

**VOLUSIA COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENT

Volusia County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	<i>District No.</i>
<i>Candace Lankford, Chair</i>	<i>1</i>
<i>Dr. Alfred C. Williams</i>	<i>2</i>
<i>Stan Schmidt, Vice Chair</i>	<i>3</i>
<i>Judith G. Conte</i>	<i>4</i>
<i>Diane J. Smith</i>	<i>5</i>

Dr. Margaret A. Smith, Superintendent

The examination team leader was Richard W. Woods, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, via e-mail at nancyreeder@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 at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Volusia County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

CELLA – Comprehensive English Language Learning Assessment

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FCAT – Florida Comprehensive Assessment Test

FES – Fluent English Speaker

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

IPT – IDEA Proficiency Test

OJT – On-the-Job Training

PK – Prekindergarten

Volusia County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2010

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A – Populations, Samples, and Test Results.....	4
Schedule B – Effect of Audit Adjustments on Weighted FTE.....	6
Schedule C – Audit Adjustments by School.....	7
Schedule D – Findings and Audit Adjustments.....	16
Schedule E – Recommendations and Regulatory Citations.....	41
Notes to Schedules	44
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	48
Schedule F – Populations, Samples, and Test Results	51
Schedule G – Findings and Audit Adjustments.....	52
Schedule H – Recommendations and Regulatory Citations.....	54
Notes to Schedules	55
MANAGEMENT'S RESPONSE	
Exhibit A – Management’s Response.....	57

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Volusia County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2010.

- Of the 444 teachers in our sample, 45 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- Fifty-one of the 352 students in our ESOL sample and 16 of the 89 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 68 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled a negative 2.1456 but have a potential impact on the District's weighted FTE of a negative 10.3723. Noncompliance related to student transportation resulted in 3 findings and a net audit adjustment of a positive 320 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Volusia County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$37,658 (negative 10.3723 times \$3,630.62).

We have not presented an estimate of the potential dollar effect of our student transportation audit adjustments because there is no equivalent method for making such an estimate.

The ultimate resolution of our FTE and student transportation audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Volusia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Volusia County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Volusia County.

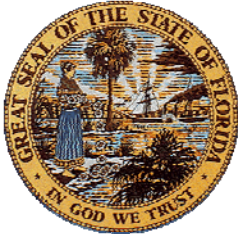
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 89 schools and educational centers serving prekindergarten through twelfth grade students, reported 62,060.65 unweighted FTE for those students, and received approximately \$129.8 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to the student's educational needs which is substantially equal to that 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. 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 unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District 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 9-12 or ESE 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. The District received approximately \$10.7 million in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534
FAX: 850-488-6975

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

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

We have examined management's assertion, included in its representation letter dated October 26, 2010, that the Volusia 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, 2010. 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

Of the 444 teachers in our sample, 45 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.¹

2. Students

We noted exceptions involving 51 of the 352 students in our ESOL sample² and 16 of the 89 students in our Career Education 9-12 (OJT) sample.³ These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Volusia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For teachers, see SCHEDULE D, Finding Nos. 8, 9, 10, 15, 17, 18, 19, 21, 22, 25, 31, 33, 34, 35, 40, 41, 42, 43, 45, 46, 47, 49, 50, 54, 56, 60, 62, 63, 65, and 68.

²For ESOL, see SCHEDULE D, Finding Nos. 5, 6, 11, 13, 14, 16, 20, 26, 27, 32, 38, 39, 48, 52, 53, 55, 57, 58, 59, 66, and 67.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 3, 4, 23, 24, 29, 30, and 37.

Internal Control Over Compliance

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

Pursuant to Section 11.45(4)(c), 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
March 16, 2011

⁴ 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.

SCHEDULE A

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Population (Sample)</u>
1. Basic						
Population ³	89	100.00%	21,796	100.00%	45,073.4400	100.00%
Sample Size ⁴	23	25.84%	277	1.27%	240.1035	0.53%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	145.4761	-
2. Basic with ESE Services						
Population ³	88	100.00%	5,403	100.00%	12,242.3400	100.00%
Sample Size ⁴	23	26.14%	208	3.85%	188.0813	1.54%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	1.0000	-
3. ESOL						
Population ³	72	100.00%	1,413	100.00%	2,180.1000	100.00%
Sample Size ⁴	23	31.94%	352	24.91%	280.8828	12.88%
Students w/Exceptions	-	-	(51)	(14.49%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(69.6863)	-
4. ESE Support Levels 4 and 5						
Population ³	53	100.00%	458	100.00%	719.7600	100.00%
Sample Size ⁴	21	39.62%	367	80.13%	323.9818	45.01%
Students w/Exceptions	-	-	(7)	(1.91%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.5000)	-
5. Career Education 9-12						
Population ³	18	100.00%	141	100.00%	1,845.0100	100.00%
Sample Size ⁴	5	27.78%	89	63.12%	21.7074	1.18%
Students w/Exceptions	-	-	(16)	(17.98%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(77.4354)	-

All Programs						
Population ³	89	100.00%	29,211	100.00%	62,060.6500	100.00%
Sample Size ⁴	23	25.84%	1,293	4.43%	1,054.7568	1.70%
Students w/Exceptions	-	-	(74)	(5.72%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.1456)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population ³	89	100.00%	1,429	100.00%
Sample Size ⁴	35	39.33%	444	31.07%
Teachers w/Exceptions	-	-	(45)	(10.14%)

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 and educational centers in the District which offered courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education 9-12). 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 9-12 population and sample data for students 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, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	34.1899	1.074	36.7200
102 Basic 4-8	25.9962	1.000	25.9962
103 Basic 9-12	85.2900	1.033	88.1046
111 Grades K-3 with ESE Services	.5000	1.074	.5370
113 Grades 9-12 with ESE Services	.5000	1.033	.5165
130 ESOL	(69.6863)	1.124	(78.3274)
254 ESE Support Level 4	(3.5000)	3.520	(12.3200)
255 ESE Support Level 5	2.0000	4.854	9.7080
300 Career Education 9-12	(77.4354)	1.050	(81.3072)
Total	(2.1456)		(10.3723)

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0761</u>	<u>#1453</u>	
101 Basic K-3	2.6049	.....	.....	2.6049
102 Basic 4-8	.1536	.....	.....	.1536
103 Basic 9-12	.....	.....	5.3328	5.3328
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(2.7585)	.....	(2.5012)	(5.2597)
254 ESE Support Level 4	.....	(.5000)	.....	(.5000)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Career Education 9-12	.....	.....	(3.2470)	(3.2470)
Total	<u>.0000</u>	<u>.0000</u>	<u>(.9154)</u>	<u>(.9154)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1491</u>	<u>#1631</u>	<u>#1702</u>	<u>#1811</u>	
101	2.6049	1.2838	.....	.....	1.4652	5.3539
102	.1536	.8438	.5000	1.9178	.9768	4.3920
103	5.3328	.....	.....	.....	.....	5.3328
111	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(5.2597)	(2.1276)	(.5000)	(1.9178)	(2.4420)	(12.2471)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(3.2470)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2470)</u>
Total	<u>(.9154)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9154)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#1931	#3431	#3436	#3451	
101	5.3539	1.9343	.....	.....	.6724	7.9606
102	4.3920	2.5946	2.5920	.....	.....	9.5786
103	5.3328	.....	.....	1.2444	.....	6.5772
111	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(12.2471)	(4.5289)	(2.5920)	(1.2444)	(.6724)	(21.2848)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(3.2470)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2470)</u>
Total	<u>(.9154)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9154)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#3631	#4131	#4436	#4831	
101	7.9606	7.3937	.....	.....	4.4989	19.8532
102	9.5786	.9570	.8404	.....	.....	11.3760
103	6.5772	.....	.....	.....	.....	6.5772
111	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(21.2848)	(8.3507)	(.8404)	.....	(4.4989)	(34.9748)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(3.2470)</u>	<u>.....</u>	<u>.....</u>	<u>(.1928)</u>	<u>.....</u>	<u>(3.4398)</u>
Total	<u>(.9154)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1928)</u>	<u>.0000</u>	<u>(1.1082)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#4941	#5836	#6441	#6751	
101	19.8532	.....	.....	4.0720	.....	23.9252
102	11.3760	.....	.....	.....	.1734	11.5494
103	6.5772	.5004	46.2036	.....	.....	53.2812
111	.5000	.....	.....	.....	.....	.5000
113	.0000	.....	.5000	.....	.....	.5000
130	(34.9748)	(.5004)	(1.1676)	(4.0720)	(.1734)	(40.8882)
254	(.5000)	.....	(.5000)	.....	.....	(1.0000)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	(3.4398)	.....	(45.9272)	.....	.....	(49.3670)
Total	(1.1082)	.0000	(.8912)	.0000	.0000	(1.9994)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#6761</u>	<u>#6781</u>	<u>#6791</u>	<u>#6841</u>	
101	23.9252	.....	1.1744	.....	.3468	25.4464
102	11.5494	.....	.7338	.2250	.....	12.5082
103	53.2812	12.5100	.....	.....	.....	65.7912
111	.5000	.....	.....	.....	.....	.5000
113	.5000	.....	.....	.....	.....	.5000
130	(40.8882)	(3.9198)	(1.9082)	(.2250)	(.3468)	(47.2880)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	<u>(49.3670)</u>	<u>(8.7364)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(58.1034)</u>
Total	<u>(1.9994)</u>	<u>(.1462)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.1456)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#6851	#6871	#6881	#7741	
101	25.4464	3.2938	(.9168)	.....	.....	27.8234
102	12.5082	.7585	.....	.....	3.8231	17.0898
103	65.7912	.....	.....	19.4988	.....	85.2900
111	.5000	.....	.....	.....	.....	.5000
113	.5000	.....	.....	.....	.....	.5000
130	(47.2880)	(4.0523)	.9168	(.1668)	(3.8231)	(54.4134)
254	(1.0000)	.....	.....	.....	(.5000)	(1.5000)
255	(.5000)	.....	.....	.....	.5000	.0000
300	(58.1034)	.....	.....	(19.3320)	.....	(77.4354)
Total	<u>(2.1456)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.1456)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#7751</u>	<u>#7771</u>	<u>#7831</u>	<u>#7871</u>	
101	27.8234	2.0670	.....	.....	1.7509	31.6413
102	17.0898	.4885	5.1986	1.2657	.....	24.0426
103	85.2900	.....	.....	.....	.....	85.2900
111	.5000	.....	.....	.....	.....	.5000
113	.5000	.....	.....	.....	.....	.5000
130	(54.4134)	(2.5555)	(5.1986)	(1.2657)	(1.7509)	(65.1841)
254	(1.5000)	.....	.....	(1.5000)	(.5000)	(3.5000)
255	.0000	.....	.....	1.5000	.5000	2.0000
300	<u>(77.4354)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(77.4354)</u>
Total	<u>(2.1456)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.1456)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>	
		<u>#7881</u>	<u>Total</u>
101 Basic K-3	31.6413	2.5486	34.1899
102 Basic 4-8	24.0426	1.9536	25.9962
103 Basic 9-12	85.2900	.....	85.2900
111 Grades K-3	.5000	.....	.5000
113 Grades 9-12	.5000	.....	.5000
130 ESOL	(65.1841)	(4.5022)	(69.6863)
254 ESE Support Level 4	(3.5000)	.....	(3.5000)
255 ESE Support Level 5	2.0000	.....	2.0000
300 Career Education 9-12	<u>(77.4354)</u>	<u>.....</u>	<u>(77.4354)</u>
Total	<u>(2.1456)</u>	<u>.0000</u>	<u>(2.1456)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

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 and Career Education 9-12 (OJT), the Volusia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 41.

Findings

Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide – Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of that test disclosed that four District schools incorrectly reported eight Basic subject area courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

101 Basic K-3	2.6049	
102 Basic 4-8	.1536	
130 ESOL	(2.7585)	<u>.0000</u>
		<u>.0000</u>

**Net Audit
 Adjustments
 (Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Pathways Elementary School (#0761)</u>		
2. [Ref. 76101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>
<u>Deland High School (#1453)</u>		
3. [Ref. 145301] <u>We noted the following exceptions involving two Career Education 9-12 (OJT) students: the timecard for one student was missing and could not be located and the timecard for the other student indicated the student did not work during the reporting survey. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1660)	(.1660)
4. [Ref. 145302] <u>The timecards for two Career Education 9-12 (OJT) students were not signed by the students' employers to verify the students' work hours. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.2494)	(.2494)
5. [Ref. 145303] <u>Two students were reported incorrectly in ESOL. The students had been exited from ESOL prior to the reporting survey. We also noted that one of the students was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Deland High School (#1453) (Continued)

6. [Ref. 145304] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student’s ESOL placement. We made the following audit adjustment:

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

7. [Ref. 145305] One Hospital and Homebound student was reported incorrectly as a full-time student in program No. 255 (ESE Support Level 5). We noted that: (a) the student was scheduled for part-time teleclass instruction totaling six hours per week but was not provided any instruction during the reporting survey, and (b) the student’s Matrix of Services form incorrectly included 13 Special Consideration Points designated for students receiving individual instruction at home or at a hospital (teleclass instruction is not considered to be individual instruction for purposes of being awarded these 13 points). We made the following audit adjustment:

255 ESE Support Level 5	<u>(.5000)</u>	(.5000)
-------------------------	----------------	---------

8. [Ref. 145370/71] Two teachers who taught Basic subject area classes that included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers’ in-service training timelines. One teacher (Ref. 145370) had earned only 18 of 60 required points and the other teacher (Ref. 145371) had earned none of 60 required points. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Deland High School (#1453)</u> (Continued)		
<u>Ref. 145370</u>		
103 Basic 9-12	.3336	
130 ESOL	<u>(.3336)</u>	.0000
 <u>Ref. 145371</u>		
103 Basic 9-12	.4170	
130 ESOL	<u>(.4170)</u>	.0000

9. [Ref. 145380] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Driver's Education and Business Education but taught three courses that required certification in Any Vocational Field with the Teacher/Coordinator of Cooperative Education endorsement. We made the following audit adjustment:

103 Basic 9-12	2.8316	
300 Career Education 9-12	<u>(2.8316)</u>	<u>.0000</u>
		<u>(.9154)</u>

Woodward Avenue Elementary School (#1491)

10. [Ref. 149170/71] Two teachers who taught Primary Language Arts to classes that included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 149170) had earned none of 60 required points and the other teacher (Ref. 149171) had earned only 60 of 120 required points. We made the following audit adjustments:

<u>Ref. 149170</u>		
102 Basic 4-8	.8438	
130 ESOL	<u>(.8438)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
------------------------	---

Woodward Avenue Elementary School (#1491) (Continued)

<u>Ref. 149171</u>		
101 Basic K-3	1.2838	
130 ESOL	(1.2838)	<u>.0000</u>
		<u>.0000</u>

Louise S. McInnis Elementary School (#1631)

11. [Ref. 163101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

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

Deltona Middle School (#1702)

12. [Ref. 170280] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.

.0000

13. [Ref. 170201] We noted the following exceptions involving three students in ESOL: (a) two students were FES and did not have ELL Committees convened to consider their ESOL placements, and (b) the file for one student did not contain documentation justifying the student's ESOL placement for a fourth year. We made the following audit adjustment:

102 Basic 4-8	1.9178	
130 ESOL	(1.9178)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Deltona Lakes Elementary School (#1811)

14. [Ref. 181101] The ELL Student Plans for four students in ESOL were reviewed too early in the prior school year (March 2009) to support the students' need for ESOL services in the 2009-10 school year. The students' Plans should have been reviewed either at the end of the 2008-09 school year (May 2009) or at the beginning of the 2009-10 school year (August/September 2009). We made the following audit adjustment:

101 Basic K-3	1.4652	
102 Basic 4-8	.9768	
130 ESOL	<u>(2.4420)</u>	<u>.0000</u>
		<u>.0000</u>

Enterprise Elementary School (#1931)

15. [Ref. 193170/71] Two teachers who taught Primary Language Arts to classes that included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 193170) had earned only 60 of 120 required points and the other teacher (Ref. 193171) had earned only 120 of 240 required points. We made the following audit adjustments:

<u>Ref. 193170</u>		
102 Basic 4-8	2.5946	
130 ESOL	<u>(2.5946)</u>	.0000
 <u>Ref. 193171</u>		
101 Basic K-3	1.9343	
130 ESOL	<u>(1.9343)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

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

Silver Sands Middle School (#3431)

16. [Ref. 343101] The ELL Student Plans for four students were not reviewed for the 2009-10 school year. We made the following audit adjustment:

102 Basic 4-8	2.5920	
130 ESOL	(2.5920)	<u>.0000</u>
		<u>.0000</u>

Mainland High School (#3436)

17. [Ref. 343670/71] Two teachers who taught Primary Language Arts to classes that included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 343670) had earned only 60 of 120 required points and the other teacher (Ref. 343671) had earned only 120 of 180 required points. We made the following audit adjustments:

<u>Ref. 343670</u>		
103 Basic 9-12	.5698	
130 ESOL	(.5698)	.0000

<u>Ref. 343671</u>		
103 Basic 9-12	.1862	
130 ESOL	(.1862)	.0000

18. [Ref. 343672/73] Two teachers who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 343672</u>		
103 Basic 9-12	.1628	
130 ESOL	(.1628)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Mainland High School (#3436) (Continued)

Ref. 343673		
103 Basic 9-12	.3256	
130 ESOL	(.3256)	<u>.0000</u>
		<u>.0000</u>

Horizon Elementary School (#3451)

19. [Ref. 345170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Early Childhood Education and Elementary Education but taught Primary Language Arts classes that included ELL students and thus needed ESOL certification or the ESOL endorsement. We made the following audit adjustment:

101 Basic K-3	.6724	
130 ESOL	(.6724)	<u>.0000</u>
		<u>.0000</u>

George W. Marks Elementary School (#3631)

20. [Ref. 363101] The ELL Committees for five students in their fourth or fifth year of ESOL placement did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted that: (a) the ELL Committee forms were not signed by the members of the Committees, and (b) the ELL Committees recommended continuation of the students' ESOL placements based solely on the students' CELLA and IPT results; however, there was no documentation that four of the five students were given the IPT and one of the students had passed all parts of the CELLA. We made the following audit adjustment:

101 Basic K-3	3.4193	
102 Basic 4-8	.9570	
130 ESOL	(4.3763)	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

George W. Marks Elementary School (#3631) (Continued)

21. [Ref. 363170/71] Two teachers who taught Primary Language Arts to classes that included ELL students had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 363170) had earned only 60 of 120 required points and the other teacher (Ref. 363171) had earned only 120 of 180 required points. We made the following audit adjustments:

<u>Ref. 363170</u>			
101 Basic K-3	2.2404		
130 ESOL	<u>(2.2404)</u>		.0000
<u>Ref. 363171</u>			
101 Basic K-3	1.7340		
130 ESOL	<u>(1.7340)</u>		<u>.0000</u>
			<u>.0000</u>

Orange City Elementary School (#4131)

22. [Ref. 413170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education and History but taught Primary Language Arts courses that required certification in ESOL. We made the following audit adjustment:

102 Basic 4-8	.8404		
130 ESOL	<u>(.8404)</u>		<u>.0000</u>
			<u>.0000</u>

Spruce Creek High School (#4436)

23. [Ref. 443601] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.1664)</u>		(.1664)
---------------------------	----------------	--	---------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Spruce Creek High School (#4436) (Continued)

24. [Ref. 443602] One Career Education 9-12 (OJT) student was reported for more work hours than were supported by the student's timecard. We made the following audit adjustment:

300 Career Education 9-12	(.0264)	(.0264)
		(.1928)

Pierson Elementary School (#4831)

25. [Ref. 483170] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	4.4989	
130 ESOL	(4.4989)	.0000
		.0000

Atlantic High School (#4941)

26. [Ref. 494101] The files for two students in ESOL did not contain documentation justifying their ESOL placement beyond the initial three-year base period. We also noted that the students' ELL Student Plans were not reviewed for the 2009-10 school year. We made the following audit adjustment:

103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Seabreeze High School (#5836)</u>		
27. [Ref. 583601] <u>The ELL Committees for two students in ESOL did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A 6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1676	
130 ESOL	<u>(1.1676)</u>	.0000
28. [Ref. 583602] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
29. [Ref. 583603] <u>The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.5830)</u>	(.5830)
30. [Ref. 583604] <u>Five Career Education 9-12 (OJT) students were reported for more work hours than were supported by their timecards. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.3082)</u>	(.3082)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Seabreeze High School (#5836) (Continued)

31. [Ref. 583680/81] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 583680) was certified in History but taught seven Career Education courses that required certification in Technical Education or Industrial Arts. The other teacher (Ref. 583681) was certified in Elementary Education and Math but taught four Career Education courses that required certification in Business Education or Computer Science. We made the following audit adjustments:

<u>Ref. 583680</u>		
103 Basic 9-12	22.1844	
300 Career Education 9-12	<u>(22.1844)</u>	.0000
<u>Ref. 583681</u>		
103 Basic 9-12	22.8516	
300 Career Education 9-12	<u>(22.8516)</u>	<u>.0000</u>
		<u>(.8912)</u>

Edith I. Starke Elementary School (#6441)

32. [Ref. 644101] The ELL Student Plan for one student in ESOL was reviewed too early in the prior school year (March 2009) to support the student's need for ESOL services in the 2009-10 school year. The student's Plan should have been reviewed either at the end of the 2008-09 school year (May 2009) or at the beginning of the 2009-10 school year (August/September 2009). 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)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Edith I. Starke Elementary School (#6441) (Continued)

33. [Ref. 644170] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 60 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	2.2230	
130 ESOL	<u>(2.2230)</u>	.0000

34. [Ref. 644180] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education and Reading but taught Primary Language Arts classes that included ELL students and thus needed ESOL certification or the ESOL endorsement. We made the following audit adjustment:

101 Basic K-3	.8490	
130 ESOL	<u>(.8490)</u>	.0000
		<u>.0000</u>

Discovery Elementary School (#6751)

35. [Ref. 675170] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 120 of the 180 required in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.1734	
130 ESOL	<u>(.1734)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Deltona High School (#6761)

36. [Ref. 676181] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.

.0000

37. [Ref. 676101] Two Career Education 9-12 (OJT) students were reported for more work hours than supported by their timecards. We made the following audit adjustment:

300 Career Education 9-12	(.1462)	(.1462)
---------------------------	---------	---------

38. [Ref. 676102] The ELL Student Plans for two students were not reviewed for the 2009-10 school year. We made the following audit adjustment:

103 Basic 9-12	.5838	
130 ESOL	(.5838)	.0000

39. [Ref. 676103] The English language proficiency assessment for one student in ESOL was not completed on a timely basis. The student's reading and writing assessment was not conducted within 20 days of the student's listening and speaking assessment. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Deltona High School (#6761) (Continued)

40. [Ref. 676170/71] Two teachers who taught Primary Language Arts to classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 676170</u>		
103 Basic 9-12	.3336	
130 ESOL	<u>(.3336)</u>	.0000
<u>Ref. 676171</u>		
103 Basic 9-12	.5838	
130 ESOL	<u>(.5838)</u>	.0000

41. [Ref. 676172/80] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 676172) was certified in English but taught Primary Language Arts classes that included ELL students and thus needed ESOL certification or the ESOL endorsement. The other teacher (Ref. 676180) was certified in Business Education and as an Occupational Specialist but taught four Career Education courses that required certification in Retail Marketing or Distributive Education. We made the following audit adjustments:

<u>Ref. 676172</u>		
103 Basic 9-12	2.0850	
130 ESOL	<u>(2.0850)</u>	.0000
<u>Ref. 676180</u>		
103 Basic 9-12	8.5902	
300 Career Education 9-12	<u>(8.5902)</u>	.0000
		<u>(.1462)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Timbercrest Elementary School (#6781)

42. [Ref. 678170] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 60 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.4468	
130 ESOL	<u>(.4468)</u>	.0000

43. [Ref. 678180] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESOL but taught courses that required certification in Math. We made the following audit adjustment:

101 Basic K-3	1.1744	
102 Basic 4-8	.2870	
130 ESOL	<u>(1.4614)</u>	<u>.0000</u>
		<u>.0000</u>

Galaxy Middle School (#6791)

44. [Ref. 679172] One noncertified teacher was hired as a long-term substitute for the 2009-10 school year and taught courses during the school term covered by the October 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Galaxy Middle School (#6791) (Continued)

45. [Ref. 679171] One teacher who taught Primary Language Arts to classes that included ELL students had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.2250	
130 ESOL	(.2250)	.0000
		<u>.0000</u>

Sunrise Elementary School (#6841)

46. [Ref. 684170] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.3468	
130 ESOL	(.3468)	.0000
		<u>.0000</u>

Friendship Elementary School (#6851)

47. [Ref. 685170/71/72/73] The parents of ELL students taught Primary Language Arts by four out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 685170</u>		
101 Basic K-3	2.6538	
130 ESOL	(2.6538)	.0000
 <u>Ref. 685171</u>		
102 Basic 4-8	.4551	
130 ESOL	(.4551)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Friendship Elementary School (#6851)</u> (Continued)		
Ref. 685172		
101 Basic K-3	.6400	
130 ESOL	(.6400)	.0000
Ref. 685173		
102 Basic 4-8	.3034	
130 ESOL	(.3034)	.0000
		<u>.0000</u>
<u>Volusia Pines Elementary School (#6871)</u>		
48.	[Ref. 687101] <u>Several ESOL-related courses in the course schedules of two ELL students were reported incorrectly in Basic education. We made the following audit adjustment:</u>	
101 Basic K-3	(.9168)	
130 ESOL	.9168	.0000
		<u>.0000</u>
<u>Pine Ridge High School (#6881)</u>		
49.	[Ref. 688170] <u>One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>	
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pine Ridge High School (#6881) (Continued)

50. [Ref. 688181] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math and Business Education but taught Career Education courses that required certification in Any Vocational Field with the Teacher/Coordinator of Cooperative Education endorsement. We made the following audit adjustment:

103 Basic 9-12	19.3320	
300 Career Education 9-12	(19.3320)	.0000
		.0000

River Springs Middle School (#7741)

51. [Ref. 774101] The Matrix of Services form for one ESE student was incorrectly scored. The ratings total did not include three Special Consideration points for which the student was eligible. We made the following audit adjustment:

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

52. [Ref. 774102] We noted the following exceptions involving five ELL students: (a) the ELL Student Plans for three students were not reviewed for the 2009-10 school year and, (b) the Plans for two students were not reviewed until January 2010. We made the following audit adjustment:

102 Basic 4-8	3.0595	
130 ESOL	(3.0595)	.0000

53. [Ref. 774103] One student was reported incorrectly in ESOL in the October 2009 survey. The student had been exited from ESOL on May 20, 2009, and should have been reported in Basic education. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
------------------------	---

River Springs Middle School (#7741) (Continued)

102 Basic 4-8	.1534	
130 ESOL	(.1534)	.0000

54. [Ref. 774170/71] The parents of ELL students taught Primary Language Arts by two out-of-field teachers in the October 2009 survey were not notified of the teachers' out-of-field status until December 8, 2009. We also noted that one of the teachers (Ref. 774171) had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 774170</u>		
102 Basic 4-8	.2267	
130 ESOL	(.2267)	.0000

<u>Ref. 774171</u>		
102 Basic 4-8	.3835	
130 ESOL	(.3835)	.0000

.0000

Forest Lake Elementary School (#7751)

55. [Ref. 775101] One ELL student reported in the ESOL program was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.4885	
130 ESOL	(.4885)	.0000

56. [Ref. 775170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
Forest Lake Elementary School (#7751) (Continued)		
101 Basic K-3	2.0670	
130 ESOL	(2.0670)	.0000
		<u>.0000</u>

Heritage Middle School (#7771)

57. [Ref. 777101] Four students were reported incorrectly in ESOL. The students had been exited from ESOL prior to the surveys in which they were reported. They should have been reported in Basic education. We made the following audit adjustment:

102 Basic 4-8	1.7590	
130 ESOL	(1.7590)	.0000

58. [Ref. 777102] We noted the following exceptions involving the ELL Student Plans for three students in ESOL: (a) the Plans for two students were not reviewed for the 2009-10 school year, and (b) the Plan for one student was reviewed too early in the prior school year (March 2009) to support the student’s need for ESOL services in the 2009-10 school year (the Plan should have been reviewed either at the end of the 2008-09 school year [May 2009] or at the beginning of the 2009-10 school year [August/September 2009]). We made the following audit adjustment:

102 Basic 4-8	1.3789	
130 ESOL	(1.3789)	.0000

59. [Ref. 777103] The ELL Committees for two FES students, who were placed in ESOL based solely on the recommendations of those Committees, did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

102 Basic 4-8	1.6840	
130 ESOL	(1.6840)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Heritage Middle School (#7771) (Continued)

60. [Ref. 777170] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.3767	
130 ESOL	<u>(.3767)</u>	<u>.0000</u>
		<u>.0000</u>

David C. Hinson, Sr. Middle School (#7831)

61. [Ref. 783101] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	<u>1.5000</u>	<u>.0000</u>

62. [Ref. 783170/71] The parents of ELL students taught Primary Language Arts by two out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that these teachers had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One teacher (Ref. 783170) had earned none of 60 required points and the other teacher (Ref. 783171) had earned only 60 of 120 required points. We made the following audit adjustments:

<u>Ref. 783170</u>		
102 Basic 4-8	.5036	
130 ESOL	<u>(.5036)</u>	<u>.0000</u>
<u>Ref. 783171</u>		
102 Basic 4-8	.3335	
130 ESOL	<u>(.3335)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

David C. Hinson, Sr. Middle School (#7831) (Continued)

63. [Ref. 783172] One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.4286	
130 ESOL	<u>(.4286)</u>	<u>.0000</u>
		<u>.0000</u>

Spirit Elementary School (#7871)

64. [Ref. 787101] The *Matrix of Services* form for one ESE student was incorrectly scored because it did not include three Special Consideration points for which the student was eligible. We made the following audit adjustment:

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

65. [Ref. 787170/71] The parents of ELL students taught Primary Language Arts by two out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 787170</u>		
101 Basic K-3	.4202	
130 ESOL	<u>(.4202)</u>	<u>.0000</u>
<u>Ref. 787171</u>		
101 Basic K-3	1.3307	
130 ESOL	<u>(1.3307)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Manatee Cove Elementary School (#7881)

66. [Ref. 788101] We noted the following exceptions involving the ELL Student Plans for four students: (a) the Plan for one student was not reviewed for the 2009-10 school year, and (b) the Plans for the remaining three students were reviewed prematurely in the winter or early spring of 2009 (the students' Plans should have been prepared either at the end of the 2008-09 school year [May 2009] or at the beginning of the 2009-10 school year [August/September 2009]). We also noted that: (a) one of the students was FES but an ELL Committee was not convened to consider the student's continued placement in ESOL, and (b) the file for one of the students did not contain documentation justifying the student's continued ESOL placement beyond the initial three-year base period. We made the following audit adjustment:

101 Basic K-3	.9768	
102 Basic 4-8	1.9536	
130 ESOL	(2.9304)	.0000

67. [Ref. 788102] The file for one ELL student did not contain documentation justifying the student's continued placement in the ESOL program beyond the initial three-year base period. We made the following audit adjustment:

101 Basic K-3	.4884	
130 ESOL	(.4884)	.0000

68. [Ref. 788170] The parents of ELL students taught Primary Language Arts by one out-of-field teacher were not notified of the teacher's out of field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Manatee Cove Elementary School (#7881)</u> (Continued)		
101 Basic K-3	1.0834	
130 ESOL	<u>(1.0834)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>(2.1456)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported in ESOL; (2) students are reported in the proper funding categories and have timely prepared and adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE, and Career Education 9-12 (OJT); (3) the reported work hours for students in Career Education 9-12 (OJT) are supported by the students' timecards and those timecards are appropriately completed and retained in readily accessible files; (4) teachers are either properly certified or, if out of field, are timely approved by the School Board to teach out of field; (5) teachers earn in-service training points in ESOL strategies as required by rule and their in-service training timelines, and (6) parents are timely and appropriately notified when their children are assigned to classes taught by 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 2009-10

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3) and
 (6)(c), F.A.C. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Attendance (Continued)

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 English Language Learners

Rule 6A-6.0902, F.A.C.Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0903, F.A.C.Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners

Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Instruction for English Language Learners

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.Provision of Free Appropriate Public Education (FAPE) and 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.General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, F.A.C.Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, F.A.C.Definitions, ESE Policies and Procedures, and ESE Administrators

Career Education On-the-Job Attendance

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

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 2009-10

Teacher Certification

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

The accompanying notes are an integral part of this schedule.

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. School District of Volusia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Volusia County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Volusia County.

For the fiscal year ended June 30, 2010, the District operated 89 schools or educational centers serving prekindergarten through twelfth grade students, reported 62,060.65 unweighted FTE, and received approximately \$129.8 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to the student's educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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 prekindergarten 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 that 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 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Volusia County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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

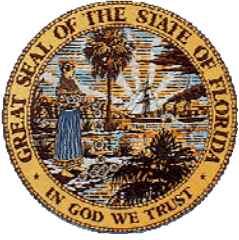
NOTE B - SAMPLING

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, 2010. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Volusia County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide – Ineligible Courses Reported in ESOL	1
1. Pathways Elementary School (#0761)	2
2. Deland High School (#1453)	3 through 9
3. Woodward Avenue Elementary School (#1491)	10
4. Louise S. McInnis Elementary School (#1631)	11
5. Deltona Middle School (#1702)	12 and 13
6. Deltona Lakes Elementary School (#1811)	14
7. Enterprise Elementary School (#1931)	15
8. Palm Terrace Elementary School (#2451)	NA
9. Silver Sands Middle School (#3431)	16
10. Mainland High School (#3436)	17 and 18
11. Horizon Elementary School (#3451)	19
12. George W. Marks Elementary School (#3631)	20 and 21
13. Edgewater Public School (#3697)	NA
14. New Smyrna Beach High School (#3839)	NA
15. Orange City Elementary School (#4131)	22
16. Spruce Creek High School (#4436)	23 and 24
17. Pierson Elementary School (#4831)	25
18. Atlantic High School (#4941)	26
19. Seabreeze High School (#5836)	27 through 31
20. Edith I. Starke Elementary School (#6441)	32 through 34
21. Discovery Elementary School (#6751)	35
22. Deltona High School (#6761)	36 through 41
23. Timbercrest Elementary School (#6781)	42 and 43
24. Galaxy Middle School (#6791)	44 and 45
25. Sunrise Elementary School (#6841)	46
26. Friendship Elementary School (#6851)	47
27. Volusia Pines Elementary School (#6871)	48
28. Pine Ridge High School (#6881)	49 and 50
29. River Springs Middle School (#7741)	51 through 54
30. Forest Lake Elementary School (#7751)	55 and 56
31. Heritage Middle School (#7771)	57 through 60
32. Freedom Elementary School (#7781)	NA
33. David C. Hinson, Sr. Middle School (#7831)	61 through 63
34. Spirit Elementary School (#7871)	64 and 65
35. Manatee Cove Elementary School (#7881)	66 through 68



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534
FAX: 850-488-6975

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

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

We have examined management's assertion, included in its representation letter dated October 26, 2010, that the Volusia County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Volusia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2010.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

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

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

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

Pursuant to Section 11.45(4)(c), 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
March 16, 2011

SCHEDULE F

Volusia County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Buses</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	521	100.00%	49,156	100.00%
Sample ²	-	-	425	0.86%
<u>Sample Students</u>				
With Exceptions ³	-	-	2	(0.47%)
Net Audit Adjustments	-	-	0	(0.00%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	320	0.65%
Net Audit Adjustments	-	-	320	0.65%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	320	0.65%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 49,156 students in the following ridership categories: 1,405 in IDEA (K-12), Weighted; 230 in IDEA (K-12), Unweighted; 415 in IDEA (PK), Weighted; 31 in IDEA (PK), Unweighted; 197 in Teenage Parents and Infants; 442 in Hazardous Walking; and 46,436 in Two Miles or More. The District also reported operating a total of 521 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 in Finding No. 1 are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Volusia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Volusia County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 54.

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 and October 2009 surveys and the February and June 2010 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 2009 survey and once for the February 2010 survey) will be presented in our findings as two sample students.

- [Ref. 52] The number of days-in-term for 544 students in the July 2009 survey was incorrectly reported as 20 days. The correct number of days-in-term for these students was 19 days. We made the following audit adjustment:

**Students
 Transported
 Net Audit
 Adjustments**

July 2009 Survey

20 Days-in-Term

IDEA (K-12), Weighted	(152)	
IDEA (K-12), Unweighted	(18)	
IDEA (PK), Weighted	(34)	
Hazardous Walking	(8)	
Two Miles or More	<u>(332)</u>	(544)

19 Days-in-Term

IDEA (K-12), Weighted	152	
IDEA (K-12), Unweighted	18	
IDEA (PK), Weighted	34	
Hazardous Walking	8	
Two Miles or More	<u>332</u>	544

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Volusia County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Students
 Transported
 Net Audit
 Adjustments**

Findings

2. [Ref. 51] Our examination disclosed that 320 students, who were enrolled in school and were transported during the July 2009 survey, were eligible to be reported for State transportation funding but were not reported. Management advised us that these students were purposefully omitted from the District’s reported ridership figures because they were transported to instructional programs that did not earn FTE and the District believed that such students were ineligible. Contrary to the District’s belief, however, FTE fundability is not a requirement for student ridership reporting. We made the following audit adjustment:

July 2009 Survey

19 Days-in-Term

IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	4	
IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	1	
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	1	
Hazardous Walking (<i>Non-Sample Students</i>)	8	
Two Miles or More (<i>Non-Sample Students</i>)	<u>306</u>	320

3. [Ref. 53] Two PK students were reported incorrectly in IDEA (PK), Weighted. The IEPs for these students did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. However, the students were eligible for IDEA (PK), Unweighted. We made the following audit adjustment:

February 2010 Survey

90 Days-in-Term

IDEA (PK), Weighted (<i>Sample Students</i>)	(2)	
IDEA (PK), Unweighted (<i>Sample Students</i>)	<u>2</u>	<u>0</u>

Net Audit Adjustments 320

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Volusia County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days-in-term applicable to each survey is correctly determined and reported; (2) all eligible transported students are reported for State transportation funding; and (3) only ESE students whose IEPs indicate that the students meet at least one of the five criteria required for classification in an IDEA-weighted category are reported in such a category.

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.

Volusia County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

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 9-12 or ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Volusia County

For the fiscal year ended June 30, 2010, the District received approximately \$10.7 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Buses</u>	<u>No. of Students</u>
July 2009	53	544
October 2009	233	24,304
February 2010	235	24,270
June 2010*	<u>0</u>	<u>38</u>
Total	<u>521</u>	<u>49,156</u>

**Students in the June 2010 survey were transported using city buses.*

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

Volusia County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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, 2010. 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



Dr. Margaret A. Smith
Superintendent of Schools

P.O. Box 2118 • 200 North Clara Avenue • DeLand, Florida 32721-2118

DeLand (386) 734-7190 Daytona Beach (386) 255-6475 New Smyrna Beach (386) 427-5223 Osteen (407) 860-3322

School Board of Volusia County

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

March 15, 2011

David W. Martin
Auditor General, State of Florida
Room 476A
Claude Pepper Building
111 West Madison Street
Tallahassee, Fl. 32399-1450

Attn: Joseph L. Williams, Section 241

Dear Mr. Martin:

This letter is in response to the draft report on the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2010. The School District of Volusia County is in agreement with the findings of the Auditor General.

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

Certification

To ensure timely completion of ESOL coursework, Human Resources will notify administrators when teachers have inadequate ESOL progress. In addition, instructional personnel evaluations will indicate inadequate ESOL progress with a lower rating in professional development when necessary. Certification requirements for infield and the evaluation process will be presented to administrators at area principal meetings.

ESE

During training meetings, emphasis will be placed on the need to ensure accurate coding of the matrix of services based on the decisions made and documented by the Individual Education Plan (IEP) Committee. If services change as a result of an IEP team decision, a new matrix is developed. The district ESE/SS Compliance Office will continue to conduct ongoing matrix monitoring activities twice yearly.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin

Page 2

March 15, 2011

ESOL

The ESOL Department will conduct district monitoring visits to schools. During these visits, a compliance checklist will be used to check for specific information and data entry elements. Data clerks and/or registrars and ESOL administrators will be interviewed and clarification will be provided for any discrepancies in ESOL procedures. On the spot training will be provided whenever possible. The ELL Student Plans will be reviewed for all required entries per state statutes and regulations. District monitoring visits will be conducted by ESOL Department personnel periodically and those schools with citations will be made a priority. Findings from those visits will be shared with principals at each site and an action plan will be developed.

ESOL Department personnel will also monitor data entry through the review of available district reports and will work with schools to clarify any discrepancies and/or concerns. The Department will also work with MIS to streamline procedures. ESOL Department personnel will also provide training and support to school personnel on an as needed basis.

Career Technical Education

We will provide information to the high school Assistant Principal responsible for the audit in order to eliminate any future findings in the area of On-the-Job Training (OJT) and missing timecards.

1. Annual training will be held for all OJT teachers where rules are covered.
2. Each teacher will receive an OJT manual that is also posted on the web site.
3. We will emphasize the requirements in all future meetings with OJT teachers.

Transportation

All ridership data will be checked against the students' attendance and IEP records to ensure the data meets the criteria for accurate reporting. Transported students not eligible for FTE funding for surveys 1 and 4 will be reported with FTE earned of .0000 in order to generate transportation FTE.

For surveys 1 and 4, days in term will be confirmed with the district FTE contact.

To ensure that students reported in the IDEA, PK Weighted (Category C) ridership category have the special criteria to support the weighted funding, the Transportation Department will match ridership records against the schools' membership records program.

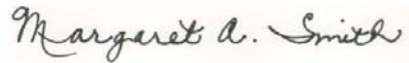
**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

David W. Martin
Page 3
March 15, 2011

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

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

Respectfully,



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

cc: Don Boulware
Jennifer Hoag
Bonnie Lacey
Robert Moll