

**DUVAL COUNTY DISTRICT SCHOOL
BOARD**

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

For the Fiscal Year Ended
June 30, 2008



BOARD MEMBERS AND SUPERINTENDENT

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

	<i>District</i>
	<u>No.</u>
<i>Martha E. Barrett</i>	<i>1</i>
<i>Nancy S. Broner</i>	<i>2</i>
<i>Kristanna B. Barnes</i>	<i>3</i>
<i>Brenda Priestly Jackson</i>	<i>4</i>
<i>Betty S. Burney</i>	<i>5</i>
<i>Victoria L. Drake</i>	<i>6</i>
<i>Thomas L. Hazouri</i>	<i>7</i>

Ed Pratt-Dannals, Superintendent

The examination team leader was Theodore W. Montgomery and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Duval County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
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**The additional documentation submitted with management’s response has not been reproduced in this report, but is available at the offices of the District.*

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

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

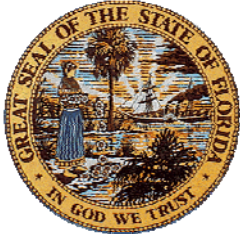
FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

We have examined management's assertion, included in its representation letter dated July 1, 2008, that the Duval County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving students reported in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). We noted exceptions involving 125 of the 802 students in our sample for ESE Support Levels 4 and 5¹; and 59 of the 264 students in our sample for Career Education 9-12 (OJT)². These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

¹For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 1, 2, 3, 8, 12, 16, 17, 20, 22, 23, 24, 28, 29, 31, 32, 33, 34, 35, 36, 42, 43, 45, 46, 48, 49, 52, 53, 54, 55, 56, 57, 59, 60, 67, 70, 72, 76, 78, 83, 84, 93, 94, 95, 96, 99, 100, 101, and 102.

²For OJT, see SCHEDULE D, finding Nos. 9, 13, 39, 44, 85, 112, 116, 117, and 122.

³A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

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

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

Respectfully submitted,



David W. Martin, CPA
June 16, 2009

SCHEDULE A

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2008

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	172	100.00%	31,297	100.00%	95,804.3923	100.00%
Sample Size ⁴	36	20.93%	431	1.38%	363.6030	0.38%
Students w/Exceptions	-	-	(3)	(0.70%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	120.1303	-
2. <u>Basic with ESE Services</u>						
Population ³	174	100.00%	6,401	100.00%	22,178.3295	100.00%
Sample Size ⁴	38	21.84%	313	4.89%	256.2818	1.16%
Students w/Exceptions	-	-	(31)	(9.90%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(10.0603)	-
3. <u>ESOL</u>						
Population ³	141	100.00%	2,344	100.00%	2,918.3833	100.00%
Sample Size ⁴	35	24.82%	1,077	45.95%	860.8643	29.50%
Students w/Exceptions	-	-	(43)	(3.99%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(79.4116)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	86	100.00%	1,308	100.00%	1,310.7382	100.00%
Sample Size ⁴	31	36.05%	802	61.31%	652.2575	49.76%
Students w/Exceptions	-	-	(125)	(15.59%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(33.8333)	-
5. <u>Career Education 9-12</u>						
Population ³	22	100.00%	542	100.00%	2,622.9410	100.00%
Sample Size ⁴	9	40.91%	264	48.71%	63.6172	2.43%
Students w/Exceptions	-	-	(59)	(22.35%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(14.8831)	-

<u>All Programs</u>						
Population ³	177	100.00%	41,892	100.00%	124,834.7843	100.00%
Sample Size ⁴	40	22.60%	2,887	6.89%	2,196.6238	1.76%
Students w/Exceptions	-	-	(261)	(9.04%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(18.0580)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2008

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	177	100.00%	1,454	100.00%
Sample Size ⁴	40	22.60%	451	31.02%
Teachers w/Exceptions	-	-	(30)	(6.65%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2008. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2008

No. Program¹	Net Audit Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	40.5000	1.048	42.4440
102 Basic 4-8	45.0072	1.000	45.0072
103 Basic 9-12	34.6231	1.066	36.9082
111 Grades K-3 with ESE Services	(.0985)	1.048	(.1032)
112 Grades 4-8 with ESE Services	(5.4535)	1.000	(5.4535)
113 Grades 9-12 with ESE Services	(4.5083)	1.066	(4.8058)
130 ESOL	(79.4116)	1.200	(95.2939)
254 ESE Support Level 4	(27.5545)	3.625	(99.8851)
255 ESE Support Level 5	(6.2788)	5.062	(31.7833)
300 Career Education 9-12	(14.8831)	1.119	(16.6542)
Total	(18.0580)		(129.6196)

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

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0301</u>	<u>#0331</u>	<u>#0351</u>	
101 Basic K-3	1.0000	.....	.....	1.0000
102 Basic 4-8	1.0000	.....	.....	1.0000
103 Basic 9-12	.....	2.6533	1.7250	4.3783
111 Grades K-3 with ESE Services	.5000	.....	.....	.5000
112 Grades 4-8 with ESE Services	(.1200)	.....	.....	(.1200)
113 Grades 9-12 with ESE Services	.....	1.1967	(1.0000)	.1967
130 ESOL	(2.0000)	(1.3500)	(.2250)	(3.5750)
254 ESE Support Level 4	(.3800)	(3.5000)	(.5000)	(4.3800)
255 ESE Support Level 5	(.0200)	.....	.....	(.0200)
300 Career Education 9-12	.....	<u>(.5250)</u>	<u>(.2500)</u>	<u>(.7750)</u>
Total	<u>(.0200)</u>	<u>(1.5250)</u>	<u>(.2500)</u>	<u>(1.7950)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0491	#0661	#0691	#0751	
101	1.0000	.....	.....	.....	.....	1.0000
102	1.0000	2.5000	.0000	1.9160	.....	5.4160
103	4.3783	1.4280	.....	.....	3.8000	9.6063
111	.5000	.....	.....	.....	.....	.5000
112	(.1200)	(1.0000)	.....	(.3168)	.....	(1.4368)
113	.1967	(1.0000)	.....	.....	.....	(.8033)
130	(3.5750)	.....	(.5000)	(1.0992)	(.3000)	(5.4742)
254	(4.3800)	(2.5000)	(.5000)	.0000	(2.5000)	(9.8800)
255	(.0200)	(.3222)	.5000	(1.0000)	(1.0000)	(1.8422)
300	(.7750)	.....	.....	.....	.....	(.7750)
Total	<u>(1.7950)</u>	<u>(.8942)</u>	<u>(.5000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(3.6892)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0811	#0821	#0841	#0861	
101	1.0000	.....	.....	.5000	.....	1.5000
102	5.4160	.....	.....	.....	.....	5.4160
103	9.6063	3.1793	.....	.....	6.3701	19.1557
111	.5000	.....	.....	.3932	.....	.8932
112	(1.4368)	.....	.....	.....	.....	(1.4368)
113	(.8033)	.....	.....	.....	(1.0000)	(1.8033)
130	(5.4742)	.....	.....	.....	(2.2500)	(7.7242)
254	(9.8800)	.....	(1.0000)	.1068	(5.9701)	(16.7433)
255	(1.8422)	.....	1.0000	(1.0000)	(.1500)	(1.9922)
300	(.7750)	(3.1793)	.....	.....	(.4500)	(4.4043)
Total	(3.6892)	.0000	.0000	.0000	(3.4500)	(7.1392)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0901	#0921	#0931	#0991	
101	1.5000	.....	.....	2.5000	1.0000	5.0000
102	5.4160	.....	1.6500	.....	.....	7.0660
103	19.1557	2.0000	.....	.....	.....	21.1557
111	.8932	.....	.....	1.5000	(1.0000)	1.3932
112	(1.4368)	.....	(2.0000)	.9733	.....	(2.4635)
113	(1.8033)	(.3200)	.....	.....	.....	(2.1233)
130	(7.7242)	.....	.....	(2.5000)	.....	(10.2242)
254	(16.7433)	(.0800)	1.0000	(.9733)	1.5000	(15.2966)
255	(1.9922)	(1.6000)	(.6500)	(1.5000)	(1.5000)	(7.2422)
300	(4.4043)	(.2000)	.....	.....	.....	(4.6043)
Total	<u>(7.1392)</u>	<u>(.2000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(7.3392)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#1491	#1641	#1811	#2091	
101	5.0000	.....	.....	.....	1.0000	6.0000
102	7.0660	.....	.....	.....	.....	7.0660
103	21.1557	.....	.....	.....	.....	21.1557
111	1.3932	(2.0000)	.....	.....	.....	(.6068)
112	(2.4635)	(1.0000)	.....	.....	.....	(3.4635)
113	(2.1233)	.....	.....	.....	.....	(2.1233)
130	(10.2242)	.....	.....	.....	(1.0000)	(11.2242)
254	(15.2966)	3.5000	(.5000)	.....	.5000	(11.7966)
255	(7.2422)	(.5000)	.5000	(.1600)	(.5000)	(7.9022)
300	<u>(4.6043)</u>	.....	.....	.....	.....	<u>(4.6043)</u>
Total	<u>(7.3392)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1600)</u>	<u>.0000</u>	<u>(7.4992)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#2101	#2111	#2131	#2221	
101	6.0000	.....	.....	.....	1.0000	7.0000
102	7.0660	.....	13.7216	5.1696	.5000	26.4572
103	21.1557	.....	.....	.....	.....	21.1557
111	(.6068)	.....	.....	.....	.....	(.6068)
112	(3.4635)	.....	(3.5000)	.0000	1.0000	(5.9635)
113	(2.1233)	.....	.....	.....	.....	(2.1233)
130	(11.2242)	.....	(8.2216)	(.0984)	(1.5000)	(21.0442)
254	(11.7966)	(1.5000)	(2.5000)	(5.0712)	(1.0000)	(21.8678)
255	(7.9022)	1.5000	.....	.....	.....	(6.4022)
300	<u>(4.6043)</u>	.....	.....	.....	.....	<u>(4.6043)</u>
Total	<u>(7.4992)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(7.9992)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#2311	#2371	#2381	#2391	
101	7.0000	.5000	.....	.....	.....	7.5000
102	26.4572	.5000	.....	1.5000	1.0000	29.4572
103	21.1557	.....	4.2000	.....	.....	25.3557
111	(.6068)	.5000	.....	.....	.....	(.1068)
112	(5.9635)	.....	.....	(.5000)	.....	(6.4635)
113	(2.1233)	.....	1.0175	.....	.....	(1.1058)
130	(21.0442)	(.5000)	(3.2000)	(1.0000)	(1.0000)	(26.7442)
254	(21.8678)	(1.5000)	(1.0975)	.....	.....	(24.4653)
255	(6.4022)	.5000	(.9200)	.....	.....	(6.8222)
300	(4.6043)	.....	(5.0250)	.....	.....	(9.6293)
Total	(7.9992)	.0000	(5.0250)	.0000	.0000	(13.0242)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#2451	#2461	#2521	#2581	
101	7.5000	29.5000	3.0000	.....	.5000	40.5000
102	29.4572	13.9500	.....	.....	.....	43.4072
103	25.3557	.....	.....	.....	.....	25.3557
111	(.1068)	(.5000)	.4683	.....	.0400	(.0985)
112	(6.4635)	.5000	.....	.....	.5100	(5.4535)
113	(1.1058)	.....	.....	.5975	.....	(.5083)
130	(26.7442)	(43.4500)	(3.0000)	.....	(.5000)	(73.6942)
254	(24.4653)	.....	3.0083	(5.5975)	(.5000)	(27.5545)
255	(6.8222)	.....	(3.4766)	4.0700	(.0500)	(6.2788)
300	<u>(9.6293)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.6293)</u>
Total	<u>(13.0242)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9300)</u>	<u>.0000</u>	<u>(13.9542)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments ¹				Total
		#2591	#2601	#2801	#2851	
101	40.5000	.....	.....	.....	.....	40.5000
102	43.4072	1.6000	.....	.....	.....	45.0072
103	25.3557	.....	2.3250	4.5750	2.3674	34.6231
111	(.0985)	.....	.....	.....	.....	(.0985)
112	(5.4535)	.....	.....	.....	.....	(5.4535)
113	(.5083)	.....	(.5000)	(1.5000)	(2.0000)	(4.5083)
130	(73.6942)	(2.1000)	(1.8250)	(1.4250)	(.3674)	(79.4116)
254	(27.5545)	.....	.....	.....	.....	(27.5545)
255	(6.2788)	.....	.....	.....	.....	(6.2788)
300	(9.6293)	.....	(2.1000)	(2.8000)	(.3538)	(14.8831)
Total	(13.9542)	(.5000)	(2.1000)	(1.1500)	(.3538)	(18.0580)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 52.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

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

Loretto Elementary School (#0301)

1. [Ref. 30101] The attendance records for one student were missing and could not be located. We also noted that the student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

255 ESE Support Level 5	(.0200)	(.0200)
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2. [Ref. 30102] One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Loretto Elementary School (#0301) (Continued)

3. [Ref. 30103] Due to an isolated data entry error, the schedule for one student was not completely funded in accordance with the student's Matrix of Services form. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.1200)	
254 ESE Support Level 4	<u>.1200</u>	.0000

4. [Ref. 30170] One teacher was approved by the School Board to teach in ESOL out-of-field; however, the parents of the student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

5. [Ref. 30171] One teacher was not appropriately certified to teach in ESOL and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
		<u>(.0200)</u>

Robert E. Lee High School (#0331)

6. [Ref. 33101] Two students were reported incorrectly in ESE. The files for both students contained evidence that they had been dismissed from ESE prior to the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	1.3033	
113 Grades 9-12 with ESE Services	<u>(1.3033)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Robert E. Lee High School (#0331)</u> (Continued)		
7. [Ref. 33102] <u>One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
8. [Ref. 33105] <u>Four students were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	3.5000	
254 ESE Support Level 4	(3.5000)	.0000
9. [Ref. 33106] <u>The timecards for one ESE student and three Career Education students, who were in OJT programs, were missing and could not be located. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(1.0000)	
300 Career Education 9-12	(.5250)	(1.5250)
10. [Ref. 33170] <u>One teacher was appropriately approved by the School Board to teach in ESOL out-of-field; however, the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
103 Basic 9-12	.7000	
130 ESOL	(.7000)	.0000
11. [Ref. 33171] <u>One teacher was not appropriately certified to teach Reading or to teach in ESOL, and was not approved by the School Board to teach out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status for Reading and ESOL. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
Robert E. Lee High School (#0331) (Continued)		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
		(1.5250)

Andrew Jackson High School (#0351)

12. [Ref. 35104] The IEPs for two students were missing and could not be located. We also noted that one of the students was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	(.5000)	.0000

13. [Ref. 35105] We noted the following exceptions involving two students in OJT: (a) the timecard for one student was missing and could not be located; and (b) the timecard for one student indicated the student was not employed until after the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(.2500)	(.2500)
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14. [Ref. 35170/71] Two teachers were appropriately approved by the School Board to teach out-of-field, one for ESOL and Reading, one for ESOL alone; however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 35170</u>		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
<u>Ref. 35171</u>		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
		(.2500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Duval Regional Juvenile Detention Center (#0491)

15. [Ref. 49101] The files for four students did not contain IEPs that were valid for the reporting survey. We made the following audit adjustment:

102 Basic 4-8	1.0000	
103 Basic 9-12	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

16. [Ref. 49103] We noted the following exceptions involving five ESE students:

- a. The IEP for one student was not signed by the required participants. We also noted that the student’s Matrix of Services form was not reviewed and updated when the IEP was revised.
- b. The files for three students did not contain IEPs and Matrix of Services forms that were valid for the reporting surveys.
- c. One student was not reported in accordance with the student’s Matrix of Services form.

We made the following audit adjustment:

102 Basic 4-8	1.5000	
103 Basic 9-12	.6611	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(.1611)	.0000

17. [Ref. 49104/05] The attendance records for five students were missing and could not be located. We also noted that the IEPs and Matrix of Services forms for two of these students (Ref. 49104) were missing and could not be located. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Duval Regional Juvenile Detention Center (#0491)</u> (Continued)	
Ref. 49104	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	(.1611)
	(.6611)
Ref. 49105	
103 Basic 9-12	(.2331)
	(.2331)
	(.8942)

Alfred I. Dupont Middle School (#0661)

18. [Ref. 66101] One student in ESOL did not attend school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

130 ESOL	(.5000)	(.5000)
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19. [Ref. 66102] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000

Management's Response – Management contends that the student was not claimed for ESOL-funding for more than six-years as of the 2007-08 school year and submitted supporting documentation.

Auditor's Resolution – The documentation submitted by management showed that the student had been *placed* in ESOL more than six years before the 2007-08 school year, but was not claimed for ESOL-funding for each of those years. Consequently, the student was not beyond the six-year period allowed for State funding of ESOL as of the 2007-08 school year. We have resolved our finding in the favor of the District:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Alfred I. Dupont Middle School (#0661)</u> (Continued)	
102 Basic 4-8	(.8000)
130 ESOL	<u>.8000</u>
	.0000
20. [Ref. 66103] <u>One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	<u>.0000</u> (.5000)
<u>Lake Shore Middle School (#0691)</u>	
21. [Ref. 69101] <u>One student in ESOL did not attend school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>	
102 Basic 4-8	(.0420)
130 ESOL	<u>(.4580)</u>
	(.5000)
22. [Ref. 69102] <u>Two students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
254 ESE Support Level 4	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
23. [Ref. 69103] <u>The files for two students did not contain a valid IEP. We made the following audit adjustment:</u>	
102 Basic 4-8	1.5000
112 Grades 4-8 with ESE Services	(1.0000)
254 ESE Support Level 4	<u>(.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake Shore Middle School (#0691) (Continued)

24. [Ref. 69104] One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

25. [Ref. 69105] The file for one student in ESOL did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:

102 Basic 4-8	.4580	
130 ESOL	(.4580)	.0000

26. [Ref. 69107] The course schedule for one ESE student was reported incorrectly in both program No. 130 (ESOL) and program No. 112 (Grades 4-8 with ESE Services). The schedules for ESE students should be reported entirely in ESE. We made the following adjustment:

112 Grades 4-8 with ESE Services	.1832	
130 ESOL	(.1832)	.0000
		(.5000)

Paxon School/Advanced Studies (#0751)

27. [Ref. 75101] The file for one student in ESOL did not contain documentation justifying the student's ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

28. [Ref. 75102] The IEPs for seven students, and the Matrix of Services forms for five of these students, were missing and could not be located. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

Findings	Net Audit Adjustments (Unweighted FTE)	
<u>Paxon School/Advanced Studies (#0751)</u> (Continued)		
103 Basic 9-12	3.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000
29. [Ref. 75103] <u>Two students were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustment:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Pace Center For Girls-Jax (#0811)</u>		
30. [Ref. 81170] <u>One teacher was not appropriately certified to teach Diversified Career Technologies and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
103 Basic 9-12	3.1793	
300 Career Education 9-12	<u>(3.1793)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Love Grove Elementary School (#0821)</u>		
31. [Ref. 82101] <u>One student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bayview Elementary School (#0841)

32. [Ref. 84101] One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

33. [Ref. 84102] Four students in the October survey were not reported in accordance with their Matrix of Services forms. The students were reported in both program No. 111 (Grades K-3 with ESE Services) and program No. 254 (ESE Support Level 4). They should have been reported only in program No. 111. We also noted the Matrix form for the February survey for one of the students, who was reported in program No. 254, was not correctly added and supported program No. 111. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.3932	
254 ESE Support Level 4	(.3932)	.0000

34. [Ref. 84103] The file for one student did not contain a valid IEP and Matrix of Services form. We made the following audit adjustment:

101 Basic K-3	.5000	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>

Terry Parker High School (#0861)

35. [Ref. 86101] We noted the following exceptions involving seven ESE students: (a) the files for six of students did not contain an IEP valid for the reporting surveys, and the files for five of these six students were also missing a Matrix of Services form; and (b) the IEP for one student was not signed by the required participants. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Terry Parker High School (#0861)</u> (Continued)		
103 Basic 9-12	4.0000	
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000

Management’s Response – Management submitted an IEP and *Matrix* form for one of the seven students cited.

Auditor’s Resolution – The documentation submitted by management supported the ESE reporting for the student concerned. Accordingly, we have resolved our finding in the favor of the District with regard to this student:

103 Basic 9-12	(1.0000)	
254 ESE Support Level 4	<u>1.0000</u>	.0000

36. [Ref. 86102] The source attendance records were missing for five students (four of whom were in our sample for ESE Support Levels 4 and 5). We also noted that the files for three of these students did not contain an IEP or *Matrix of Services* form that was valid for the reporting survey. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>(2.5000)</u>	(3.0000)

37. [Ref. 86103] Three students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	2.3500	
130 ESOL	<u>(2.3500)</u>	.0000

Management’s Response – Management contends that the students were not claimed for ESOL-funding for more than six-years as of the 2007-08 school year and submitted supporting documentation.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Terry Parker High School (#0861) (Continued)

Auditor’s Resolution – The documentation submitted by management showed that the students had been *placed* in ESOL more than six years before the 2007-08 school year, but were not claimed for ESOL-funding for each of those years. Consequently, the students were not beyond the six-year period allowed for State funding of ESOL as of the 2007-08 school year. We have resolved our finding in the favor of the District:

103 Basic 9-12	(2.3500)	
130 ESOL	<u>2.3500</u>	.0000

38. [Ref. 86104] We noted the following exceptions involving two students in ESOL: (a) the English language proficiency of one student was not assessed to support the student’s ESOL-placement until after the reporting surveys; and (b) the file for one student did not contain documentation justifying the student’s continued ESOL-placement for a fifth year. We made the following audit adjustment:

103 Basic 9-12	.9750	
130 ESOL	<u>(.9750)</u>	.0000

39. [Ref. 86105] We noted the following exceptions involving seven students in OJT: (a) the timecards for six students were missing and could not be located; and (b) one student’s timecard indicated the student did not work during the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	<u>(.4500)</u>	(.4500)
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40. [Ref. 86170/71/73] Three teachers were not appropriately certified to teach out-of-field (two in ESE (Ref. 86170/71) and one in Biology (Ref 86173)) and were not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teachers’ out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
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Terry Parker High School (#0861) (Continued)

<u>Ref. 86170</u>		
103 Basic 9-12	.8951	
254 ESE Support Level 4	(.8201)	
255 ESE Support Level 5	(.0750)	.0000
<u>Ref. 86171</u>		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
<u>Ref. 86173</u>		
103 Basic 9-12	.2250	
254 ESE Support Level 4	(.1500)	
255 ESE Support Level 5	(.0750)	.0000

41. [Ref. 86172/74] Two teachers were approved by the School Board to teach out-of-field (one for Science (Ref. 86172) and one for ESOL (Ref. 86174)); however, the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 86172</u>		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
<u>Ref. 86174</u>		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
		<u>(3.4500)</u>

Englewood High School (#0901)

42. [Ref. 90101] Seven students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.2400)	
254 ESE Support Level 4	1.8400	
255 ESE Support Level 5	(1.6000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Englewood High School (#0901) (Continued)

43. [Ref. 90102] The IEPs and Matrix of Services forms for three students were missing and could not be located. We also noted that the course schedule for one of the students was reported incorrectly. The student was partially funded in both program Nos. 113 (Grades 9-12 with ESE Services) and No. 254 (ESE Support Level 4). We made the following audit adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(.0800)	
254 ESE Support Level 4	<u>(1.9200)</u>	.0000

44. [Ref. 90103] The timecards for three students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.2000)</u>	<u>(.2000)</u>
		<u>(.2000)</u>

Paxon Middle School (#0921)

45. [Ref. 92101] The IEPs for two students, and the Matrix of Services form for one of those two students, were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

46. [Ref. 92102] Five students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Paxon Middle School (#0921)</u> (Continued)		
47. [Ref. 92172] <u>One teacher was not appropriately certified and was not approved by the School Board to teach ESE out-of-field. We made the following audit adjustment:</u>		
102 Basic 4-8	.1500	
255 ESE Support Level 5	(.1500)	.0000
		<u>.0000</u>
<u>Pinedale Elementary School (#0931)</u>		
48. [Ref. 93101] <u>The file for one student did not contain a valid IEP. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
49. [Ref. 93102] <u>Five students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.9733	
254 ESE Support Level 4	(.4733)	
255 ESE Support Level 5	(1.5000)	.0000
50. [Ref. 93170/71] <u>Two teachers were approved by the School Board to teach in ESOL out-of-field; however, the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>		
<u>Ref. 93170</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
<u>Ref. 93171</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pinedale Elementary School (#0931) (Continued)

51. [Ref. 93172] One teacher was not appropriately certified to teach in ESOL and was not approved by the School Board to teach out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

Highlands Elementary School (#0991)

52. [Ref. 99101] Eight students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

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

53. [Ref. 99102] The files for two students did not contain IEPs that were valid for the reporting survey. We made the following audit adjustment:

101 Basic K-3	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

54. [Ref. 99103] The Matrix of Services form for one 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	(.5000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

Findings	Net Audit Adjustments (Unweighted FTE)
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Smart Pope Livingston Elementary (#1491)

55. [Ref. 149101/02] Seven students (six of whom were in our sample for ESE Support Levels 4 and 5) were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustments:

<u>Ref. 149101</u>		
111 Grades K-3 with ESE Services	(2.0000)	
112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>3.0000</u>	.0000
<u>Ref. 149102</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Mt. Herman ESE Center (#1641)

56. [Ref. 164101] Four students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	<u>1.5000</u>	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Hospital And Homebound (#1811)

57. [Ref. 181101] One Hospital and Homebound student was reported for more time than authorized on the student's IEP. The IEP authorized 270 minutes per week; however, the student was reported for 750 minutes per week. We made the following audit adjustment:

255 ESE Support Level 5	(.1600)	
		<u>(.1600)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

		Net Audit Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Holiday Hill Elementary School (#2091)</u>			
58. [Ref. 209101] <u>The file for one student in ESOL did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:</u>			
101 Basic K-3	1.0000		
130 ESOL	<u>(1.0000)</u>		.0000
59. [Ref. 209102] <u>One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>			
254 ESE Support Level 4	.5000		
255 ESE Support Level 5	<u>(.5000)</u>		<u>.0000</u>
			<u>.0000</u>
<u>Oak Hill Elementary School (#2101)</u>			
60. [Ref. 210101] <u>Two students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>			
254 ESE Support Level 4	(1.5000)		
255 ESE Support Level 5	<u>1.5000</u>		<u>.0000</u>
			<u>.0000</u>
<u>Southside Middle School (#2111)</u>			
61. [Ref. 211101] <u>The files for two students did not contain a valid IEP. We made the following audit adjustment:</u>			
102 Basic 4-8	1.5000		
112 Grades 4-8 with ESE Services	<u>(1.5000)</u>		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Southside Middle School (#2111) (Continued)

62. [Ref. 211102] The files for four students did not contain IEPs that were valid for the reporting surveys. We made the following audit adjustment:

102 Basic 4-8	3.0000	
112 Grades 4-8 with ESE Services	<u>(3.0000)</u>	.0000

63. [Ref. 211103] Six students in ESOL were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	3.4384	
130 ESOL	<u>(3.4384)</u>	.0000

Management’s Response – Management contends that two students cited for the October and February surveys were not beyond the six-year period and should be cleared from the finding (one for both surveys, and one for only the October survey). Management submitted supporting documentation.

Auditor’s Resolution – The documentation submitted by management showed that the students had been *placed* in ESOL more than six years before the 2007-08 school year, but were not claimed for ESOL-funding for each of the surveys in those years; consequently, they were not beyond the six-year period as cited in our finding. Accordingly, we have resolved our finding in the favor of the District with regard to these two students (one for the October and February surveys and one for only the October survey):

102 Basic 4-8	(1.3128)	
130 ESOL	<u>1.3128</u>	.0000

64. [Ref. 211104] One student was reported incorrectly in ESOL. The student had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Southside Middle School (#2111)</u> (Continued)		
102 Basic 4-8	.4064	
130 ESOL	(.4064)	.0000
65. [Ref. 211105] <u>The LEP Student Plan for one student in ESOL was not reviewed and updated until after the reporting survey. We made the following audit adjustment:</u>		
102 Basic 4-8	.8128	
130 ESOL	(.8128)	.0000
66. [Ref. 211106] <u>The files for two students in ESOL did not contain documentation justifying the students' continued ESOL-placements for a fifth year and a sixth year, respectively. We made the following audit adjustment:</u>		
102 Basic 4-8	1.6256	
130 ESOL	(1.6256)	.0000
67. [Ref. 211107] <u>Two students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
68. [Ref. 211108] <u>The IEP-development team for one student did not include at least two District personnel. We made the following audit adjustment:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
69. [Ref. 211109] <u>The file for one student in ESOL did not contain documentation justifying the student's ESOL-placement. We made the following audit adjustment:</u>		
102 Basic 4-8	.4064	
130 ESOL	(.4064)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Southside Middle School (#2111) (Continued)

70. [Ref. 211110] One ESE student had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following the audit adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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71. [Ref. 211170/71] Two teachers were approved by the School Board to teach out-of-field; however, the parents of the students concerned were not notified of the teachers' out-of-field status. (One (Ref. 211170) was out-of-field for Reading and the other (Ref. 211171) was out-of-field for ESOL.) We made the following audit adjustments:

<u>Ref. 211170</u>		
102 Basic 4-8	.4064	
130 ESOL	(.4064)	.0000
<u>Ref. 211171</u>		
102 Basic 4-8	2.4384	
130 ESOL	(2.4384)	.0000
		(.5000)

Arlington Middle School (#2131)

72. [Ref. 213101] Two students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Arlington Middle School (#2131) (Continued)

73. [Ref. 213172] One teacher was approved by the School Board to teach Emotionally Handicapped students out-of-field; however, the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	5.0712	
254 ESE Support Level 4	(5.0712)	.0000

74. [Ref. 213173] One teacher was not appropriately certified to teach in ESOL and was not approved by the School Board to teach out-of-field. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.0984	
130 ESOL	(.0984)	.0000
		<u>.0000</u>

Greenfield Elementary School (#2221)

75. [Ref. 222101] The English language proficiency of two students in ESOL was not re-assessed when the students re-enrolled in school after more than a three-month absence. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5000	
130 ESOL	(1.5000)	.0000

76. [Ref. 222102] Two students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Kernan Trail Elementary School (#2311)

77. [Ref. 231101] The file for one student did not contain a valid IEP for the reporting survey. We made the following audit adjustment:

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

78. [Ref. 231102/03] Two students in the October survey were not reported in accordance with their Matrix of Services forms. We also noted the Matrix form for the February survey for one of the students was incorrectly added to 18 points. The correct total was 17 points (Ref. 231103). We made the following audit adjustments:

<u>Ref. 231102</u>		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
<u>Ref. 231103</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

79. [Ref. 231170] One teacher was approved by the School Board to teach in ESOL out-of-field; however, the parents of the LEP student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

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

Sandalwood High School (#2371)

80. [Ref. 237101] We noted the following exceptions involving two students in ESOL: (a) the file for one student did not contain documentation justifying the student's continued ESOL placement for a fourth year; and (b) the file for one student was missing and could not be located. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Sandalwood High School (#2371)</u> (Continued)		
103 Basic 9-12	1.4000	
130 ESOL	<u>(1.4000)</u>	.0000
81. [Ref. 237102] <u>The English language proficiency of five students was not assessed on a timely basis to support their ESOL-placements. One student's assessment was made in April 2007 for a January 2008 placement, and the assessments for the remaining four students were not completed until after the reporting surveys. We made the following audit adjustment:</u>		
103 Basic 9-12	1.8000	
130 ESOL	<u>(1.8000)</u>	.0000
82. [Ref. 237104] <u>The IEPs for two students were missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000
83. [Ref. 237105] <u>Five students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.5175	
254 ESE Support Level 4	<u>(1.0975)</u>	
255 ESE Support Level 5	<u>(.4200)</u>	.0000
84. [Ref. 237106] <u>The file for one student did not contain an IEP or a Matrix of Services form. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Sandalwood High School (#2371) (Continued)

85. [Ref. 237107] The timecards for 25 students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(5.0250)	(5.0250)
		(5.0250)

Fort Caroline Middle School (#2381)

86. [Ref. 238101] We noted the following exceptions involving two students in ESOL: (a) the file for one student was missing and could not be located; and (b) one FES student was not assessed for reading and writing competencies to support the student's ESOL-placement. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

87. [Ref. 238102] The IEP for one student was missing and could not be located. We made the following audit adjustment:

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

Sabal Palm Elementary School (#2391)

88. [Ref. 239170] The parents of one student in ESOL were not notified that the student's teacher was out-of-field for ESOL. We also noted that the teacher did not earn any of the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Sabal Palm Elementary School (#2391) (Continued)

Management’s Response – Management contends that the teacher had earned 180 in-service training points in ESOL-strategies prior to the 2007-08 school year. Management did not address the District’s failure to notify parents of the teacher’s out-of-field status.

Auditor’s Resolution – The documentation submitted by management showed that the teacher did have 180 in-service training points. Accordingly, we have resolved our finding in the favor of the District with regard to the teacher’s in-service training. However, since management did not address the District’s failure to notify parents of the teacher’s out-of-field status, our finding’s audit adjustment stands as presented herein.

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Crown Point Elementary School (#2451)

89. [Ref. 245101] The file for one student did not contain a valid IEP for the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000

90. [Ref. 245102] The file for one student in ESOL did not contain documentation justifying the student's continued ESOL-placement for a sixth year. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

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

Crown Point Elementary School (#2451) (Continued)

91. [Ref. 245103] One student was reported incorrectly in ESOL. The student was in an ESE program and should have been reported in program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
130 ESOL	(.5000)	.0000

92. [Ref. 245170/71/72] Three teachers were not appropriately certified to teach in ESOL and were not approved by the School Board to teach out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 245170</u>		
101 Basic K-3	12.5000	
130 ESOL	(12.5000)	.0000

<u>Ref. 245171</u>		
102 Basic 4-8	12.9500	
130 ESOL	(12.9500)	.0000

<u>Ref. 245172</u>		
101 Basic K-3	16.5000	
130 ESOL	(16.5000)	.0000

.0000

Neptune Beach Elementary School (#2461)

93. [Ref. 246101] Three students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.0167)	
254 ESE Support Level 4	.0233	
255 ESE Support Level 5	(.0066)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Neptune Beach Elementary School (#2461) (Continued)

94. [Ref. 246102] The Matrix of Services forms for three students in program No. 255 (ESE Support Level 5) incorrectly included the Special Considerations point designated for students with 17 points and a Level 5 rating in three of the five Domains. These students had 21 points and should have been reported in program No. 254 (ESE Support Level 4). We made the following audit adjustment:

254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	<u>(2.5000)</u>	.0000

95. [Ref. 246103] The Matrix of Services form for one student had been revised to reflect an increase in ESE services from program No. 254 (ESE Support Level 4) to program No. 255 (ESE Support Level 5). However, the revision was not dated and we could not otherwise determine if it had been made prior to the reporting surveys. We made the following audit adjustment:

254 ESE Support Level 4	.9700	
255 ESE Support Level 5	<u>(.9700)</u>	.0000

96. [Ref. 246104] One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.4850	
254 ESE Support Level 4	<u>(.4850)</u>	.0000

97. [Ref. 246170] One teacher was not appropriately certified to teach in ESOL and was not approved by the School Board to teach out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	3.0000	
130 ESOL	<u>(3.0000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Alden Road Exceptional Student Center (#2521)

98. [Ref. 252170] One non-certified teacher taught as a long-term substitute during the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.

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99. [Ref. 252101] Eight students were not reported in accordance with their *Matrix of Services* forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5975	
254 ESE Support Level 4	(5.5975)	
255 ESE Support Level 5	<u>5.0000</u>	.0000

100. [Ref. 252102] One student was reported incorrectly for home-school courses. Home-school courses are not eligible for FEFP-funding. We made the following audit adjustment:

255 ESE Support Level 5	(.9300)	(.9300) <u>(.9300)</u>
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Mandarin Oaks Elementary School (#2581)

101. [Ref. 258101] Two Hospital and Homebound students were incorrectly reported for school-site therapy services. The students' *Matrix of Services* forms authorized only off-school site, Hospital and Homebound instruction. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Mandarin Oaks Elementary School (#2581)</u> (Continued)	
111 Grades K-3 with ESE Services	.0400
112 Grades 4-8 with ESE Services	.0100
255 ESE Support Level 5	<u>(.0500)</u>
	.0000
102. [Ref. 258102] <u>One student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
103. [Ref. 258170] <u>One teacher was not appropriately certified to teach in ESOL and was not approved by the School Board to teach out-of-field. We made the following audit adjustment:</u>	
101 Basic K-3	.5000
130 ESOL	<u>(.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Mandarin Middle School (#2591)</u>	
104. [Ref. 259101] <u>One student in ESOL had withdrawn from school prior to the reporting survey and should not have been included with that survey's results. We made the following the audit adjustment:</u>	
130 ESOL	<u>(.5000)</u>
	(.5000)
105. [Ref. 259102] <u>One student was reported incorrectly in ESOL. The student was FES and ineligible for ESOL-placement. We made the following audit adjustment:</u>	
102 Basic 4-8	.8000
130 ESOL	<u>(.8000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Mandarin Middle School (#2591) (Continued)

106. [Ref. 259103] The files for one student in ESOL did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:

102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000
		(.5000)

Mandarin High School (#2601)

107. [Ref. 260171] One non-certified teacher taught as a long-term substitute during the school terms covered by the October and February surveys. Since there are no specific limitations placed on substitute teaching by law or rule, and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.

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108. [Ref. 260101] The files for two students did not contain valid IEPs for the reporting surveys. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

109. [Ref. 260102] One student in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Mandarin High School (#2601) (Continued)

110. [Ref. 260103] The files for two students in ESOL did not contain documentation justifying the students' continued ESOL-placement for a fourth or fifth year. We made the following audit adjustment:

103 Basic 9-12	1.6750	
130 ESOL	<u>(1.6750)</u>	.0000

Management's Response – Management contends that one of the students, who was reported in ESOL in the October and February surveys, was within the initial three-year base period of his ESOL-placement as of the October survey. Management also submitted the results of the student's English language assessment tests dated May 16, 2007.

Auditor's Resolution – We examined the supporting workpapers for this finding and concluded the student was within his initial three-year base period for the October 2007 survey, and was in his fourth year of ESOL-placement for the February 2008 survey. The documentation of the student's assessment dated May 16, 2007, does not justify the student's continued ESOL-placement for a fourth year (which began over six months after that assessment). Accordingly, we have resolved our finding in the favor of the District with regard to this student's reporting in the October survey:

103 Basic 9-12	(.3000)	
130 ESOL	<u>.3000</u>	.0000

111. [Ref. 260104] The course schedule for one ESE student was reported incorrectly in program Nos. 103 (Basic 9-12) and 130 (ESOL). The course schedules for ESE students should be reported entirely in ESE. We made the following adjustment:

103 Basic 9-12	(.3500)	
113 Grades 9-12 with ESE Services	.5000	
130 ESOL	<u>(.1500)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

	Net Audit Adjustments (Unweighted FTE)
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Mandarin High School (#2601) (Continued)

112. [Ref. 260105] The timecards for 12 students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(2.1000)	(2.1000)
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113. [Ref. 260170] One teacher taught Math to a class that included five LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.2500	
130 ESOL	(.2500)	.0000

Management's Response – Management contends that the teacher was not required to have earned 60 in-service training points until the end of the 2007-08 school year, and resigned prior to that time. Management submitted supporting documentation.

Auditor's Resolution – Management's contention is correct. The teacher was within the two-year grace period for in-service training during the 2007-08 school year, and was not required to have earned 60 points until June 30, 2008. Accordingly, we have resolved our finding in the favor of the District:

103 Basic 9-12	(.2500)	
130 ESOL	.2500	.0000
		<u>(2.1000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Frank H. Peterson Academies (#2801)</u>		
114. [Ref. 280101] <u>The files for two students did not contain a valid IEP. We made the following audit adjustment:</u>		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	<u>(1.5000)</u>	.0000
115. [Ref. 280102] <u>The files for three students in ESOL did not contain documentation justifying the students' continued ESOL-placement for a fourth or sixth year. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1250	
130 ESOL	<u>(1.1250)</u>	.0000
116. [Ref. 280103] <u>The timecards for four students in OJT were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.7250)</u>	(.7250)
117. [Ref. 280104] <u>The timecard for one student in OJT, who was reported for 21.25 hours, was incomplete. It recorded only start times and did not indicate the ending times or the number of hours worked. We made the following audit adjustment:</u>		
300 Career Education 9-12	<u>(.4250)</u>	(.4250)
118. [Ref. 280170] <u>One teacher was approved by the School Board to teach in ESOL; however, the parents of the LEP students concerned were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Frank H. Peterson Academies (#2801) (Continued)

119. [Ref. 280171] One teacher was not appropriately certified to teach Marketing Career Cooperative Education and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	1.6500	
300 Career Education 9-12	(1.6500)	.0000
		(1.1500)

A. Philip Randolph Academies (#2851)

120. [Ref. 285101] The IEPs for two students were missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000

121. [Ref. 285102] The file for one student in ESOL did not contain documentation justifying the student's ESOL-placement. We made the following audit adjustment:

103 Basic 9-12	.2924	
130 ESOL	(.2924)	.0000

122. [Ref. 285103] The timecards for two students in OJT were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.3538)	(.3538)
---------------------------	---------	---------

123. [Ref. 285170] One teacher was not appropriately certified to teach American Government and was not approved by the School Board to teach out-of-field. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>A. Philip Randolph Academies (#2851)</u> (Continued)		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
		(.3538)
		<u>(18.0580)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who attended school at least one day during an 11-day survey window are included with a survey’s results; (2) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) students in OJT are reported in accordance with their timecards, and those timecards are accurately completed, signed, and retained in readily accessible files; (4) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; and (5) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2007-2008

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2007-2008
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Exceptional Education

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

Career Education On-the-Job Funding Hours

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages

Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. Instructional Personnel Certification

Rule 6A-6.0907, F.A.C. Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

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

1. School District of Duval County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Duval County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Duval County. For the fiscal year ended June 30, 2008, the District operated 177 schools, reported 124,834.7843 unweighted FTE, and received approximately \$386.5 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

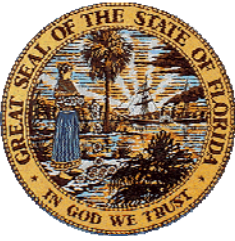
NOTE B - SAMPLING

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

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

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. West Riverside Elementary School	NA
2. Loretto Elementary School	1 through 5
3. Robert E. Lee High School	6 through 11
4. Andrew Jackson High School	12 through 14
5. Duval Regional Juvenile Detention Center	15 through 17
6. Alfred I. Dupont Middle School	18 through 20
7. Lake Shore Middle School	21 through 26
8. Paxon School/Advanced Studies	27 through 29
9. Pace Center for Girls-JAX	30
10. Love Grove Elementary School	31
11. San Jose Elementary School	NA
12. Bayview Elementary School	32 through 34
13. Terry Parker High School	35 through 41
14. Englewood High School	42 through 44
15. Paxon Middle School	45 through 47
16. Pinedale Elementary School	48 through 51
17. Highlands Elementary School	52 through 54
18. Smart Pope Livingston Elementary School	55
19. Mt. Herman ESE Center	56
20. Palm Avenue Exceptional Student Center	NA
21. Hospital and Homebound	57
22. Reynolds Lane Elementary School	NA
23. Holiday Hill Elementary School	58 and 59
24. Oak Hill Elementary School	60
25. Southside Middle School	61 through 71
26. Arlington Middle School	72 through 74
27. Greenfield Elementary School	75 and 76
28. Kernan Trail Elementary School	77 through 79
29. Sandalwood High School	80 through 85
30. Fort Caroline Middle School	86 and 87
31. Sabal Palm Elementary School	88
32. Arlington Heights Elementary School	NA
33. Crown Point Elementary School	89 through 92
34. Neptune Beach Elementary School	93 through 97
35. Alden Road Exceptional Student Center	98 through 100
36. Mandarin Oaks Elementary School	101 through 103
37. Mandarin Middle School	104 through 106
38. Mandarin High School	107 through 113
39. Frank H. Peterson Academies	114 through 119
40. A. Philip Randolph Academies	120 through 123



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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 DUVAL COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2008, that the Duval County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008.

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

Internal Control Over Compliance

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

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

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

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

Respectfully submitted,



David W. Martin, CPA
June 16, 2009

SCHEDULE F

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

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	2,170	100.00%	94,534	100.00%
Sample ²	-	-	594	0.63%
With Exceptions ³	-	-	7	(1.18%)
Net Audit Adjustments	-	-	0	(0.00%)

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 94,534 students in the following ridership categories: 4,597 in IDEA (K-12), Weighted; 608 in IDEA (K-12), Unweighted; 1,038 in IDEA (PK), Weighted; 136 in Teenage Parents and Infants; 4,941 in Hazardous Walking; 83,010 in Two Miles more; 204 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 2,170 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

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 66.

**Students
 Transported
 Net Audit
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.

1. [Ref. 52] Three students in IDEA (PK), Weighted were incorrectly reported for a 90-day term. They should have been reported for a 36-day term. We made the following audit adjustments:

October 2007 Survey

<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Students</i>)	(2)	
<u>36 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Students</i>)	2	

February 2008 Survey

<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
<u>36 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

2. [Ref. 54] Two students in Center to Center (IDEA), Unweighted were reported incorrectly for a 90-day term. The students should have been reported for an 18-day term. We made the following audit adjustment:

February 2008 Survey

90 Days-in-Term

Center to Center (IDEA), Unweighted (*Sample Students*) (2)

18 Days-in-Term

Center to Center (IDEA), Unweighted (*Sample Students*) 2 0

3. [Ref. 51] The IEPs for six students in the IDEA-weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We made the following audit adjustments:

July 2007 Survey

10 Days-in-Term

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

October 2007 Survey

90 Days-in-Term

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

February 2008 Survey

90 Days-in-Term

IDEA (K-12), Weighted (*Sample Students*) (2)

June 2008 Survey

9 Days-in-Term

IDEA (K-12), Weighted (*Sample Students*) (2) (6)

July 2007 Survey

10 Days-in-Term

Two Miles or More (*Sample Student*) 1

October 2007 Survey

90 Days-in-Term

Two Miles or More (*Sample Student*) 1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>February 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	2	
<u>June 2008 Survey</u>		
<u>9 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	<u>2</u>	6
4. [Ref. 53] <u>The IEP for one student in IDEA (K-12), Weighted was missing and could not be located. We made the following adjustment:</u>		
<u>June 2008 Survey</u>		
<u>9 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0
Net Audit Adjustments		<u>0</u>
<u>Summary</u>		
Sample Students w/Exceptions*	<u>7</u>	--
Sample Students - Net Audit Adjustments	--	<u>0</u>
Net Audit Adjustments		<u>0</u>

**Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term in finding No. 1 and 2 are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that:
(1) transported students are reported in the correct ridership categories for the correct number of days-in-term; and (2) only eligible ESE students whose IEPs authorized transportation services are reported in IDEA-weighted or unweighted ridership categories.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

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

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Duval County

For the fiscal year ended June 30, 2008, the District received approximately \$21 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2007	151	1,411
October 2007	940	46,006
February 2008	943	45,284
June 2008	<u>136</u>	<u>1,833</u>
Total	<u>2,170</u>	<u>94,534</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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT – A
MANAGEMENT’S RESPONSE**



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July 12, 2009

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

Subject: Response to the draft (preliminary and tentative) report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Duval County District School Board for the fiscal year ended June 30, 2008.

Dear Mr. Martin:

District personnel has reviewed the above referenced report, and I am pleased that Duval County Public Schools was found to have complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students and the number of students transported for the fiscal year ended June 30, 2008. However, I am aware that your procedures disclosed material noncompliance involving students reported in Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 (on-the-job-training). The District's corrective actions to these areas are as follow:

Exceptional Student Education

- Exceptional Education/Support Services compliance training is currently being provided to any/all ESE teachers via the EE/SS Summer Academy. In the month of June, 2009, five compliance training sessions were offered to address a range of issues such as IEP development, FEFP Matrix of Services completion and documentation, individual student scheduling, consistency of data elements and documentation, etc. Five additional compliance training sessions are scheduled to take place in the month of July, 2009.
- The EE/SS Department has recognized the level of inconsistencies currently taking place between teachers gathering various elements of information and the accurate reporting of this information to school data input operators for input into the district's student data base, Genesis. In response, the EE/SS Department has developed documents that can be used – *on a voluntary basis* – by each teacher/school to accurately gather such information as IEP initiation/duration dates, student schedules, and FEFP Matrix of Services ratings for each student. Each school was provided with a copy of this 'suggested' data collection/gathering tool to assist in the accurate reporting of information. Feedback from schools that implemented this assistance was that it increased accuracy and effective reporting of data information to the data input operator.
- For the 2008/2009 school year, the EE/SS Department implemented a quarterly 'mandatory' data verification process for each school/principal. Before the FTE periods in October and February, each school principal was required to sign and submit a 'verification' form confirming that certain audit/compliance activities – such as IEP verification, FEFP entry and verification – had been completed and verified for each student with disabilities in the school. In addition, reporting periods in January (to address new students entering the school) and May were required to document that an active IEP and corresponding FEFP Matrix of service had been developed for the next school year for every student with disabilities in the school.

Ed Pratt-Dannals, Superintendent of Schools

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Career and Technical Education

- The On-the-Job-Training procedure manual will be reviewed with all OJT teachers to ensure awareness of proper data collection. We will stress with school administration that students should be enrolled in a different class when they are unable to locate employment. We will also inform school administration of the consequences when students fail to submit the proper timesheets.

Other individual instances of noncompliance were noted, and the District's corrective actions to these areas are as follow:

English for Speakers of Other Languages

- The ESOL office will identify students "Over 6 Years" and report that to the Information Management Office prior to Survey 2 and Survey 3. The Information Management Office will remove the weighted funding coding from that student's schedule. When historical FTE data become available, the ESOL Research Analyst can report that data to the Information Management Office. At that point, we will again generate student lists to schools, as a reminder.
- The ESOL office will monitor and design a tracking process to ensure that an end-of-year evaluation for continued program services is received for every active ESOL student after the third year.
- The ESOL office is in continual collaboration with schools in an effort to provide technical assistance to their staff members regarding ESOL requirements. Schools are urged to be diligent in identifying any incorrect data input.

Attendance

- A report has been requested through our IT department that can be run by the district staff. It will compare students that did not meet the attendance requirements for survey against which students were actually reported within the FTE survey. Also, another report has been requested through our IT department that will compare entry and withdrawal codes between students reported in our live system and students reported in survey. These reports will allow the district to avoid incorrect reporting in the future.

Certification

- Program existing technology in the personnel database (SAP) and the student information system (GENESIS) to more accurately match teachers to course assignments. The current process to determine out of field requires too much manual activity. This increases the margin for error. More importantly, the manual process requires too much time to perform. In turn, reports have to be run sooner – before some schools get an opportunity to complete entrance of course assignments for teachers into the course master. Teachers who are not assigned in a timely manner won't be in the course master for out of field processing – thus, missing Board approval until the next survey period.
- Provide additional or updated training for those persons entering course information at the school level. Many data entry operators enter information based on old methods. This leads to the miscoding of teacher assignments. For example, basic education teachers who are a part of the ESE co-teacher assignment may be assigned both the basic education course number and the ESE course number. This will report the teacher as out of field for ESE – and the ESE teacher out of field for the basic education course. Failure to place the correct suffix indicator for exceptionalities into the course master also causes inaccurate reporting. Without the correct suffix, teachers will not show on the report for Board approval. This leads mostly to no Board approval for ESOL.

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- Provide principals/school-based administrators with training in out of field processing. We will continue the summer Principal Institutes. This training will explain the process of out of field, the importance of compliance with State laws for out of field, and the consequences of non-compliance.
- Adhere to deadlines for entering course information into the course master. The sooner the information is entered, the sooner the out of field can be determined. When entered on time, errors can be detected and corrected before the survey periods.
- Report course master errors to the State the moment they are detected. There is a process by which errors are to be reported once the information has been sent to the State. The district does not appear to be clear on this process.
- Avoid using "dummy" social security numbers and/or names as place holders for vacancies. Perhaps the system needs to be programmed to alert the user when these numbers – which don't match any employee's social – are being used.
- Do not enter substitute teachers and other non-instructional personnel as the teacher of record. When this happens, it is usually a data-entry error.
- Continue to provide principals with a sample of a parent notification letter/memorandum. While improper notification has decreased greatly, many notices still do not include important information such as the date (Month, day, and year) and subject area for which the teacher is out of field. During each survey period, each principal is provided a sample of the notice and the information it should include. This will be a continued practice.
- Develop a better district-level coding system for ESE classes of varied exceptionalities. This action is in the developmental stage. Once implemented, it will decrease the number of ESE coding errors by appropriately listing ESE assignments – leading to more accurate out of field Board approval. An accurate Board approval will lead to accurate parent notices because the list of out of field teachers originates from the Board approval.

Transportation

- In reference to incorrect reporting of days-in-term, the district has some students who require bus transportation for various programs that do not meet everyday such as speech therapy, community based instruction, and gifted programs. The number of days per week for transportation varies depending on individual student needs and program type. In addition, the same students may ride the bus daily for their transportation to and from school. With selected students attending programs with a variety of days in term, we will work with the IT department toward a solution to accurately determine each student's days in term. Plans are to associate calendar tracks with each student to provide the days in term and to programmatically identify students in particular programs that require varying days in term.
- In reference to missing criteria on the IEP, currently the student IEP data is documented through a program that is independent of the student information system. The Transportation department needs to receive a report of all exceptional education students listing the special transportation needs as stated on the IEP. Specific plans will include working with the IT department to develop a reporting mechanism. In addition, the Exceptional Education Department needs to focus on additional and continuing training for teachers for proper documentation for students who need transportation as a related service and have special needs. The district auditor will be checking a sampling of transportation related documentation on the IEP, along with other FTE survey documentation, to help the schools add focus to this area as well.

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- In reference to the missing IEP, the Transportation department received a request for transportation service for this student; therefore, weighted funding was claimed instead of basic. The responsibility to have an IEP prepared for summer school transportation service lies with school personnel; however, the IEP could not be located during the audit. It is suggested that the ESE department dedicate staff during ESY to be sure that all students have a properly written IEP for ESY services.

Please be assured that the District continues in its efforts to comply and conform to all Florida Statutes and Department of Education rules and regulations related to the Florida Education Finance Program. The deficiencies outlined in the draft report indicate that there are areas requiring attention and these will be addressed. For further assurance, the district FTE auditor will continue to examine a sample of student documentation at the school level to aide in school administration's focus on requirements of adequate documentation to support FTE reporting, and the findings will continue to be reported to District administration for corrective actions.

The District accepts the majority of the findings as outlined in the draft report; however, we respectfully request further review of selected items for your reconsideration as listed in the chart below.

Finding No. & Reference No.	Methodology	Attachment No. Page No.
19 (Ref. 66102) 37 (Ref. 86103)	Rule 1011.62(1)(g)3.a. FAC states, "An eligible student may be reported for funding in the ESOL program for a base period of 3 years. However, a student whose English competency does not meet the criteria for proficiency after 3 years in the ESOL program may be reported for a fourth, fifth, and sixth year of funding, provided his or her limited English proficiency is assessed and properly documented prior to his or her enrollment in each additional year beyond the 3-year base period." It does not state that the ESOL funding years must be consecutive. Although the students were in the ESOL program for more than 6 years, the students cited did not exceed the maximum 6 th years of ESOL funding ; therefore, the District disagrees with the Auditor General's adjustments.	Attachment A (Pages 6 - 7) Attachment B (Pages 8 - 21) Attachment C (Pages 22 - 28) Attachment D (Pages 29 - 38)
35 (Ref. 86101)	The District disagrees with the Auditor General's adjustment for 1 of the 7 students cited. An IEP and Matrix of Services form dated 4/26/07 has been located and is being provided for your consideration.	Attachment E (Pages 39 - 41)
63 (Ref. 211103)	The District disagrees with the Auditor General's adjustment for 2 of the 6 students cited as listed below: <ul style="list-style-type: none"> ➤ One of the students exited the ESOL program and re-entered a year later, which makes the audit year the 6th year of ESOL weighted funding and the 6th year in the ESOL program. According to Rule 1011.62(1) (g) 3.b. FAC, "If a student exits the program and is later reclassified as limited English proficient, the student may be reported in the ESOL program for funding for an additional year, or extended annually for a period not to 	Attachment F (Pages 42 - 49)

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	<p>exceed a total of 6 years pursuant to this paragraph, based on an annual evaluation of the student's status."</p> <ul style="list-style-type: none"> ➤ The other student entered the ESOL program after survey 2 in year 1; therefore, the student was reported for ESOL weighted funding for only ½ of the student's first year in the ESOL program. Survey 2 of the audit year completed the student's 6th year of maximum ESOL funding; therefore, the District disagrees with the Auditor General's adjustment for survey 2 for this student. 	<p>Attachment G (Pages 50 – 55)</p>
88 (Ref. 239170)	<p>This teacher was required to have 60 district ESOL in-service points earned by June 30, 2008. She had a total of 180 district ESOL in-service points earned prior to the 2007-2008 school year; therefore, the District disagrees with the Auditor General's adjustment.</p>	<p>Attachment H (Pages 56 – 58)</p>
110 (Ref. 260103)	<p>The District disagrees with the Auditor General's adjustment for 1 of the 2 students cited. The LAS test was administered in the Spring of 2007, and the CTBS was on 5/16/07. The student had been in the ESOL program for only 2 ½ years at the beginning of the audit year.</p>	<p>Attachment I (Pages 59 – 60)</p>
113 (Ref. 260170)	<p>This teacher was required to have 60 district ESOL in-service points earned by June 30, 2008, but the teacher resigned prior to that deadline. Teachers owing ESOL credit (or any other out-of-field credit) from past teaching assignments are terminated and cannot return as teachers with Duval County Public Schools until the credit has been earned and proof of such is submitted to the district certification office.</p>	<p>Attachment J (Page 61)</p>

If you have any questions or we can provide any further information, as you proceed through the finalization of this process, please feel free to contact Ruth Fulgham, District FTE Auditor, at (904) 858-6340.

Sincerely,



Ed Pratt-Dannals
Superintendent of Schools

Attachments

RF/ff