12	.1778	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.6390)	.0388

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

St. Lucie Detention Center (#5001) (Continued)

143. [Ref. 500105/07] Two ESE students (one in the February survey and one reported in the June survey) were shown as having enrolled on date certain of the respective surveys, but were not shown on the attendance records for those surveys. We also noted that the IEP in effect for the student in the February survey (Ref. 500105) lacked one of the two required professional signatures and the IEP for the student in the June survey (Ref. 500107) was missing and could not be located. We made the following audit adjustments:

<u>Ref. 500105</u>		
254 ESE Support Level 4	(.5000)	(.5000)

<u>Ref. 500107</u>		
113 Grades 9-12 with ESE Services	(.1500)	(.1500)

144. [Ref. 500106] The IEPs and *Matrix of Services* forms for two ESE students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.6500	
254 ESE Support Level 4	(.6500)	.0000

145. [Ref. 500108] One student withdrew from school prior to the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.1500)	(.1500)
----------------	---------	---------

146. [Ref. 500109] The number of days-in-term for 45 students in the July survey were reported incorrectly. The students were reported for 25 days of instruction; however, 32 days of instruction were provided. We made the audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Lucie 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>St. Lucie Detention Center (#5001)</u> (Continued)	
102 Basic 4-8	.3088
103 Basic 9-12	1.0808
112 Grades 4-8 with ESE Services	.0386
113 Grades 9-12 with ESE Services	.2702
254 ESE Support Level 4	<u>.0386</u>
	1.7370
147. [Ref. 500171] <u>One teacher was appropriately approved by the School Board to teach Language Arts out-of-field, however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>	
103 Basic 9-12	.0600
254 ESE Support Level 4	<u>(.0600)</u>
	<u>.0000</u>
	<u>.8258</u>
	<u>(11.1123)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

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

Regulatory Citations

Reporting

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Lucie 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

- 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

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)

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

The accompanying notes are an integral part of this schedule.

St. Lucie 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 St. Lucie County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Lucie 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 St. Lucie County. For the fiscal year ended June 30, 2008, the District operated 47 schools, reported 39,902.06 unweighted FTE, and received approximately \$83 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.

St. Lucie 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.

St. Lucie 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

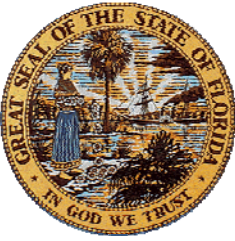
NOTE B - SAMPLING

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:

St. Lucie 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>
1. White City Elementary School	1 through 7
2. Weatherbee Elementary School	8 through 14
3. St. Lucie Elementary School	15 through 19
4. Savanna Ridge Elementary School	20 through 28
5. Garden City Elementary School	29 through 37
6. Chester A. Moore Elementary School	38 through 46
7. St. Lucie West K-8 School	47 through 60
8. Fort Pierce Central High School	61 through 69
9. Fort Pierce Westwood High School	70 through 75
10. Lakewood Park Elementary School	76 through 87
11. Bayshore Elementary School	88 through 92
12. Port St. Lucie High School	93 through 97
13. Parkway Elementary School	98 through 103
14. Dale Cassens Educational Center	104 through 106
15. Mariposa Elementary School	107 through 111
16. Manatee Academy K-8	112 through 118
17. Rivers Edge Elementary School	119 and 120
18. St. Lucie West Centennial High School	121 through 131
19. District Wide – Ineligible ESOL Courses	132
20. West Gate K-8 School	133 through 139
21. St. Lucie Detention Center	140 through 147



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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 ST. LUCIE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated March 2, 2009, that the St. Lucie 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: 104 of the 401 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 1, 2, 3, 5, 6, 7, 8, 9, 10, and 11.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the St. Lucie 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
June 16, 2009

SCHEDULE F

St. Lucie 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	858	100.00%	49,908	100.00%
Sample ²	-	-	401	0.80%
<u>Sample Students</u>				
With Exceptions ³	-	-	104	(25.94%)
Net Audit Adjustments	-	-	(36)	(8.98%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	332	0.67%
Net Audit Adjustments	-	-	(153)	0.31%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(189)	0.38%

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 49,908 students in the following ridership categories: 1,592 in IDEA (K-12), Weighted; 54 in IDEA (K-12), Unweighted; 68 in IDEA (PK), Weighted; 2 in IDEA (PK), Unweighted; 38 in Teenage Parents and Infants; 1,087 in Hazardous Walking; 46,657 in Two Miles or More; 99 in Center to Center (IDEA), Weighted; 29 in Center to Center (IDEA), Unweighted; and 282 in Center to Center (Vocational). The District also reported operating a total of 858 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

St. Lucie 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 St. Lucie 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 88.

**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] Two hundred and nine PK students (5 of whom were in our sample) were reported incorrectly in Two Miles or More (175 students) and Hazardous Walking (34 students). We determined the following regarding these students: (a) 22 students were enrolled in ESE programs and should have been reported in the IDEA (PK), Unweighted; (b) 29 students were enrolled in a teenage parent program and should have been reported in Teenage Parents and Infants; and (c) 158 students were not eligible for State transportation funding (156 of these 158 students were enrolled in a voluntary PK program and the remaining 2 students had withdrawn from school prior to the reporting survey). We made the following audit adjustments:

July 2007 Survey**22 Days-in-Term**

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

(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie 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>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	(2)	
Hazardous Walking (<i>Non-Sample Students</i>)	(7)	
Two Miles or More (<i>Non-Sample Students</i>)	(74)	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	(3)	
Hazardous Walking (<i>Non-Sample Students</i>)	(22)	
Two Miles or More (<i>Non-Sample Students</i>)	(97)	
<u>June 2008 Survey</u>		
<u>12 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Students</i>)	(3)	(209)
<u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	5	
Teenage Parents and Infants (<i>Non-Sample Students</i>)	14	
<u>54 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	2	
<u>36 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Student</i>)	1	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	11	
Teenage Parents and Infants (<i>Non-Sample Students</i>)	15	
<u>54 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Student</i>)	1	
<u>36 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	<u>2</u>	51

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

2. [Ref. 52] Twenty-six students were incorrectly reported in Center to Center (Vocational). Twenty-five of these 26 students were transported home from a non-instructional, after-school program and were not eligible for State transportation funding. The remaining student was IDEA and should have been reported in Center to Center (IDEA), Unweighted. We made the following audit adjustments:

October 2007 Survey

90 Days-in-Term

Center to Center (Vocational) *(Sample Students)* (3)

64 Days-in-Term

Center to Center (Vocational) *(Sample Students)* (9)

February 2008 Survey

90 Days-in-Term

Center to Center (Vocational) *(Sample Student)* (1)

72 Days-in-Term

Center to Center (Vocational) *(Sample Students)* (11)

18 Days-in-Term

Center to Center (Vocational) *(Sample Students)* (2) (26)

February 2008 Survey

90 Days-in-Term

Center to Center (IDEA), Unweighted *(Sample Student)* 1 1

3. [Ref. 53] Nine students were reported incorrectly in Teenage Parents and Infants. The students were not enrolled in a teenage parent program; however, we determined that seven of the students were eligible for Two Miles or More. We made the following audit adjustments:

October 2007 Survey

90 Days-in-Term

Teenage Parents and Infants *(Sample Students)* (5)

February 2008 Survey

90 Days-in-Term

Teenage Parents and Infants *(Sample Students)* (4) (9)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

October 2007 Survey

90 Days-in-Term

Two Miles or More (*Sample Students*) 4

February 2008 Survey

90 Days-in-Term

Two Miles or More (*Sample Students*) 3 7

4. [Ref. 54] The number of days-in-term* for 55 students was reported incorrectly for varying term lengths ranging from 48 to 90 days. The students should have been reported as follows: 14 students for an 18-day term; 35 students for a 36-day term; 5 students for a 54-day term; and 1 student for a 72-day term. We made the following audit adjustments:

October 2007 Survey

90 Days-in-Term

IDEA (PK), Weighted (1)

IDEA (PK), Unweighted (2)

Center to Center (IDEA), Unweighted (8)

48 Days-in-Term

Center to Center (IDEA), Unweighted (7)

February 2008 Survey

90 Days-in-Term

IDEA (PK), Weighted (1)

74 Days-in-Term

Center to Center (IDEA), Weighted (3)

72 Days-in-Term

Center to Center (IDEA), Weighted (7)

54 Days-in-Term

Center to Center (IDEA), Weighted (23)

36 Days-in-Term

Center to Center (IDEA), Weighted (2)

18 Days-in-Term

Center to Center (IDEA), Weighted (1) (55)

**Students with exceptions shown on SCHEDULE F 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 (Continued)

St. Lucie 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>October 2007 Survey</u>		
<u>72 Days-in-Term</u>		
Center to Center (IDEA), Weighted	1	
<u>54 Days-in-Term</u>		
Center to Center (IDEA), Weighted	1	
<u>36 Days-in-Term</u>		
IDEA (PK), Weighted	1	
IDEA (PK), Unweighted	2	
Center to Center (IDEA), Unweighted	7	
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	6	
<u>February 2008 Survey</u>		
<u>54 Days-in-Term</u>		
Center to Center (IDEA), Weighted	4	
<u>36 Days-in-Term</u>		
IDEA (PK), Weighted	1	
Center to Center (IDEA), Weighted	24	
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Weighted	8	55
5. [Ref. 55] <u>Sixteen students in IDEA, Weighted ridership categories did not meet at least one of the five eligibility criteria required for weighted classification. We noted, however, that 11 of the 16 students lived more than two miles from school and were eligible to be reported in Two Miles or More and the remaining 5 students were eligible for IDEA, Unweighted ridership categories. We made the following audit adjustments:</u>		
<u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(5)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
<u>48 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(5)	
<u>36 Days-in-Term</u>		
Center to Center (IDEA), Weighted (<i>Sample Student</i>)	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie 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>
June 2008 Survey		
<u>13 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(3)	(16)
October 2007 Survey		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	5	
<u>48 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	1	
<u>36 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
February 2008 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	3	
<u>36 Days-in-Term</u>		
Center to Center (IDEA), Unweighted (<i>Sample Student</i>)	1	
June 2008 Survey		
<u>13 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	<u>2</u>	16

6. [Ref. 56] Documentation to support the classification of 12 students in Center to Center, (IDEA) ridership categories was missing and could not be located; however, the students were eligible for IDEA (PK) ridership categories. We also noted that nine of these students were reported for an incorrect number of days-in-term. We made the following audit adjustments:

October 2007 Survey		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted (<i>Sample Students</i>)	(5)	
<u>48 Days-in-Term</u>		
Center to Center (IDEA), Unweighted (<i>Sample Students</i>)	(3)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie 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>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Weighted (<i>Sample Students</i>)	(2)	
<u>54 Days-in-Term</u>		
Center to Center (IDEA), Weighted (<i>Sample Student</i>)	(1)	
Center to Center (IDEA), Weighted (<i>Sample Student</i>)	<u>(1)</u>	(12)
<u>October 2007 Survey</u>		
<u>54 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
<u>36 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Sample Students</i>)	6	
<u>18 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Students</i>)	2	
<u>36 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	1	
<u>18 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	<u>1</u>	12
<p>7. [Ref. 57] <u>One hundred thirty-five PK students (seven of whom were in our sample) were reported incorrectly in IDEA (K-12) ridership categories. We determined that 125 of these students should have been reported in IDEA (PK), Weighted and 10 should have been reported in IDEA (PK), Unweighted. We made the following audit adjustments:</u></p>		
<u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(59)	
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(51)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie 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>
June 2008 Survey		
<u>13 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(5)	
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(18)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	(135)
October 2007 Survey		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	54	
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	6	
February 2008 Survey		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	49	
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	2	
June 2008 Survey		
<u>13 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Students</i>)	5	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	17	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
IDEA (PK), Unweighted (<i>Non-Sample Student</i>)	1	135
8. [Ref. 58] <u>Two 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 adjustment:</u>		
October 2007 Survey		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(2)	(2)
9. [Ref. 59/60] <u>Two students in Two Miles or More in the June survey should not have been reported: one was not enrolled in school and one was not transported during the 11-day survey window. We made the following audit adjustment:</u>		
June 2008 Survey		
<u>12 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(2)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

St. Lucie 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>	
10. [Ref. 61] <u>Twelve students were reported incorrectly in Hazardous Walking. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:</u>		
<u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	(6)	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	(6)	(12)
<u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	6	
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	6	12
11. [Ref. 62] <u>Thirteen students were reported incorrectly in IDEA (K-12), Unweighted. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustment:</u>		
<u>June 2008 Survey</u>		
<u>13 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(13)	
Two Miles or More (<i>Sample Students</i>)	<u>13</u>	<u>0</u>
Net Audit Adjustments		<u>(189)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>104</u>	--
Sample Students - Net Audit Adjustments	--	(36)
Non-Sample Students w/Exceptions	<u>332</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(153)</u>
Net Audit Adjustments		<u>(189)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

St. Lucie 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) all transported students are reported in accordance with *Student Transportation General Instructions*; (2) only those students who were in membership and were transported during a survey period are reported with a survey's results; (3) the number of students to be reported in each ridership category is in agreement with the supporting records for that survey; (4) only ESE students who are properly classified and documented as disabled are reported in IDEA ridership categories, especially with regards to PK students; (5) ESE students who received special transportation services have their needs for such services clearly specified on their IEPs; and (6) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to those students being reported.

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.

St. Lucie 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 St. Lucie County

For the fiscal year ended June 30, 2008, the District received approximately \$11 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	17	1
October 2007	399	24,196
February 2008	398	25,081
June 2008	<u>44</u>	<u>630</u>
Total	<u>858</u>	<u>49,908</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

St. Lucie 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



Excellence in Education
The School Board of St. Lucie County
 4204 Okeechobee Road
 Fort Pierce, Florida 34947 • (772) 429-3600

Board Members
 Dr. Judi Miller, Chairman
 Troy Ingersoll, Vice Chairman
 Dr. John Carvelli
 Kathryn Hensley
 Carol A. Hilson
Superintendent
 Michael J. Lannon

July 16, 2009

David W. Martin, CPA
 Auditor General
 Room 476A
 Claude Pepper Building
 111 West Madison Street
 Tallahassee, Florida 32399-1450
 Attention: Joe Williams, Section 321

Dear Mr. Martin:

We have reviewed the preliminary and tentative report on the examination of full-time equivalent students and student transportation for the fiscal year ended June 30, 2008.

The preliminary and tentative report indicated instances of noncompliance that are detailed in the findings. We acknowledge the findings presented in the report, except as noted below:

Findings #1 (Ref 3101), #5-#7 (Ref 3105/06/07), #10-#11 (Ref 4002/03), #13 (Ref 4005), #15 (Ref 7101), #16 (Ref 7102), #18 (Ref 7104), #19 (Ref 7105), #22 (Ref 9101), #23 (Ref 9102), #25-#26 (Refs 9104/05), #29-#30 (10101), #31-#33 (Ref 10103/05), #35 (Ref 10107), #41 (Ref 11103), #43-#44 (Ref 11105/06), #48 (Ref 13101), #51-#53 (Ref 13104/06), #55-#56 (Ref 13108/09), #62 (Ref 16101), #64 (Ref 16103), #76 (Ref 23101), #78-#81 (Ref 23103/07), #89 (Ref 25102), #94 (Ref 30101), #100 (Ref 31103), #104 (Ref 32101), #107-108 (Ref 34101/02), #113-#115 (Ref 36102/04), #119 (Ref 38101), #121-123 (Ref 40101/03), #126-129 (Ref 40106/09), #133-#135 (Ref 42101/03), and #144 (Ref 500106): These findings were based on a specific document unavailable for review, specific documents missing initials and/or a date to indicate periodic review, or documents not prepared/approved in the time required by audit guidelines. We understand the documentation requirements but disagree with the substantive effects of these findings, as we provided ESE, ESOL and/or Career Education services to the students throughout the survey, and have documentation on file, albeit not the specific item(s) requested by the audit team, to substantiate those services.

(continued)



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Findings #14 (Ref 4079), #21 (Ref 9177), #24 (Ref 9103), #27 (Ref 9171/72/74/78), #28 (Ref 9173/76), #29-#30 (Ref 10101/02), #32 (Ref 10104), #34 (Ref 10106), #36 (Ref 10171/72/73/74/78), #45 (11171/72/73/75), #47 (Ref 13180), #49-#50 (Ref 13102/03), #54 (Ref 13107), #60 (Ref 13176/82), #62 (Ref 16101), #92 (Ref 25173/75), #95 (Ref 30102), #101 (Ref 31171/72/76), #102 (Ref 31173), #105 (Ref 32171 & 32175), #109-#111 (Ref 34171-34174), #116 (Ref 36183), #119 (Ref 38101), #134 (Ref 42102), #136 (Ref 42171/78/80), and #147 (Ref 500171): These findings were based on notifications not provided to parents regarding teachers' out-of-field statuses. We understand the notification requirements but disagree with the substantive effects of these findings, as we nonetheless provided ESOL and/or ESE services to the students.

Finding #16 (Ref 7102): For one of the students listed in this finding, ASID #17760, based on the student's date of entry into the ESOL program, the student was due for re-evaluation for ESOL placement between 10/20/07 – 10/20/08, and the student was re-evaluated in April 2008.

Finding #30 (Ref 10102): The finding states that the English language proficiency was not assessed to support continued placement in ESOL for ASID #11494. We provided Cella testing documentation to the audit team, however, to support that this student was assessed.

General Comments: We have noted the auditors' findings of noncompliance as well as their recommendations. We will strengthen our procedures over FTE recordkeeping and teacher certification by:

- Preparing parent notification for out-of-field teachers at the District level and provide the notification letters to the schools with specific instructions for sending those notifications home with students within a prescribed time period
- Increasing the number of ESOL inservice training opportunities provided to employees
- Implementing additional procedures to ensure more accurate Transportation FTE recordkeeping and communication with ESE department for up-to-date matrix information

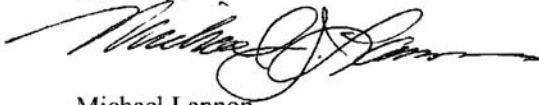
David W. Martin, CPA
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- Requiring personnel to update Matrix of Service forms for new or changed student IEPs and to document review of Matrix forms
- Conducting periodic internal reviews for FTE and teacher certification

As the legal determination of the District's compliance with FTE requirements rests ultimately with the Florida Department of Education, we plan to appeal these findings to them for their further consideration.

We thank the audit team for their professionalism, guidance, and assistance during the review.

Sincerely,



Michael Lannon
Superintendent

ML/tch

Cc: Sandy Wolfe
Tim Barger
Camille Hooper
Sue Ranew
Marty Sanders
Barbara Slaga
Bill Tomlinson
Don Carter