

**PINELLAS COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENT

Pinellas 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>Janet R. Clark, Chair from 11-17-09; Vice Chair to 11-16-09</i>	<u>1</u>
<i>Nina Hayden</i>	2
<i>Peggy L. O'Shea, Chair to 11-16-09</i>	3
<i>Robin L. Wickle</i>	4
<i>Carol J. Cook, Vice Chair from 11-17-09</i>	5
<i>Linda S. Lerner</i>	6
<i>Mary L. Tyus Brown</i>	7

Dr. Julie M. Janssen, Superintendent

The examination team leader was Mary Anne Pekkala, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to 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.

Pinellas 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
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Pinellas County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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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, ESE Support Levels 4 and 5, and students transported, the Pinellas 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 171 teachers in our sample, 21 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.
- Thirty-four of the 327 students in our ESOL sample and 62 of the 453 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.
- Of the 627 students in our student transportation sample, 79 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to FTE resulted in 105 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 4.2989 but have a potential impact on the District's weighted FTE of a negative 91.9402. Noncompliance related to student transportation resulted in 19 findings and a net audit adjustment of a negative 678 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 Pinellas County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$333,800 (negative 91.9402 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 Pinellas County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pinellas 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 Pinellas County.

The governing body of the District is the District School Board, which is composed of seven 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 146 schools and 7 District-wide educational programs serving prekindergarten through twelfth grade students, reported 104,305.97 unweighted FTE for those students, and received approximately \$152 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 programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. 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 Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$16 million in State transportation funding.



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

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

We have examined management's assertion, included in its representation letter dated August 20, 2010, that the Pinellas County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 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 171 teachers in our sample, 21 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.¹

2. Students

Thirty-four of the 327 students in our ESOL sample² and 62 of the 453 students in our ESE Support Levels 4 and 5 sample³ had exceptions involving 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 reporting errors or records that were not properly and accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 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. 6, 7, 10, 17, 18 19, 20, 37, 38, 44, 45, 53, 54, 63, 67, 68, 78, 79, and 84.

²For ESOL, see SCHEDULE D, Finding Nos. 4, 5, 8, 9, 16, 24, 33, 36, 39, 40, 42, 43, 60, 61, 62, 69, 70, 71, 76, 77, 89, 90, 91, 92, and 100.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 11, 12, 13, 15, 21, 22, 26, 27, 28, 29, 30, 31, 32, 41, 49, 50, 55, 56, 57, 58, 72, 73, 74, 75, 81, 82, 85, 86, 87, 101, 103, and 104.

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 reporting errors or records that were not properly and accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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
May 25, 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

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

<u>Description</u> ¹	<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 FTE</u> ²	<u>% of Population (Sample)</u>
1. Basic						
Population ³	145	100.00%	23,796	100.00%	76,829.1000	100.00%
Sample Size ⁴	22	15.17%	252	1.06%	212.2075	0.28%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	83.3039	-
2. Basic with ESE Services						
Population ³	153	100.00%	3,781	100.00%	19,756.8400	100.00%
Sample Size ⁴	25	16.34%	187	4.95%	159.5940	0.81%
Students w/Exceptions	-	-	(8)	(4.28%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	20.1494	-
3. ESOL						
Population ³	117	100.00%	1,404	100.00%	3,320.0400	100.00%
Sample Size ⁴	20	17.09%	327	23.29%	275.5329	8.30%
Students w/Exceptions	-	-	(34)	(10.40%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(33.5028)	-
4. ESE Support Levels 4 and 5						
Population ³	80	100.00%	951	100.00%	1,112.6500	100.00%
Sample Size ⁴	21	26.25%	453	47.63%	389.9577	35.05%
Students w/Exceptions	-	-	(62)	(13.69%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(28.0821)	-
5. Career Education 9-12						
Population ³	34	100.00%	594	100.00%	3,287.3400	100.00%
Sample Size ⁴	11	32.35%	325	54.71%	59.8707	1.82%
Students w/Exceptions	-	-	(27)	(8.31%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(46.1673)	-

All Programs						
Population ³	153	100.00%	30,526	100.00%	104,305.9700	100.00%
Sample Size ⁴	25	16.34%	1,544	5.06%	1,097.1628	1.05%
Students w/Exceptions	-	-	(131)	(8.48%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.2989)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Pinellas County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 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	146	100.00%	1,134	100.00%
Sample Size ⁴	25	17.12%	171	15.08%
Teachers w/Exceptions	-	-	(21)	(12.28%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District and District-wide educational programs which offered the 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 OJI. The population shown for full-time equivalent (FTE) students is the total FTE for all the District's schools (sample schools plus non-sample 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

Pinellas County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 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	14.2973	1.074	15.3553
102 Basic 4-8	6.1912	1.000	6.1912
103 Basic 9-12	62.8154	1.033	64.8883
111 Grades K-3 with ESE Services	1.0000	1.074	1.0740
112 Grades 4-8 with ESE Services	4.0000	1.000	4.0000
113 Grades 9-12 with ESE Services	15.1494	1.033	15.6493
130 ESOL	(33.5028)	1.124	(37.6571)
254 ESE Support Level 4	(17.5000)	3.520	(61.6000)
255 ESE Support Level 5	(10.5821)	4.854	(51.3655)
300 Career Education 9-12	(46.1673)	1.050	(48.4757)
Total	(4.2989)		(91.9402)

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

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

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0371</u>	<u>#0391</u>	
101 Basic K-3	.....	3.6720	2.3963	6.0683
102 Basic 4-8	.4965	.....	.9008	1.3973
103 Basic 9-12	.6230	.....	.....	.6230
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.1195)	(3.6720)	(3.2971)	(8.0886)
254 ESE Support Level 4	.....	(.5000)	.....	(.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0681</u>	<u>#0711</u>	<u>#0751</u>	<u>#0981</u>	
101	6.0683	.....	.....	.....	.....	6.0683
102	1.3973	.....	.....	.....	.....	1.3973
103	.6230	.....	7.5166	1.2384	.....	9.3780
111	.5000	.....	.....	.....	.....	.5000
112	.0000	.5000	.....	.....	(.5000)	.0000
113	.0000	3.0000	.6136	.5000	2.0000	6.1136
130	(8.0886)	.....	(1.5340)	(.7699)	.....	(10.3925)
254	(.5000)	.0000	.....	(.5000)	(2.5000)	(3.5000)
255	.0000	(3.5000)	(.6136)	(.4685)	.....	(4.5821)
300	<u>.0000</u>	<u>.....</u>	<u>(6.5195)</u>	<u>(.1134)</u>	<u>.....</u>	<u>(6.6329)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.5369)</u>	<u>(.1134)</u>	<u>(1.0000)</u>	<u>(1.6503)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1031</u>	<u>#1131</u>	<u>#1361</u>	<u>#1421</u>	
101	6.0683	.....	1.0000	.....	.7290	7.7973
102	1.3973	.....	.4653	.9306	.5368	3.3300
103	9.3780	19.5840	.....	.....	.....	28.9620
111	.5000	.....	.....	.5000	.....	1.0000
112	.0000	.....	.....	.5000	.....	.5000
113	6.1136	1.5000	.....	.....	.....	7.6136
130	(10.3925)	(2.5767)	(1.4653)	(.9306)	(1.2658)	(16.6309)
254	(3.5000)	(.6534)	.....	(.5000)	.....	(4.6534)
255	(4.5821)	(.8466)	.....	(.5000)	.....	(5.9287)
300	<u>(6.6329)</u>	<u>(17.2374)</u>	.....	.....	.....	<u>(23.8703)</u>
Total	<u>(1.6503)</u>	<u>(.2301)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8804)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1531</u>	<u>#1801</u>	<u>#1811</u>	<u>#2081</u>	
101	7.7973	.....	.....	5.0000	.....	12.7973
102	3.3300	.....	.5000	1.8959	.....	5.7259
103	28.9620	1.9179	.....	.....	.5390	31.4189
111	1.0000	.....	.....	(.5000)	.....	.5000
112	.5000	.....	3.0000	.....	.....	3.5000
113	7.6136	(.5000)	.....	.....	.....	7.1136
130	(16.6309)	(.4179)	.....	(5.8959)	(.5390)	(23.4837)
254	(4.6534)	(.5000)	(3.5000)	(.5000)	.....	(9.1534)
255	(5.9287)	(.5000)	(.5000)	.....	.....	(6.9287)
300	<u>(23.8703)</u>	<u>(.4604)</u>	.....	.....	<u>(.5390)</u>	<u>(24.8697)</u>
Total	<u>(1.8804)</u>	<u>(.4604)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.5390)</u>	<u>(3.3798)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2141</u>	<u>#2301</u>	<u>#2581</u>	<u>#2641</u>	
101	12.7973	1.0000	.5000	.....	.....	14.2973
102	5.7259	.....	.4653	.....	.....	6.1912
103	31.4189	.....	.....	.5000	3.3520	35.2709
111	.5000	.....	.5000	.....	.....	1.0000
112	3.5000	.....	.....	.....	.....	3.5000
113	7.1136	.....	.....	1.5000	.....	8.6136
130	(23.4837)	(1.0000)	(.9653)	.....	(2.7520)	(28.2010)
254	(9.1534)	.....	(.5000)	.0000	.....	(9.6534)
255	(6.9287)	.....	.....	(2.0000)	.....	(8.9287)
300	<u>(24.8697)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.6000)</u>	<u>(25.4697)</u>
Total	<u>(3.3798)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.3798)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3031</u>	<u>#3231</u>	<u>#3421</u>	<u>#3921</u>	
101	14.2973	.....	.....	.....	.....	14.2973
102	6.1912	.....	.....	.....	.....	6.1912
103	35.2709	20.2785	.....	5.3615	1.4642	62.3751
111	1.0000	.....	.....	.....	.....	1.0000
112	3.5000	.....	.5000	.....	.....	4.0000
113	8.6136	3.5000	2.5000	(.5000)	(1.4642)	12.6494
130	(28.2010)	.....	.....	(4.8615)	.....	(33.0625)
254	(9.6534)	(3.5000)	(3.3466)	.....	.....	(16.5000)
255	(8.9287)	(.5000)	.3466	.....	.....	(9.0821)
300	(25.4697)	(19.9319)	.....	(.2456)	(.2199)	(45.8671)
Total	(3.3798)	(.1534)	.0000	(.2456)	(.2199)	(3.9987)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

Program No.	Brought Forward	Audit Adjustments¹		Total
		#4521	#6181	
101 Basic K-3	14.2973	.....	.....	14.2973
102 Basic 4-8	6.1912	.....	.....	6.1912
103 Basic 9-12	62.3751	.4403	.....	62.8154
111 Grades K-3 with ESE Services	1.0000	.....	.....	1.0000
112 Grades 4-8 with ESE Services	4.0000	.....	.....	4.0000
113 Grades 9-12 with ESE Services	12.6494	.5000	2.0000	15.1494
130 ESOL	(33.0625)	(.4403)	.....	(33.5028)
254 ESE Support Level 4	(16.5000)	(.5000)	(.5000)	(17.5000)
255 ESE Support Level 5	(9.0821)	.....	(1.5000)	(10.5821)
300 Career Education 9-12	(45.8671)	(.1468)	(.1534)	(46.1673)
Total	(3.9987)	(.1468)	(.1534)	(4.2989)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Pinellas County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 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 2009-10* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly and accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 47.

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**FTE Calculations for Grades PK-3**

1. [Ref. 1] Our review of the District's reporting of FTE Earned, Course for students in grades PK-3 disclosed that the FTE calculation was incorrectly based upon 720 hours of instruction per 180-day school year. While the FTE General Instructions 2009-10 make provisions for the conversion of FTE Earned, Course for certain students, including grades PK-3 students who have Class Minutes, Weekly that are greater than or equal to 720 hours but less than or equal to 900 hours, this conversion is not applicable or necessary when the bell schedule and calendar support a 900-hour school year.

**Net Audit
Adjustments
(Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**District-Wide** (Continued)**FTE Calculations for Grades PK-3** (Continued)

Accordingly, the FTE Earned, Course should have been reported in accordance with Appendix A of the FTE General Instructions 2009-10. Since this calculation error generally results in only a minor weighted FTE effect and is limited to only those students whose schedule has more than one program reported in it (primarily in the ESOL Program), we made no audit adjustment.

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Ineligible Courses Reported in ESOL

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

102 Basic 4-8	.4965	
103 Basic 9-12	.6230	
130 ESOL	<u>(1.1195)</u>	<u>.0000</u>
		<u>.0000</u>

Belleair Elementary School (#0371)

3. [Ref. 37101] The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Belleair Elementary School (#0371) (Continued)

4. [Ref. 37102] The parents of one ELL student who had returned to the District after an absence of approximately ten months were not notified of their child’s reentry into the ESOL Program. We made the following audit adjustment:

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

5. [Ref. 37103] Two ELL students were not properly documented for continued ESOL placement. The students met exit criteria based on their proficiency scores using the CELLA assessment and their files did not contain any other assessments or ELL Committee recommendations needed to justify their continuation in the ESOL Program. We made the following audit adjustment:

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

6. [Ref. 37170/71] The parents of ELL students were not notified of two teachers’ out-of-field status in ESOL until November 2, 2009, after the October 2009 survey. We made the following audit adjustments:

<u>Ref. 37170</u>		
101 Basic K-3	1.3655	
130 ESOL	(1.3655)	.0000

<u>Ref. 37171</u>		
101 Basic K-3	.8065	
130 ESOL	(.8065)	.0000

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Blanton Elementary School (#0391)

7. [Ref. 39170] One teacher, whose classes included ELL students, had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. However, since the student involved was adjusted in Finding No. 8 (Ref. 39101), we made no audit adjustment here.

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8. [Ref. 39101] The parents of one ELL student who had been exited in a prior year and now has been reclassified into the ESOL Program were not notified of their child's reentry into that Program. We made the following audit adjustment:

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

9. [Ref. 39102] One student was incorrectly reported in the ESOL Program. The student had been exited from the Program and monitored for the required two-year period; however, the student was incorrectly reclassified into the ESOL Program. The student should have been coded as "LZ" for the remainder of the student's school career. We made the following audit adjustment:

102 Basic 4-8	.9008	
130 ESOL	(.9008)	.0000

10. [Ref. 39171] One teacher, whose classes included ELL students, had earned only 240 of the 300 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	1.3963	
130 ESOL	(1.3963)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Paul B. Stephens ESE Center (#0681)

11. [Ref. 68101] Eight ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	<u>(2.5000)</u>	.0000

12. [Ref. 68102] The Matrix of Services forms for two ESE students incorrectly included one Special Considerations point for which the students were not eligible. The point was designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. These students had a Level 5 rating in only three Domains. We made the following audit adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

13. [Ref. 68103] The Matrix of Services forms for four ESE students were not reviewed and updated when the students' IEPs had been amended. We also noted the Matrix of Services form for one of the students also in the October 2009 survey in Program No. 254 (ESE Support Level 4) did not show the individual services authorized under Domains A and B. We recalculated the Matrix of Services form to reflect only the services specified and determined that the student was eligible for Program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.5000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Clearwater High School (#0711)</u>		
14. [Ref. 71101] <u>The timecards for four 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	(.5369)	(.5369)
15. [Ref. 71102] <u>One student in the October 2009 and February 2010 surveys was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. However, the student was also receiving on-campus instruction (920 instructional minutes each reporting survey) and should have been reported in Program No. 113 (Grades 9-12 with ESE Services) for that instructional time. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.6136	
255 ESE Support Level 5	(.6136)	.0000
16. [Ref. 71103] <u>The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We made the following audit adjustment:</u>		
103 Basic 9-12	.3835	
130 ESOL	(.3835)	.0000
17. [Ref. 71170] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held academic-based certification in Business Education (Level 1) but taught a course that required experience-based Business Education (Level G). We made the following audit adjustment:</u>		
103 Basic 9-12	.0767	
300 Career Education 9-12	(.0767)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Clearwater High School (#0711) (Continued)

18. [Ref. 71171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English and Spanish but taught courses that required certification in Business Education. We made the following audit adjustment:

103 Basic 9-12	5.9059	
300 Career Education 9-12	<u>(5.9059)</u>	.0000

19. [Ref. 71172/73] Two Social Science teachers had not earned the required number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher had earned only 10 points [Ref. 71172] and one teacher [Ref. 71173] had earned none.) We made the following audit adjustments:

<u>Ref. 71172</u>		
103 Basic 9-12	.6903	
130 ESOL	<u>(.6903)</u>	.0000

<u>Ref. 71173</u>		
103 Basic 9-12	.3835	
130 ESOL	<u>(.3835)</u>	.0000

20. [Ref. 71174] One teacher was appropriately approved by the School Board to teach ESOL out of field; however, the teacher 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:

103 Basic 9-12	.0767	
130 ESOL	<u>(.0767)</u>	.0000
		<u>(.5369)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Countryside High School (#0751)</u>		
21. [Ref. 75101] <u>One student was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. However, the student was also receiving on-campus instruction (1,405 minutes) and should have been reported in Program No. 103 (Basic 9-12) for that instructional time. We made the following audit adjustment:</u>		
103 Basic 9-12	.4685	
255 ESE Support Level 5	<u>(.4685)</u>	.0000
22. [Ref. 75102] <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
23. [Ref. 75103] <u>The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours than were reported (2 hours versus 7.67 hours). We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.1134)</u>	(.1134)
24. [Ref. 75105] <u>The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We made the following audit adjustment:</u>		
103 Basic 9-12	.7699	
130 ESOL	<u>(.7699)</u>	.0000
		<u>(.1134)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Hamilton Disston School (#0981)**

25. [Ref. 98106] We noted the following procedural deficiencies regarding the School's automated student attendance system: (a) School personnel did not always follow District procedures to ensure the accuracy of the automated attendance system, (b) the reports showing which teachers had not recorded daily period-by-period attendance were not timely generated and follow-up procedures were not performed to ensure that accurate attendance was ultimately recorded, and (c) the School did not retain documentation to support that the Principal had certified the completeness and accuracy of the automated student attendance. Notwithstanding these procedural deficiencies, we were able to also use alternate records to supplement the automated records for clarity and to ultimately verify the students' overall attendance and made no audit adjustment for these particular procedural deficiencies except as noted in Finding No. 26 (Ref. 98101) and No. 27 (Ref. 98102).

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26. [Ref. 98101] One ESE student was incorrectly reported as in membership during the October 2009 survey. The student should have been withdrawn from Hamilton Disston School on October 9, 2009 (prior to the October 2009 survey) when registered at Calvin A. Hunsinger School by his parent. Records indicated the student was not in actual attendance at Calvin A. Hunsinger School until October 19, 2009 (after the October 2009 survey); however, this was the date reflected as the withdrawal date from Hamilton Disston School. Consequently, we determined that the student was not in attendance or in membership at either School during that reporting survey. We also noted that the student's IEP had not been updated to reflect a change in services (coming from an out-of-county juvenile detention center) and that the student's file did not contain a current *Matrix of Services* form. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Hamilton Disston School (#0981)</u> (Continued)		
254 ESE Support Level 4	(.5000)	(.5000)
27. [Ref. 98102] <u>One ESE student was not in attendance during the February 2010 survey and should not have been included with that survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.5000)	(.5000)
28. [Ref. 98103] <u>Three ESE students (two from our ESE Support Levels 4 and 5 sample and one from our Basic with ESE Services sample) were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5000)	.0000
29. [Ref. 98104] <u>The services noted on one ESE student's IEP were services provided at the student's prior school placement and did not reflect those provided at his current school. We also noted that the student's file did not contain a <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	(.5000)	.0000
30. [Ref. 98105] <u>The file for one student did not contain a <i>Matrix of Services</i> form to accompany the student's IEP. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>(1.0000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Dixie M. Hollins High School (#1031)

31. [Ref. 103101] Two ESE students were not reported in accordance with their Matrix of Services forms. One of the students was only attending part-time at Dixie M. Hollins High School (#1031) during the October 2009 survey with the remainder of the student’s schedule at Richard L. Sanders School (#3231). We adjusted the Richard L. Sanders School portion in Finding No. 88 (Ref. 323105) and made the following audit adjustment for this School:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.6534)	
255 ESE Support Level 5	<u>.1534</u>	.0000

32. [Ref. 103102] We noted the following exceptions for one ESE student in the October 2009 and February 2010 surveys reported in Program No. 255 (ESE Support Level 5):

- a. In the October 2009 survey, the Matrix of Services form was not reviewed and updated when the student’s new IEP was prepared on December 11, 2008.
- b. In the February 2010 survey, the Matrix of Services form that accompanied the newly prepared IEP (dated December 8, 2009) incorrectly included health care services that were provide by a “private” duty nurse (service not provided by the District) and thus was not eligible for consideration for inclusion in the Matrix of Services form. We also noted that one Special Consideration point was added for which the student was not eligible and that student was not reported in accordance with the Matrix of Services form.

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Dixie M. Hollins High School (#1031)</u> (Continued)		
33. [Ref. 103103] <u>We noted the following exceptions involving the parental notification letters for two ELL students: (a) the letter for one student was dated March 1, 2010, after the reporting survey periods; and (b) the letter for one student was missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	1.7074	
130 ESOL	<u>(1.7074)</u>	.0000
34. [Ref. 103104] <u>The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.0767)</u>	(.0767)
35. [Ref. 103105] <u>The timecard for one Career Education 9-12 (OJT) student indicated that he did not work during the reporting survey. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.1534)</u>	(.1534)
36. [Ref. 103106] <u>The file for one ELL student did not contain an <i>ELL Student Plan</i> for the October 2009 reporting survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.3885	
130 ESOL	<u>(.3885)</u>	.0000
37. [Ref. 103170] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held academic-based certification in Technology Education (Level 1) but taught courses that required experience-based coverage for Machine Shop, Metal Work, or Tool and Die (Level G). We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Dixie M. Hollins High School (#1031)</u> (Continued)	
103 Basic 9-12	17.0073
300 Career Education 9-12	(17.0073)
	.0000
38. [Ref. 103171] <u>One teacher, whose class included ELL students, had earned only 120 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:</u>	
103 Basic 9-12	.4808
130 ESOL	(.4808)
	.0000
	(.2301)
<u>Eisenhower Elementary School (#1131)</u>	
39. [Ref. 113101] <u>The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a fifth year. Assessments were conducted in April 2009; however, the assessments should have been conducted just prior to the start of the student's fifth year of ESOL placement (November 2, 2009) as determined by the student's ESOL anniversary date. We made the following audit adjustment:</u>	
102 Basic 4-8	.4653
130 ESOL	(.4653)
	.0000
40. [Ref. 113102] <u>The files for two students did not contain an ELL Student Plan for the 2009-10 school year. We made the following audit adjustment:</u>	
101 Basic K-3	1.0000
130 ESOL	(1.0000)
	.0000
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Fuguitt Elementary School (#1361)</u>	
41. [Ref. 136101] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We made the following audit adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	(.5000)
	.0000
42. [Ref. 136102] <u>The file for one ELL student did not contain documentation to support that the student's parents had been notified of the student's ESOL placement. We made the following audit adjustment:</u>	
102 Basic 4-8	.9306
130 ESOL	(.9306)
	.0000
	.0000
<u>Lynch Elementary School (#1421)</u>	
43. [Ref. 142101] <u>The parents of one ELL student who had returned to the District after an absence of approximately one year were not notified of the student's reentry into the ESOL Program. We made the following audit adjustment:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
44. [Ref. 142170] <u>The parents of ELL students were not notified of one teacher's out-of-field status in ESOL. We also noted that the teacher had earned only 60 of the 300 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>	
102 Basic 4-8	.5368
130 ESOL	(.5368)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lynch Elementary School (#1421) (Continued)

45. [Ref. 142171] One teacher, whose class 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	.2290	
130 ESOL	(.2290)	.0000
		.0000

Gibbs High School (#1531)

46. [Ref. 153107] We noted the following procedural deficiencies regarding completing and maintaining the timecards for students in Career Education 9-12 (OJT):

- a. The timecards did not always clearly indicate each student’s place of employment.
- b. The timecards were not always legible, mathematically accurate, and fully completed, including information regarding unpaid breaks and meals.
- c. There was no distinction made between on-site and off-site internships and the appropriate recordkeeping and documentation for each site.
- d. There was no definitive process in place to ensure that students who were not working during the reporting survey or who had not turned in timecards were not funded for the unsupported work time.
- e. Documentation of work hours (completed for FTE week and also monthly) were inconsistent between the two styles of timecards utilized. The specific daily times and hours worked on each of the timecard styles were not the always the same on both cards.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Gibbs High School (#1531)</u> (Continued)	
<u>Notwithstanding these procedural deficiencies, we were able to validate the number of hours reported and funded for FTE for our sample students, with the exception of those noted in Finding No. 47 (Ref. 153101) and No. 48 (Ref. 153102); consequently, we made no specific audit adjustments for these procedural deficiencies.</u>	
	.0000
47. [Ref. 153101] <u>The timecards for four 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	(.2975) (.2975)
48. [Ref. 153102] <u>The timecards for three Career Education 9-12 (OJT) students indicated that they did not work during the reporting survey. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.1629) (.1629)
49. [Ref. 153103] <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	(.5000) .0000
50. [Ref. 153104] <u>The <i>Matrix of Services</i> form for one ESE student was not reviewed and updated when the student's new IEP was prepared on September 17, 2009. We also noted that the <i>Matrix of Services</i> form incorrectly included one Special Considerations point designated for students with a <i>Matrix</i> score of 17 points and a Level 5 rating in three Domains. The student's <i>Matrix</i> score was 21 points. We made the following audit adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings	Net Audit Adjustments (Unweighted FTE)
Gibbs High School (#1531) (Continued)	
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	(.5000)
	.0000
51. [Ref. 153105] <u>There was no evidence that the parents of one ESE student had been advised of, and invited to, the student’s IEP-development meeting. We made the following audit adjustment:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	(1.0000)
	.0000
52. [Ref. 153106] <u>The files for one ESE student did not contain an IEP that was valid for the October 2009 survey. We made the following audit adjustment:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000)
	.0000
53. [Ref. 153170] <u>One teacher taught 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 parents of the ELL students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:</u>	
103 Basic 9-12	.1059
130 ESOL	(.1059)
	.0000
54. [Ref. 153171] <u>The parents of ELL students of one teacher were not notified of the teacher’s out-of-field status in ESOL. We made the following audit adjustment:</u>	
103 Basic 9-12	.3120
130 ESOL	(.3120)
	.0000
	(.4604)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Calvin A. Hunsinger School (#1801)</u>		
55. [Ref. 180101] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We also noted the IEP for one of the students was missing and could not be located. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000
56. [Ref. 180102] <u>The Matrix of Services forms for three ESE students were not reviewed and updated when the students' new IEPs were prepared. We also noted that one of the students was dismissed from one of the student's ESE Program placements in the October 2009 survey necessitating that a new Matrix of Services form be prepared. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(1.5000)</u>	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
57. [Ref. 180103] <u>One ESE student was not in attendance at the Calvin A. Hunsinger School during the October 2009 reporting survey as of date certain and had been enrolled in the Pinellas Regional Juvenile Detention Center (#8031) during this time. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.5000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

High Point Elementary School (#1811)

58. [Ref. 181101] The schedule for one student (who was in our ESE Support Levels 4 and 5 sample) was incorrectly reported in program No. 254 (ESE Support Level 4). The student was not an ESE student and was receiving instruction in Basic education and should have been reported in Program No. 102 (Basic 4-8). We made the following audit adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000

59. [Ref. 181102] There was no evidence that the parents of one ESE student had been advised of, and invited to, the student’s IEP-development meeting. We made the following audit adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

60. [Ref. 181103] The English language proficiency of two students was prematurely assessed prior to the students’ continued ESOL placements for a fourth or fifth year. Assessments were conducted in March and April 2009; however, these assessments should have been conducted just prior to the start of the students’ fourth or fifth year of ESOL placement (December 2009 and January 2010, respectively) as determined by the students’ ESOL anniversary dates. We made the following audit adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.4653	
130 ESOL	(.9653)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>High Point Elementary School (#1811)</u> (Continued)			
61. [Ref. 181104] <u>One ELL student was placed in ESOL based on English language proficiency assessments that were done prior to the student's initial enrollment in the District. Assessments should be conducted as soon as possible after a student's enrollment. We made the following audit adjustment:</u>			
101 Basic K-3	.5000		
130 ESOL	(.5000)		.0000
62. [Ref. 181105] <u>The file for one ELL student was missing and could not be located. We made the following audit adjustment:</u>			
102 Basic 4-8	.9306		
130 ESOL	(.9306)		.0000
63. [Ref. 181170] <u>One teacher, whose class included ELL students, had not timely earned 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>			
101 Basic K-3	3.5000		
130 ESOL	(3.5000)		.0000
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Largo High School (#2081)

64. [Ref. 208172] One teacher whose temporary certificate in Math had expired and who had not timely met the requirement of a passing score on the professional education competency examination was hired as a long-term substitute and taught courses during the school term covered by the February 2010 survey. These courses also included ELL students and 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. Since there are no specific limitations placed on substitute teachers 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

65. [Ref. 208101] The timecards for two Career Education 9-12 (OJT) students indicated that they did not work during the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(.2310)	(.2310)
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66. [Ref. 208102] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.3080)	(.3080)
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67. [Ref. 208170] One teacher, whose class 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:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Largo High School (#2081)</u> (Continued)		
103 Basic 9-12	.3850	
130 ESOL	(.3850)	.0000
68. [Ref. 208171] <u>One Social Science 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	.1540	
130 ESOL	(.1540)	.0000
		<u>(.5390)</u>
<u>Lealman Avenue Elementary School (#2141)</u>		
69. [Ref. 214101] <u>The parents of one ELL student who had returned to the District after an absence of approximately one year were not notified of their child's re-entry into the ESOL Program. We made the following audit adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		<u>.0000</u>
<u>McMullen-Booth Elementary School (#2301)</u>		
70. [Ref. 230101] <u>The ELL Student Plan that was in one ELL student's file had not been prepared and printed until after the October 2009 survey. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

McMullen-Booth Elementary School (#2301) (Continued)

71. [Ref. 230102] The ELL Committee for one student did not consider at least two of the five criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, prior to recommending the student’s continued placement in ESOL. We made the following audit adjustment:

102 Basic 4-8	.4653	
130 ESOL	<u>(.4653)</u>	.0000

72. [Ref. 230103] The Matrix of Services form for one ESE student was not reviewed and updated when the student’s new IEP was prepared. We made the following audit adjustment:

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

Nina Harris ESE Center (#2581)

73. [Ref. 258101] The Matrix of Services forms for three ESE students incorrectly included one Special Considerations point for which the students were not eligible. The point was designated for students with a Matrix score of 17 points and a Level 5 rating in three Domains. The Matrix scores were 21 points. We made the following audit adjustment:

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

74. [Ref. 258102] One ESE student was not reported in accordance with the student’s Matrix of Services form. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Nina Harris ESE Center (#2581)</u> (Continued)	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
75. [Ref. 258103] <u>The Matrix of Services forms for three ESE students were missing and could not be located. We also noted that the IEP for one of the students was missing and could not be located. We made the following audit adjustment:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	(1.5000)
	.0000
	.0000
<u>Northeast High School (#2641)</u>	
76. [Ref. 264102] <u>The files for two ELL students did not contain evidence that the parents were notified of the students' ESOL placement. We also noted that the placement assessment for one of the students did not include an oral language proficiency test. We made the following audit adjustment:</u>	
103 Basic 9-12	1.3804
130 ESOL	(1.3804)
	.0000
77. [Ref. 264103] <u>The parental notification letter for one ELL student was not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e., prior to survey). We made the following audit adjustment:</u>	
103 Basic 9-12	.9108
130 ESOL	(.9108)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Northeast High School (#2641) (Continued)

78. [Ref. 264170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in School Social Work but taught a course that required certification in Family and Consumer Sciences. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.6000	
300 Career Education 9-12	(.6000)	.0000

79. [Ref. 264171] One Science 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:

103 Basic 9-12	.4608	
130 ESOL	(.4608)	.0000
		<u>.0000</u>

Osceola High School (#3031)

80. [Ref. 303104] We noted the following procedural deficiencies regarding the School’s automated student attendance system: (a) School personnel did not always follow District procedures to ensure the accuracy of the automated attendance system; (b) the reports showing which teachers had not recorded daily period-by-period attendance were not timely generated and follow-up procedures were not performed to ensure that accurate attendance was ultimately recorded; and (c) the School did not retain documentation to support that the Principal had certified the completeness and accuracy of the automated student attendance (specifically for the February 2010 survey).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Osceola High School (#3031) (Continued)

Notwithstanding these procedural deficiencies, we were able to also use alternate records to supplement the automated records for clarity and ultimately verify the students' overall attendance and made no audit adjustment for these particular procedural deficiencies.

.0000

81. [Ref. 303101] One student, who had been dismissed from the Hospital and Homebound Program on June 29, 2009, and was attending school full-time and enrolled in Basic education classes, was inadvertently reported in Program No. 255 (ESE Support Level 5) for his instruction during the October 2009 survey. We made the following audit adjustment:

103 Basic 9-12	.4233	
255 ESE Support Level 5	(.5000)	
300 Career Education 9-12	<u>.0767</u>	.0000

82. [Ref. 303102] The Matrix of Services forms for six ESE students were not reviewed when the students' new IEPs were prepared. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	3.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000

83. [Ref. 303103] The timecard for one Career Education 9-12 (OJT) student indicated that she did not work during the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	<u>(.1534)</u>	(.1534)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Osceola High School (#3031) (Continued)

84. [Ref. 303170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Chemistry and Physics but taught courses that required certification in Technology Education or Industrial Arts. We also noted that the parents of the students concerned were not notified of the teacher’s out-of-field status. We made the following audit adjustment:

103 Basic 9-12	19.8552	
300 Career Education 9-12	<u>(19.8552)</u>	<u>.0000</u>
		<u>(.1534)</u>

Richard L. Sanders School (#3231)

85. [Ref. 323101] The Matrix of Services form (dated April 22, 2009, that also corresponded to the IEP written on the same date) for one ESE student indicated that it was reviewed on October 1, 2009; however, a new Matrix of Services form was prepared on May 4, 2009, to correspond to the amended IEP (written on the same day) placing the student in the Hospital and Homebound Program and also reflected those services. Consequently, upon the student returning to the School and attending regular classes, there should have been a new Matrix of Services form prepared to reflect the services while attending on-campus instruction and to correspond to the amended IEP (written on May 7, 2009) establishing the student’s return to on-campus instruction (as of June 2, 2009). We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Richard L. Sanders School (#3231)</u> (Continued)		
86. [Ref. 323102] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
87. [Ref. 323103/04] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We made the following audit adjustment:</u>		
<u>Ref. 323103</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
<u>Ref. 323104</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
88. [Ref. 323105] <u>One non-sample ESE student was not reported in accordance with the student's Matrix of Services form. The student was in the original sample at Dixie M. Hollins High School (#1031) and was attending there part-time as well as part-time at Richard L. Sanders School (#3231). We adjusted the Dixie M. Hollins High School portion in Finding No. 31 (Ref. 103101) and made the following audit adjustment for this school:</u>		
254 ESE Support Level 4	<u>(.3466)</u>	
255 ESE Support Level 5	<u>.3466</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pinellas Park High School (#3421)

89. [Ref. 342101] Three ELL students were placed in ESOL based on English language proficiency assessments that were done prior to the students' initial enrollment in the District. Assessments should be conducted as soon as possible after a student's enrollment. We made the following audit adjustment:

103 Basic 9-12	2.2572	
130 ESOL	<u>(2.2572)</u>	.0000

90. [Ref. 342102] The English language proficiency of three students was prematurely assessed prior to the student's continued ESOL placement for a fourth or sixth year. Assessments were conducted in March, April, or May 2009; however, the assessments should have been conducted just prior to the start of the student's fourth or sixth year of ESOL placement (November 14, 2009, January 10, 2010, and November 8, 2009, respectively) as determined by the students' ESOL anniversary dates. We also noted that the ELL Committee documentation of teacher input did not clearly indicate why the students were in need of ESOL services. We made the following audit adjustment:

103 Basic 9-12	1.1876	
130 ESOL	<u>(1.1876)</u>	.0000

91. [Ref. 342103] The file for one student did not contain an ELL Student Plan for the October 2009 reporting survey. We made the following audit adjustment:

103 Basic 9-12	.4584	
130 ESOL	<u>(.4584)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Pinellas Park High School (#3421)</u> (Continued)		
92. [Ref. 342104] <u>The parents of one ELL student were not notified of the student's ESOL placement until August 30, 2010, after the reporting surveys. We made the following audit adjustment:</u>		
103 Basic 9-12	.9583	
130 ESOL	(.9583)	.0000
93. [Ref. 342105] <u>The file for one ESE student did not contain an IEP that was valid for the February 2010 survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
94. [Ref. 342106] <u>The timecard for one Career Education 9-12 (OJT) student indicated that she worked only 3 hours during the reporting survey, but she was reported for 7.63 hours of work. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0928)	(.0928)
95. [Ref. 342107] <u>The timecard for one Career Education 9-12 (OJT) student indicated that she did not work during the reporting survey. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1528)	(.1528)
		(.2456)
<u>Seminole High School (#3921)</u>		
96. [Ref. 392101] <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	(.1841)	(.1841)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
Seminole High School (#3921) (Continued)		
97. [Ref. 392102] <u>The timecard for one Career Education 9-12 (OJT) student was not signed by her employer and thus did not adequately support the reported work hours. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0358)	(.0358)
98. [Ref. 392103] <u>The files for two ESE students did not contain evidence that the students' parents were invited to participate in the IEP-preparation process. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
99. [Ref. 392104] <u>The file for one ESE student did not include an IEP that was valid for the February 2010 survey. We made the following audit adjustment:</u>		
103 Basic 9-12	.4642	
113 Grades 9-12 with ESE Services	(.4642)	.0000
		(.2199)
Tarpon Springs High School (#4521)		
100. [Ref. 452101] <u>The parents of one ELL student who had returned to the District after an absence of approximately two years were not notified of their child's re-entry into the ESOL Program. We made the following audit adjustment:</u>		
103 Basic 9-12	.4403	
130 ESOL	(.4403)	.0000
101. [Ref. 452102] <u>The Matrix of Services form for one ESE student was missing and could not be located. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Tarpon Springs High School (#4521)</u> (Continued)	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
102. [Ref. 452103] <u>The timecard for one student in Career Education 9-12 (OJT) indicated that the student was not employed during the week of the reporting survey. We also noted that there was no documentation that the student was otherwise engaged in a job search. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.1468)
	(.1468)
<u>East Lake High School (#6181)</u>	
103. [Ref. 618101] <u>The Matrix of Services forms for two ESE students were missing and could not be located. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	1.0000
255 ESE Support Level 5	(1.0000)
	.0000
104. [Ref. 618102] <u>The Matrix of Services forms for two ESE students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	(.5000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

**Net Audit
Adjustments
(Unweighted FTE)**

Findings

East Lake High School (#6181) (Continued)

105. [Ref. 618103] The timecard for one student in Career Education 9-12 (OJT) indicated that the student was not employed during the week of the reporting survey. We also noted that there was no documentation that the student was otherwise engaged in a job search. We made the following audit adjustment:

300 Career Education 9-12	<u>(.1534)</u>	<u>(.1534)</u>
		<u>(.1534)</u>
Net Audit Adjustments		<u>(4.2989)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) Grades PK-3 students are reported for the appropriate instructional time based on their weekly schedule; (3) automated attendance records are properly maintained and complete for each school, District procedures are followed as intended, and documentation is retained to ensure accuracy and completeness; (4) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported with that survey's results; (5) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (6) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to student's entry into that year based on their individual anniversary dates; (7) the parents of ELL students who have left the District and have returned as well as re-entered into the ESOL Program should be notified of their reentry into this Program; (8) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (9) ESE Support Level 5 reporting for students in the Hospital and Homebound program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (10) ESE students are reported in accordance with their *Matrix of Services* forms; (11) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (12) parents are appropriately notified of teachers' out-of-field status; and (13) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)

Reporting (Continued)

- 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
- 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

Career Education On-the-Job Attendance

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

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

Regulatory Citations (Continued)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

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.

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

NOTE A - SUMMARY

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

1. School District of Pinellas County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Pinellas County, Florida. Those services are provided primarily to 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 Pinellas County.

For the fiscal year ended June 30, 2010, the District operated 146 schools and 7 District-wide educational programs serving prekindergarten through twelfth grade students, reported 104,305.97 unweighted FTE, and received approximately \$152 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 programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

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

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

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

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide (FTE Calculations for Grades PK-3)	1
District-Wide (Ineligible Courses Reported in ESOL)	2
1. Belcher Elementary School	NA
2. Belleair Elementary School	3 through 6
3. Blanton Elementary School	7 through 10
4. Paul B. Stephens ESE Center	11 through 13
5. Clearwater High School	14 through 20
6. Countryside High School	21 through 24
7. Hamilton Disston School	25 through 30
8. Dixie M. Hollins High School	31 through 38
9. Eisenhower Elementary School	39 and 40
10. Fuguitt Elementary School	41 and 42
11. Lynch Elementary School	43 through 45
12. Gibbs High School	46 through 54
13. Calvin A. Hunsinger School	55 through 57
14. High Point Elementary School	58 through 63
15. Largo High School	64 through 68
16. Lealman Avenue Elementary School	69
17. McMullen-Booth Elementary School	70 through 72
18. Nina Harris ESE Center	73 through 75
19. Northeast High School	76 through 79
20. Osceola High School	80 through 84
21. Richard L. Sanders School	85 through 88
22. Pinellas Park High School	89 through 95
23. Seminole High School	96 through 99
24. Tarpon Springs High School	100 through 102
25. East Lake High School	103 through 105



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

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

We have examined management's assertion, included in its representation letter dated August 20, 2010, that the Pinellas County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 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

Our examination procedures disclosed material noncompliance involving the student ridership data reported by the District as follows: 79 of the 627 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 2, 3, 4, 5, 6, 7, 8, and 9.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 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 G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

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

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

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

Pursuant to Section 11.45(4)(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

May 25, 2011

SCHEDULE F

Pinellas 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 Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	1,219	100.00%	69,057	100.00%
Sample ²	-	-	627	0.91%
<u>Sample Students</u>				
With Exceptions ³	-	-	79	(12.60%)
Net Audit Adjustments	-	-	(26)	(4.15%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	926	1.34%
Net Audit Adjustments	-	-	(652)	0.94%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(678)	0.98%

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 69,057 students in the following ridership categories: 4,375 in IDEA (K-12), Weighted; 400 in IDEA (K-12), Unweighted; 931 in IDEA (PK), Weighted; 60 in IDEA (PK), Unweighted; 328 in Teenage Parents and Infants; 2,287 in Hazardous Walking; 59,947 in Two Miles or More; 55 in Center to Center (IDEA), Weighted; 542 in Center to Center (IDEA), Unweighted; and 132 in Center to Center (Vocational). The District also reported operating a total of 1,219 vehicles (all buses). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Pinellas County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 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. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Pinellas County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 71.

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.

1. [Ref. 51] The reported number of buses in operation in the October 2009 and the June 2010 surveys were each understated by one bus. We also noted that one student was inadvertently coded as term type "A" in the October 2009 survey, resulting in the incorrect reporting of one intersession bus. We made the following audit adjustments:

October 2009 Survey:

Buses in Operation	1	
Intersession Buses		<u>(1)</u>

June 2010 Survey:

Buses in Operation	<u>1</u>	
	<u>2</u>	

**Students
Transported
Net Audit
Adjustments**

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

2. [Ref. 52] We noted the following exceptions for 38 students regarding their IEPs and ridership classification (2 in the July 2009 survey, 18 in the October 2009 survey, 15 in the February 2010 survey, and 3 in the June 2010 survey) as follows: (a) the IEPs for 36 students did not indicate that the students met at least one of the five criteria required for the IDEA weighted classification, and (b) the IEPs for two students authorized weighted funding based on needing an aide; however, no aide was assigned to their buses. We determined that 34 of the students were eligible for other ridership categories as follows: 7 students for IDEA (K-12), Unweighted; 4 students for IDEA (PK), Unweighted; 1 student for Teenage Parent and Infants; 19 students for Two Miles or More; and 3 students for Center to Center (IDEA), Unweighted. The remaining 4 students were not eligible for State transportation funding. We made the following audit adjustments:

July 2009 Survey**14 Days-in-Term**

IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Student</i>)	1	0

October 2009 Survey**90 Days-in-Term**

IDEA (K-12), Weighted (<i>Sample Students</i>)	(16)	
Teenage Parent and Infants (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	12	
Center to Center (IDEA), Weighted (<i>Sample Student</i>)	(1)	

18 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Sample Student</i>)	1	
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16 Days-in-Term

Center to Center (IDEA), Weighted (<i>Sample Student</i>)	(1)	(4)
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The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
February 2010 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(10)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	5	
IDEA (PK), Weighted (<i>Sample Students</i>)	(4)	
IDEA (PK), Unweighted (<i>Sample Students</i>)	4	
Two Miles or More (<i>Sample Students</i>)	4	
Center to Center (IDEA), Weighted (<i>Sample Student</i>)	(1)	
Center to Center (IDEA), Unweighted (<i>Sample Student</i>)	1	
 <u>70 Days-in-Term</u>		
Center to Center (IDEA), Unweighted (<i>Sample Student</i>)	<u>1</u>	0
 June 2010 Survey		
<u>7 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(3)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	<u>2</u>	0
 3. [Ref. 53] <u>The IEPs for 9 ESE students in IDEA (K-12), Unweighted (4 in the October 2009 survey and 5 in the February 2010 survey) placed in the Speech Impaired, Language Impaired, or Specific Learning Disability Programs did not document that the students required special transportation services and lived less than two miles from their assigned school. Consequently, the students were not eligible for State transportation funding. We made the following audit adjustments:</u>		
 October 2009 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(4)	
 February 2010 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Students</i>)	<u>(5)</u>	(9)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<p>4. [Ref. 54] <u>Eighteen students in IDEA (K-12), Unweighted (7 in the July 2009 survey, 4 in the February 2010 survey, and 7 in the June 2010 survey) lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:</u></p>		
<p><u>July 2009 Survey</u> <u>14 Days-in-Term</u> IDEA (K-12), Unweighted (<i>Sample Students</i>) (7) Two Miles or More (<i>Sample Students</i>) 7</p>		
<p><u>February 2010 Survey</u> <u>90 Days-in-Term</u> IDEA (K-12), Unweighted (<i>Sample Students</i>) (4) Two Miles or More (<i>Sample Students</i>) 4</p>		
<p><u>June 2010 Survey</u> <u>7 Days-in-Term</u> IDEA (K-12), Unweighted (<i>Sample Students</i>) (7) Two Miles or More (<i>Sample Students</i>) 7</p>		0
<p>5. [Ref. 55] <u>Seven students (four of whom were in our sample) [3 in the July 2009 survey and 4 in the June 2010 survey] in Two Miles or More lived less than two miles from school and were not otherwise eligible for State transportation funding. We made the following audit adjustments:</u></p>		
<p><u>July 2009 Survey</u> <u>14 Days-in-Term</u> Two Miles or More (<i>Sample Students</i>) (3)</p>		
<p><u>June 2010 Survey</u> <u>7 Days-in-Term</u> Two Miles or More (<i>Sample Student</i>) (1) Two Miles or More (<i>Non-Sample Students</i>) (3)</p>		(7)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

6. [Ref. 56] Four students in the June 2010 survey were not in membership during the survey; therefore, they were not eligible for State transportation funding. We also noted that one of the students was not shown on the supporting bus driver’s report as having been transported. We made the following audit adjustment:

June 2010 Survey

7 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Students</i>)	<u>(3)</u>	(4)

7. [Ref. 57] One student in the February 2010 survey was reported in Hazardous Walking; however, the student lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustment:

February 2010 Survey

90 Days-in-Term

Hazardous Walking (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0

8. [Ref. 58] Four students in the October 2009 survey were not shown on the supporting bus drivers’ reports as having been transported; consequently, the students were not eligible for State transportation funding. We made the following audit adjustment:

October 2009 Survey

90 Days-in-Term

IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)	
Teen Parent (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Students</i>)	<u>(2)</u>	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

9. [Ref. 59] One student was incorrectly reported in IDEA (K-12), Unweighted. The student was being transported on a shuttle for students who were in a community-based instructional program for IDEA students and should have been reported in Center to Center (IDEA), Unweighted. However, our review of the student's IEP disclosed that the IEP had expired prior to the reporting survey; consequently, the student was not authorized to be transported. We made the following audit adjustment:

February 2010 Survey**90 Days-in-Term**

IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	(1)
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10. [Ref. 60] Thirty-five PK students (16 in the October 2009 survey and 19 in the February 2010 survey) were incorrectly reported in either Hazardous Walking or Two Miles or More. We determined that 29 of the students were eligible for, and should have been reported as follows: (a) 22 students were eligible for IDEA (PK), Unweighted, and (b) 7 students were eligible for Teenage Parent and Infants. The remaining 6 students were enrolled in programs that were not eligible for State transportation funding. We made the following audit adjustments:

October 2009 Survey**90 Days-in-Term**

IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	15	
Teen Parent (<i>Non-Sample Student</i>)	1	
Hazardous Walking (<i>Non-Sample Students</i>)	(14)	
Two Miles or More (<i>Non-Sample Students</i>)	(2)	

February 2010 Survey**90 Days-in-Term**

IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	7	
Teen Parent (<i>Non-Sample Students</i>)	6	
Hazardous Walking (<i>Non-Sample Student</i>)	(1)	
Two Miles or More (<i>Non-Sample Students</i>)	(18)	(6)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

11. [Ref. 61] The reporting of 245 students on several Gifted shuttles were either misclassified by ridership classification or reported for the incorrect number of days in term or both. (The students were reported for a 90-day term in the following ridership categories: Hazardous Walking [5 students]; Two Miles or More [74 students]; Center to Center (IDEA), Weighted [1 student for a 70-day term]; and Center to Center (IDEA), Unweighted [165 students].) The students were being transported from one center to another to attend Gifted classes and for only one day per week. Consequently, these students should have been reported in Center to Center (IDEA), Unweighted for an 18-day term. We also noted that 79 additional students were reported in the non-fundable Category "N;" however, these students were also being transported as noted above and eligible to be reported. We made the following audit adjustments for all 324 non-sample students:

October 2009 Survey

90 Days-in-Term

Hazardous Walking (<i>Non-Sample Students</i>)	(3)	
Two Miles or More (<i>Non-Sample Students</i>)	(18)	
Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(164)	
Two Miles or More (<i>Non-Sample Students</i>)	1	

18 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	<u>221</u>	37
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February 2010 Survey

90 Days-in-Term

Hazardous Walking (<i>Non-Sample Students</i>)	(2)	
Two Miles or More (<i>Non-Sample Students</i>)	(56)	
Center to Center (IDEA), Unweighted (<i>Non-Sample Student</i>)	(1)	

70 Days-in-Term

Center to Center (IDEA), Weighted (<i>Non-Sample Student</i>)	(1)	
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18 Days-in-Term

Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	<u>102</u>	42
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The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

Findings	Students Transported Net Audit Adjustments
<p>12. [Ref. 62] <u>Because of an oversight, one route (No. P11) involving five students who were in an afterschool program was funded by other sources and, as such, was not eligible to be reported for State transportation funding. We made the following audit adjustment:</u></p> <p style="margin-left: 40px;"><u>October 2009 Survey</u> <u>90 Days-in-Term</u> Two Miles or More (<i>Non-Sample Students</i>)</p>	<p style="text-align: right;">(5) (5)</p>
<p>13. [Ref. 63] <u>We examined the reported ridership and noted that a large number of students reported for transportation funding did not have a matching demographic record in the State FTE database. We provided the relevant information to District staff allowing them to research and provide any documentation to support the eligibility of these students for transportation reporting. Of the total 608 student names submitted, 343 were supported and accepted; however, the remaining 265 students could not be validated and, as a result, were not eligible for State transportation funding. Accordingly, we made the following audit adjustments:</u></p> <p style="margin-left: 40px;"><u>July 2009 Survey</u> <u>14 Days-in-Term</u> IDEA (K-12), Weighted (<i>Non-Sample Student</i>)</p> <p style="margin-left: 40px;"><u>October 2009 Survey</u> <u>90 Days-in-Term</u> IDEA (K-12), Weighted (<i>Non-Sample Students</i>) IDEA (K-12), Unweighted (<i>Non-Sample Student</i>) Hazardous Walking (<i>Non-Sample Students</i>) Two Miles or More (<i>Non-Sample Students</i>) Center to Center (IDEA), Unweighted (<i>Non-Sample Student</i>)</p>	<p style="text-align: right;">(1) (1)</p> <p style="text-align: right;">(4) (1) (6) (107) (1) (119)</p>

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
February 2010 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(2)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	(2)	
Teen Parent (<i>Non-Sample Students</i>)	(4)	
Hazardous Walking (<i>Non-Sample Students</i>)	(5)	
Two Miles or More (<i>Non-Sample Students</i>)	(121)	
Center to Center (Vocational) (<i>Non-Sample Student</i>)	<u>(1)</u>	(135)
June 2010 Survey		
<u>7 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(4)	
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	(1)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(5)</u>	(10)
14. [Ref. 64] <u>One non-sample kindergarten student in the October 2009 survey was incorrectly reported as a PK student. We determined that the student was eligible for IDEA (K-12), Unweighted. We made the following audit adjustment:</u>		
October 2009 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	1	
IDEA (PK), Weighted (<i>Non-Sample Student</i>)	<u>(1)</u>	0
15. [Ref. 65] <u>Documentation to support the ridership of 102 students at Imagine Charter School (#7211) and Imagine Charter Middle School (#7221) in the February 2010 survey was missing and could not be located. We also noted that the students were incorrectly reported as being transported on a Type "G" (general purpose) vehicle rather than on Type "B" (school bus) vehicle. We made the following audit adjustment:</u>		
February 2010 Survey		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Students</i>)	<u>(102)</u>	(102)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

16. [Ref. 66] Documentation to support that students at Life Skills Center of Pinellas (#7721) were issued a timely general purpose bus pass was missing and could not be located for 123 students funded in the October 2009 survey and 105 students in the February 2010 survey. Consequently, we could not determine that the students had been issued the bus pass timely (i.e., prior to the survey or during the survey) as it related to the reporting surveys. We made the following audit adjustment:

October 2009 Survey90 Days-in-Term

IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	(1)
Teen Parent (<i>Non-Sample Students</i>)	(4)
Two Miles or More (<i>Non-Sample Students</i>)	(118)

February 2010 Survey90 Days-in-Term

Two Miles or More (<i>Non-Sample Students</i>)	(105)	(228)
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17. [Ref. 67] Documentation to support that students at Life Skills Center North (#7731) were issued a timely general purpose bus pass was missing and could not be located for 104 students in the October 2009 survey and 4 students in the February 2010 survey. Consequently, we could not determine that the students had been issued the bus pass timely (i.e., prior to the survey or during the survey) as it related to the reporting surveys. Additionally, we noted that one other student, who was actually enrolled at Life Skills Center North (#7731) during the February 2010 survey, was incorrectly reported. The student was listed on the bus that was transporting students to East Lake High School (#6181), a school to which the student was not enrolled. We made the following audit adjustment:

October 2009 Survey90 Days-in-Term

Two Miles or More (<i>Non-Sample Students</i>)	(104)
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The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

February 2010 Survey

90 Days-in-Term

Two Miles or More (*Non-Sample Students*) (5) (109)

18. [Ref. 68] Documentation to support that students at Mavericks in Education (#7241) were issued a timely general purpose bus pass was missing and could not be located for six students in the February 2010 survey. Consequently, we could not determine that the students had been issued the bus pass timely (i.e., prior to the survey or during the survey) as it related to the reporting surveys. We also noted that four of the six students were actually enrolled at Mavericks in Education (#7241) during the survey but were reported as being transported to other schools. We made the following audit adjustment:

February 2010 Survey

90 Days-in-Term

Two Miles or More (*Non-Sample Students*) (6) (6)

19. [Ref. 69] We noted the following exceptions upon reviewing the documentation to support ridership at Athenian Academy (#7151) as follows:

- a. Two students in the October 2009 survey and one student in the February 2010 survey were reported for weighted ridership based on having an aide on the bus; however, there was no aide assigned to their assigned bus, and the students' IEPs did not document that the students had met one of the five criteria for IDEA weighted classification but the students were eligible for Two Miles or More.
- b. Two students (one in the October 2009 survey and one in the February 2010 survey) were incorrectly reported. Neither student was listed as riding on the supporting bus driver reports as being transported; consequently, they were not eligible for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<p>c. <u>Seven students were reported in Two Miles or More in the October 2009 survey and in category "N" as non-funded courtesy transportation in the February 2010 survey. However, the students did not move during the year. Consequently, we determined that only one of these students was eligible for Two Miles or More, and the remaining six students were not eligible for State transportation funding.</u></p> <p><u>Accordingly, we made the following audit adjustments:</u></p> <p>a. <u>October 2009 Survey</u> <u>90 Days-in-Term</u> IDEA (K-12), Weighted (<i>Non-Sample Students</i>) (2) Two Miles or More (<i>Non-Sample Students</i>) 2</p> <p><u>February 2010 Survey</u> <u>90 Days-in-Term</u> IDEA (K-12), Weighted (<i>Non-Sample Student</i>) (1) Two Miles or More (<i>Non-Sample Student</i>) 1 0</p> <p>b. <u>October 2009 Survey</u> <u>90 Days-in-Term</u> Two Miles or More (<i>Non-Sample Students</i>) (1)</p> <p><u>February 2010 Survey</u> <u>90 Days-in-Term</u> Two Miles or More (<i>Non-Sample Student</i>) (1) (2)</p> <p>c. <u>October 2009 Survey</u> <u>90 Days-in-Term</u> Two Miles or More (<i>Non-Sample Students</i>) (6)</p> <p><u>February 2010 Survey</u> <u>90 Days-in-Term</u> Two Miles or More (<i>Non-Sample Student</i>) 1 (5)</p> <p>Net Audit Adjustments (678)</p>	(2)	(5)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>Summary</u>		
Net Audit Adjustments		<u>(678)</u>
Buses in Operation (Vehicle Type B)	<u>2</u>	--
Intersessions Buses	<u>(1)</u>	--
Sample Students w/Exceptions	<u>79</u>	--
Sample Students - Net Audit Adjustments	--	(26)
Non-Sample Students w/Exceptions	<u>(926)</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(652)</u>
Net Audit Adjustments		<u>(678)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number and type of buses used to transport students is accurately reported; (2) transported students are reported for the correct ridership classification and for the correct number of days-in-term, particularly with regard for students attending other schools and being transported by shuttles to those schools for Gifted classes; (3) bus driver reports and records for public bus transportation are available, legible, and maintained in readily accessible files; (4) only those students who are documented as enrolled in school during the survey week concerned and transported by the District at least one time during the 11-day survey window, or have been timely issued a public bus pass relevant to the reporting survey period, are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported, and the students are reported with correct bus transporting to their assigned school of enrollment; (6) students are appropriately classified as IDEA students in need of transportation as supported by the students' IEPs; (7) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the student's IEP; (8) only report those routes that are not otherwise funded by other sources and meet criteria for reporting for State transportation funding; (9) only PK students with disabilities or PK children of students enrolled in a Teen Parent Program are eligible for State transportation funding; and (10) transportation personnel review their database for completeness and that all students have matching demographics to support that the students are eligible students who are properly enrolled and are otherwise eligible for State transportation.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

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

For the fiscal year ended June 30, 2010, the District received approximately \$16 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2009	109	776
October 2009	493	33,574
February 2010	496	33,841
June 2010	<u>121</u>	<u>866</u>
Total	<u>1,219</u>	<u>69,057</u>

3. Statutes and Rules

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

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

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



May 24, 2011

David W. Martin, CPA
State of Florida Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin;

Enclosed is the district’s response to the FTE and Transportation Reporting Audit for the year ended June 30, 2010. The findings were grouped by program area and responses were prepared by program area supervisors, where appropriate.

District Wide:

The district accepts finding #1 and changes have been made appropriately. We have since modified the method in which we calculate the FTE earned for students in grades PK-3.

The district accepts finding # 80. The district will reiterate to all staff the importance of attendance procedures at the semi-annual FTE general session meeting.

ESOL Programs:

The district accepts findings # 100, 43, 69, 8, 33, 4, 24, 16, 92, 42, 76, and 77. Ongoing PLC meetings for ESOL teachers will address the issue of parental notification of eligibility for ESOL services for all students eligible for services; including new students to Pinellas County Schools and all those students eligible for services and transferring to our district from the neighboring Florida school districts. The information will additionally be provided to teachers in an online format via Moodle in the ESOL Handbook for reference. Teachers will also be reminded that the Letters of Parental Notification of Eligibility for ESOL Services have to be dated.

The district accepts findings # 70, 40, 36, 91, and 62. Teachers will be reminded to prepare the individual student ELL Plans based upon the student’s enrollment with the district after the Survey periods.

The district accepts findings # 71 and 90. ELL Committee procedures will be reiterated and emphasized with the teachers during the PLC meetings, as well as the use of state-mandated criteria for justification of ELL Committee decisions.

The district accepts finding # 9. The monitoring cycles for academic progress and timelines for students coded LF will be emphasized to prevent teachers from reclassifying to LY status those students who are coded LZ and out of the mandated, two-year progress monitoring cycle. The district will emphasize the importance of monitoring the progress of students coded LF for potential academic problems to ensure their reclassification within the state-approved guidelines.

The district accepts finding # 5. Teachers will be reminded of the importance of reassessing the students’ levels of English language proficiency in such cases where the students have been absent from the district for an extended period of time.

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

The district accepts finding # 5. Teachers will be reminded of the importance of reassessing the students' levels of English language proficiency in such cases where the students have been absent from the district for an extended period of time.

The district accepts findings # 89 and 61. Teachers will be reminded that no testing for eligibility for ESOL services is to be done prior to the beginning of the school year.

The district accepts finding # 2. The district procedures for hard-coding the weighted FTE for English Language Learners will be revised to remove the listed five classes from the list of courses eligible for English Language Learners weighted FTE, so that the same problem does not occur again during the hard-coding process.

The district accepts findings # 39, 60, and 90. In monthly staff meetings, new teacher training, in our ESOL handbook, via email and in person, we will reiterate to the ESOL teacher the importance of following the state guidelines in assessing the English language proficiency of students within thirty (30) days of their entry date anniversary, and convening an ELL Committee meeting immediately following the assessment, but prior to the entry-date anniversary of the student with the purpose of justification of eligibility for ESOL services beyond the first three years in the program. We will reinforce the use of the state-approved criteria in justifying the decision of the majority members of the ELL Committee.

ESOL Certification:

The district accepts findings # 6, 44, 53, 54, and 64. The Credentialing Department and the ESOL Department are working collaboratively to notify building administrators and teachers of State Statute regarding the reporting of out-of-field teachers, parental reporting, and the training requirement for the various ESOL compliance groups of teachers of LEP students. The following corrective measures are being taken.

The credentialing coordinator is providing assistance to schools by supplying sample parent notification letters, a process has been implemented requiring a copy of the parent notification for each teacher at his/her school be sent to the credentialing coordinator for monitoring. A letter will be sent to each school administrator whose school was cited, with the results of the audit. The credentialing coordinator will work with MIS to identify co-teachers so they can be identified and monitored for their ESOL training requirements. Additionally, prior to FTE survey the credentialing coordinator will send all principals a communication reminding them of ESOL compliance. The out-of-field language arts teachers without the ESOL Endorsement who have been assigned to a class with an LEP student will be included. Principals will be reminded to send parent notification letters.

The district accepts findings # 7, 10, 19, 20, 38, 44, 45, 53, 63, 67, 68, and 79. The following corrective measures are being taken. The Credentialing office is sending each Language Arts/Reading teacher who is out of field for that survey period a letter outlining the responsibilities and timelines in meeting their respective ESOL training requirements. An electronic format of monitoring and teacher notification has been designed to monitor and remind annual contract teachers (in all compliance groups) more frequently of their non-compliance status. This program will include teachers on professional service and continuing contracts beginning next school year. New hiring guidelines have been implemented that require all teachers hired after 7/1/10 to complete their ESOL compliance group training requirement within a specified period of time regardless of assignment to an LEP student.

District personnel are actively working to obtain approval to implement the same new hiring guidelines for professional service and continuing contract teachers in the 2011-2012 school year. Additional alternatives have been implemented to increase training options in ESOL strategies to help teachers meet their ESOL training mandate within the required timelines. These alternatives include face-to-face as well as online training.

The credentialing coordinator is working with the MIS department to improve reporting services for teachers not meeting their ESOL training requirements. With improved tracking (for all compliance groups) and monitoring, teachers will be communicated with more frequently and held more accountable for their requirements.

Non ESOL Certification:

The district accepts findings # 78, 84, and 18. The following corrective actions have been taken. Prior to the first week of the school year, building administrators will be provided a report of the previous year's out-of-field teachers in their respective schools. The report gives an accounting of the teacher's current compliance status. If the out-of-field requirement has not been met, the administrators will be instructed not to use the teacher in an out-of-field position again. The credentialing coordinator provides assistance to schools by supplying sample parent notification letters. A process has been implemented requiring a copy of the parent notification for each teacher at their school be sent to the credentialing coordinator for monitoring, a letter will be sent to each school administrator, whose school was cited, with the results of the audit. Teachers hired after the October survey period are included in the February reporting period. Additionally, prior to each FTE survey week, the credentialing coordinator will send all principals a communication reminding them of out-of-field compliance. Included is the out-of-field report that initially identifies teachers at their school site as being identified by our MIS report as being out-of-field. Principals are reminded to send parent notification letters.

The district accepts findings # 17, 18, 37, 78, and 84. The following corrective measures are being taken. The credentialing coordinator is working with MIS to create a program that identifies teachers who are out-of-field for non-core courses. The five teachers cited were out-of-field for non-core courses. The FTE Survey information for administrators includes reminders about reporting teachers out-of-field for both core and non-courses. The Director of Vocational Programs was informed that vocational programs must have an eligible certification per the course code directory. Teachers in an out-of-field assignment are sent a letter outlining their requirements and a timeline for meeting compliance. Teachers who are out-of-field will be sent announcements of face-to-face review sessions, online review websites and other resources available for test preparation. New hiring guidelines for annual contract teachers have been implemented which require compliance requirements be met by a specific date. If compliance is not met by that time then contract or reappointment status may be impacted.

Career Education (OJT) Programs:

The district accepts findings # 102, 47, 48, 46, 105, 83, 96, 97, 65, 66, 34, 35, 23, 14, 94, and 95. The following corrective measures are being taken. Business Technology teachers are provided with annual updates on the critical importance of insuring students' time cards are accurately kept as part of their ongoing professional development at the beginning of each school year. Further, the administrator and department chairperson of each school listed on the audit has been contacted and visited by the district's Business Technology supervisor to reinforce the critical nature of keeping accurate time cards on all OJT students. Additionally, the importance of matching and consistency of time cards and daily attendance is further reinforced.

ESE Programs:

The district accepts finding # 11, 12, 13, 85, 86, 87, 88, 55, 56, 57, 26, 27, 28, 29, 30, 25, 101, 49, 50, 51, 52, 103, 104, 81, 82, 98, 99, 72, 31, 32, 3, 21, 22, 15, 93, 58, 59, 41, 73, 74, and 75. The district will be developing and implementing a process whereby district compliance educational diagnosticians review all matrices and IEPs with school staff at the start of each semester to ensure the following. Matrix dates should be aligned with current IEP dates. This may be a new matrix or a review, date, and sign off. Matrix indicators should be aligned to IEP services. Matrix scoring, including special considerations points should be correct. Current matrices should be filed in student staffing folders. Matrix forms should match FEFP reported in the student information system.

Transportation:

The district accepts finding # 1. Prior to the FEFP survey, reconciliation will be made to ensure the number of buses reported is accurate and distinguished correctly between district buses and city/county public transportation buses.

The district accepts findings # 2 and 11. Transportation has established student/stop data based on grade and day of week to ensure the accuracy of ridership classification and correct number of days-in-term.

The district accepts findings # 8, 15, 16, 17, 18, and 19. Transportation has established training sessions for these schools (i.e. Charter schools) and has developed a form for reporting to ensure consistency and accuracy. Also, a Transportation liaison has been assigned to each Charter school to assist them with their FEFP reporting. Continuous training will be provided to District bus drivers to ensure accurate and legible reporting.

The district accepts findings # 6 and 13. Immediately prior to the week of date certain student enrollment is verified to ensure that enrollment data is accurate for the 11 day survey period. Processes have been implemented within the specific Charter schools to ensure consistent accurate reporting for bus pass issuance.

The district accepts findings # 4, 5, and 7. The district concurs with the audit findings. Verification of student eligibility is calculated using current tools from routing software.

The district accepts findings # 3, 9, 13, and 14. Through the implementation of the new student data (Portal) software within the district, Transportation has implemented a process to verify through PEER that student classifications are supported by their IEP prior to assigning any transportation.

The district accepts finding # 12. Documentation used during the survey period will identify stops/runs to ensure proper reporting.

The district accepts finding # 10. The district has communicated to schools that only PK students with disabilities and PK students of teen parents are eligible for transportation.

Please contact Karen Coffey, Budget Specialist at 727-588-6171 should you require any additional information.

Sincerely,



Julie Mastry Janssen, Ed. D.
Superintendent
Pinellas County Schools

cc: Jim Madden, Deputy Superintendent
Fred Matz, Chief Financial Officer
Kevin Smith, Assistant Superintendent, Budget & Resource Allocation
Karen Coffey, Budget Specialist