REPORT NO. 2010-186
APRIL 2010

LEE COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2009

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Lee County District School Board members and the Superintendent of Schools who served during the 2008-09 fiscal year are listed below:

	District No.
Robert D. Chilmonik	*1*
Jeanne S. Dozier, Chair to 11-17-08	*2*
Dr. Jane E. Kuckel, Vice Chair to 11-17-08; Chair from 11-18-08	*3*
Steven K. Teuber, Vice Chair from 11-18-08	*4*
Dr. Elinor C. Scricca	*5*

Dr. James W. Browder, Superintendent

The examination team leader was Pamela R. Kelly, CPA, 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 at 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.

Lee County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaking

GEP – Gifted Educational Plan

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

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

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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Lee County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2009.

> **Forty-four of the 317 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies.**
>
> **We noted exceptions involving 146 of the 932 students in our ESOL sample, 39 of the 361 students in our ESE Support Levels 4 and 5 sample, and 15 of the 154 students in our Career Education 9-12 (OJT) sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.**

Noncompliance related to FTE resulted in 117 Findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 6.5093 but have a potential impact on the District's weighted FTE of a negative 62.7067. Noncompliance related to student transportation resulted in 4 Findings and a net audit adjustment of a negative 1 student.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Lee County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative $243,687 (negative 62.7067 times $3,886.14).

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

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

School District of Lee County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lee County. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking vocational-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 Lee County.

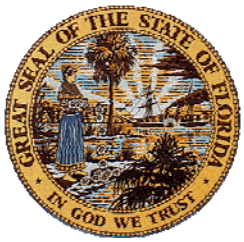
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 112 schools, reported 78,280.86 unweighted FTE, and received approximately $20.3 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately $20 million in State transportation funding.



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

We have examined management's assertion, included in its representation letter dated August 3, 2009, that the Lee 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, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Forty-four of the 317 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies.[1]

2. Students

We noted exceptions involving 146 of the 932 students in our ESOL sample[2], 39 of the 361 students in our ESE Support Levels 4 and 5 sample[3], and 15 of the 154 students in our Career Education 9-12 (OJT) sample[4]. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Lee 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, 2009.

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

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[1]*For teachers, see SCHEDULE D, Finding Nos. 11, 16, 17, 28, 29, 35, 36, 41, 42, 49, 50, 51, 52, 55, 61, 66, 70, 71, 72, 77, 81, 88, 89, 94, 95, 104, 116, and 117.*

[2]*For ESOL, see SCHEDULE D, Finding Nos. 4, 5, 6, 7, 9, 12, 13, 14, 18, 20, 21, 23, 24, 25, 30, 31, 43, 44, 45, 53, 58, 59, 63, 64, 67, 68, 75, 76, 79, 82, 83, 90, 91, 92, 93, 98, 99, 100, 101, 105, 109, 110, 112, and 115.*

[3]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 15, 19, 22, 26, 32, 39, 47, 54, 56, 57, 60, 62, 65, 68, 69, 78, 80, 84, 85, 86, 87, 102, 103, 106, 107, and 111.*

[4]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 8, 27, 33, 34, 40, and 46.*

Internal Control Over Compliance

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

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

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

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

Respectfully submitted,

David W. Martin, CPA
March 25, 2010

SCHEDULE A

Lee 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, 2009

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	108	100.00%	19,445	100.00%	54,710.6500	100.00%
Sample Size[4]	22	20.37%	269	1.38%	228.0102	0.42%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	187.4758	-
2. Basic with ESE Services						
Population[3]	111	100.00%	5,451	100.00%	16,244.4500	100.00%
Sample Size[4]	23	20.72%	221	4.05%	194.0095	1.19%
Students w/Exceptions	-	-	(12)	(5.43%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(4.6399)	-
3. ESOL						
Population[3]	101	100.00%	2,015	100.00%	4,458.9300	100.00%
Sample Size[4]	22	21.78%	932	46.25%	783.6602	17.58%
Students w/Exceptions	-	-	(146)	(15.67%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(161.3543)	-
4. ESE Support Levels 4 and 5						
Population[3]	78	100.00%	591	100.00%	846.6300	100.00%
Sample Size[4]	23	29.49%	361	61.08%	297.7812	35.17%
Students w/Exceptions	-	-	(39)	(10.80%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(12.0612)	-
5. Career Education 9-12						
Population[3]	24	100.00%	297	100.00%	2,020.2000	100.00%
Sample Size[4]	6	25.00%	154	51.85%	24.2485	1.20%
Students w/Exceptions	-	-	(15)	(9.74%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(15.9297)	-
All Programs						
Population[3]	112	100.00%	27,799	100.00%	78,280.8600	100.00%
Sample Size[4]	24	21.43%	1,937	6.97%	1,527.7096	1.95%
Students w/Exceptions	-	-	(213)	(11.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(6.5093)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Lee 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, 2009

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	112	100.00%	1,115	100.00%
Sample Size[4]	24	21.43%	317	28.43%
Teachers w/Exceptions	-	-	(44)	(13.88%)

[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, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education or taught courses to ELL students. (See NOTE A5.)*

[4] *See NOTE B.*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Lee 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, 2009

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	78.9140	1.066	84.1223
102	Basic 4-8	14.8354	1.000	14.8354
103	Basic 9-12	93.7264	1.052	98.6002
111	Grades K-3 with ESE Services	1.4700	1.066	1.5670
112	Grades 4-8 with ESE Services	(1.6835)	1.000	(1.6835)
113	Grades 9-12 with ESE Services	(4.4264)	1.052	(4.6566)
130	ESOL	(161.3543)	1.119	(180.5555)
254	ESE Support Level 4	(1.5460)	3.570	(5.5192)
255	ESE Support Level 5	(10.5152)	4.970	(52.2605)
300	Career Education 9-12	(15.9297)	1.077	(17.1563)
Total		(6.5093)		(62.7067)

[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

Lee 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, 2009

No.	Program	District-Wide	Audit Adjustments[1] #0081	Audit Adjustments[1] #0311	Balance Forward
101	Basic K-3	.5838	3.0000	.....	3.5838
102	Basic 4-8	.....	.....	.....	.0000
103	Basic 9-12	.2000	.....	3.1668	3.3668
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	(.7400)	(.7400)
130	ESOL	(.7838)	(3.0000)	(3.1668)	(6.9506)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	(.0333)	(.0333)
Total		.0000	.0000	(.7733)	(.7733)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0321	#0351	#0381	#0401	Balance Forward
101	3.5838	9.7872	.....	4.5000	8.5000	26.3710
102	.0000	.....	2.2243	.0000	.....	2.2243
103	3.3668	.....	.....	.....	.....	3.3668
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	(.7400)	.....	.....	.....	.....	(.7400)
130	(6.9506)	(9.7872)	(2.2243)	(4.5000)	(8.5000)	(31.9621)
254	.0000	.....	.5000	.0000	.5000	1.0000
255	.0000	.....	(.5000)	.....	(.5000)	(1.0000)
300	(.0333)	.....	.....	.....	.....	(.0333)
Total	(.7733)	.0000	.0000	.0000	.0000	(.7733)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0511	#0531	#0591	#0621	Balance Forward
101	26.3710	.....	.....	.....	.....	26.3710
102	2.2243	.....	.....	.....	.....	2.2243
103	3.3668	12.5359	14.2618	11.2681	10.2750	51.7076
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	.....	.....	.....	.0000
113	(.7400)	.....	.3136	(2.5000)	.....	(2.9264)
130	(31.9621)	(3.3823)	(14.2618)	(7.7681)	(10.2750)	(67.6493)
254	1.0000	.....	.....	.....	(.5000)	.5000
255	(1.0000)	(.3400)	(.5968)	(1.5000)	.....	(3.4368)
300	(.0333)	(9.7936)	(.1928)	.....	(.2500)	(10.2697)
Total	(.7733)	(.9800)	(.4760)	(.5000)	(.7500)	(3.4793)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0631	#0651	#0661	#0672	Balance Forward
101	26.3710	11.6352	.....	.....	5.5000	43.5062
102	2.2243	.....	.5000	.8670	2.1027	5.6940
103	51.7076	.....	.5000	2.9625	.....	55.1701
111	.0000	1.0000	.....	.....	.....	1.0000
112	.0000	.....	.....	(.1835)	.....	(.1835)
113	(2.9264)	.....	.5000	.....	.....	(2.4264)
130	(67.6493)	(11.6352)	.....	(2.1000)	(7.1027)	(88.4872)
254	.5000	(1.0000)	(1.5000)	(1.5460)	(2.0000)	(5.5460)
255	(3.4368)	.....	.....	.....	.....	(3.4368)
300	(10.2697)	.....	.....	.....	.....	(10.2697)
Total	(3.4793)	.0000	.0000	.0000	(1.5000)	(4.9793)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0681	#0691	#0701	#0711	Balance Forward
101	43.5062	14.7034	.....	.....	11.7044	69.9140
102	5.6940	.6142	6.0272	.....	.5000	12.8354
103	55.1701	.....	.....	.....	.....	55.1701
111	1.0000	.....	.....	.....	.....	1.0000
112	(.1835)	.....	(1.5000)	.....	.....	(1.6835)
113	(2.4264)	.....	.....	.....	.....	(2.4264)
130	(88.4872)	(15.8176)	(4.5272)	.....	(12.2044)	(121.0364)
254	(5.5460)	.5000	.....	.5000	.5000	(4.0460)
255	(3.4368)	(1.0000)	.....	(.5000)	(.5000)	(5.4368)
300	(10.2697)	.....	.....	.....	.....	(10.2697)
Total	(4.9793)	(1.0000)	.0000	.0000	.0000	(5.9793)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0721	#0731	#0745	#0771	Balance Forward
101	69.9140	.....	.....	.....	6.5000	76.4140
102	12.8354	.....	.....	.....	1.0000	13.8354
103	55.1701	4.5765	8.8250	22.3550	.....	90.9266
111	1.0000	.....	.....	.....	.....	1.0000
112	(1.6835)	.....	.....	.....	.....	(1.6835)
113	(2.4264)	.5000	.....	(1.5000)	.....	(3.4264)
130	(121.0364)	(3.9981)	(8.8250)	(14.1950)	(7.5000)	(155.5545)
254	(4.0460)	1.0000	.....	.5000	1.5000	(1.0460)
255	(5.4368)	(2.0784)	.....	(1.5000)	(1.5000)	(10.5152)
300	(10.2697)	.....	.....	(5.6600)	.....	(15.9297)
Total	(5.9793)	.0000	.0000	.0000	.0000	(5.9793)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Lee 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, 2009

Program No.	Brought Forward	Audit Adjustments[1] #0781	#0861	Total
101 Basic K-3	76.4140	2.5000	.....	78.9140
102 Basic 4-8	13.8354	1.0000	.....	14.8354
103 Basic 9-12	90.9266	.....	2.7998	93.7264
111 Grades K-3 with ESE Services	1.0000	.4700	.....	1.4700
112 Grades 4-8 with ESE Services	(1.6835)	.....	.....	(1.6835)
113 Grades 9-12 with ESE Services	(3.4264)	.....	(1.0000)	(4.4264)
130 ESOL	(155.5545)	(3.5000)	(2.2998)	(161.3543)
254 ESE Support Level 4	(1.0460)	(.5000)	.....	(1.5460)
255 ESE Support Level 5	(10.5152)	.....	.....	(10.5152)
300 Career Education 9-12	(15.9297)	.....	.....	(15.9297)
Total	(5.9793)	(.0300)	(.5000)	(6.5093)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Lee 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, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Lee 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 53.

Findings	Net Audit Adjustments (Unweighted FTE)
Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.	

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District's schools incorrectly reported two Basic subject area courses in ESOL that were ineligible for such reporting. The courses were taught at two schools during the school terms covered by the October 2008 and February 2009 surveys. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
District-Wide (Continued)		
Ineligible Courses Reported in ESOL (Continued)		
101 Basic K-3	.5838	
103 Basic 9-12	.2000	
130 ESOL	(.7838)	.0000
Incorrect Benchmark Percentage Used for ESOL Placements		
2. The assessment proficiency levels used for ESOL placements during the 2008-09 school year were based on the District's *ESOL Plan* that specified that a score of 61 percent or lower would qualify a student for ESOL placement. However, effective May 2008, DOE required by rule that Districts use a score of 32 percent or lower to qualify a student for ESOL placement. For purposes of our examination, we accepted ESOL placements based on the District's criteria (61 percent or lower) only for those students who had been placed in ESOL *before* the beginning of the 2008-09 school year and, accordingly, adjusted those students who had been placed *after* the beginning of that school year. (See Finding Nos. 4, 13, 18, 20, 45, 53, 63, 67, 75, 79, 83, 91, 99, 101, 105, and 110.)		.0000

Management's Response – Management contends that the District's use of the 61 percent benchmark for ESOL placements was appropriate because that benchmark was specified in the District's ESOL Plan which had been approved by the School Board and the Department of Education.

Auditor's Resolution – We confirmed with the Department of Education our understanding that the 32 percent benchmark was effective May 2008 and should have been used by the District for the 2008-09 school year. Accordingly, our Finding stands as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings	Net Audit Adjustments (Unweighted FTE)
Premature Assessments for Continued ESOL Placements	
3. The English language proficiency of ELL students due to begin a fourth, fifth, or sixth year of ESOL placement *after* the October 2008 survey was assessed prematurely by the District in April or May 2008. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year as determined by the anniversary of the students' initial placement. (See Finding Nos. 9, 23, 31, 76, 93, 100, and 109.)	.0000

Management's Response – Management contends that the District's assessments conducted in April or May 2008 for students starting their fourth, fifth, or sixth year of ESOL placement after the October 2008 survey were acceptable because there are no governing timelines specified for such assessment in statute.

Auditor's Resolution – We confirmed with the Department of Education our understanding that assessments for students due to begin a fourth, fifth, or sixth year of ESOL placement should be done just prior to the start of the students' fourth, fifth, or sixth year as determined by the anniversary of the students' initial placement, with the allowance that assessments for students with anniversary dates just prior to the October survey may be conducted during the preceding spring. Accordingly, our Finding stands as presented.

Allen Park Elementary School (#0081)

4. [Ref. 8101] Two students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:

101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000

5. [Ref. 8102] The file for one ELL 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)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Allen Park Elementary School (#0081) (Continued)		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000
North Fort Myers High School (#0311)		
6. [Ref. 31102] The *ELL Student Plan* for one student was in electronic format only at the time of the reporting survey and was not present in the student's file. State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an *ELL Student Plan* should be a written (i.e., hard copy) document that is maintained in each student's file. We made the following audit adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
7. [Ref. 31103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000
8. [Ref. 31104] The timecard for one Career Education student in OJT was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.0333)	(.0333)
9. [Ref. 31105] The English language proficiency of four students was assessed too early to support the students' ESOL placement beyond the initial three-year base period. (See Finding No. 3.) We made the following audit adjustment:		
103 Basic 9-12	1.5668	
130 ESOL	(1.5668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
North Fort Myers High School (#0311) (Continued)		
10. [Ref. 31106] One ESE OJT student in the October 2008 and February 2009 surveys was reported for more hours than was supported by the student's timecards. The student was reported for 25 hours (or .5000 FTE) in both surveys; however, the timecards supported only 4 hours (.0800 FTE) and 9 hours (.1800 FTE), respectively. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.7400)	(.7400)
11. [Ref. 31170/71] Two teachers were appropriately approved by the School Board to teach ELL students out-of-field but had not earned the required number of in-service training points in ESOL strategies required by rule and their in-service training timelines. One teacher (Ref. 31170) had earned only 60 of the 180 points required and the other teacher (Ref. 31171) had earned only 120 of the 240 points required. We made the following audit adjustments:		
Ref. 31170		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
Ref. 31171		
103 Basic 9-12	.2250	
130 ESOL	(.2250)	.0000
		(.7733)
Orange River Elementary School (#0321)		
12. [Ref. 32102] The files for five students did not contain *ELL Student Plans* covering the 2008-09 school year. We made the following audit adjustment:		
101 Basic K-3	3.7872	
130 ESOL	(3.7872)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Orange River Elementary School (#0321) (Continued)		
13. [Ref. 32103] Six students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:		
101 Basic K-3	6.0000	
130 ESOL	(6.0000)	.0000
		.0000
Lexington Middle School (#0351)		
14. [Ref. 35101] The file for one ELL student was missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	.4602	
130 ESOL	(.4602)	.0000
15. [Ref. 35102] The *Matrix of Services* form for one ESE student was incorrectly scored. The *Matrix* form incorrectly included the Special Considerations point designated for students having a total score of 21 points and a Level 5 rating in four Domains. The student was a Level 5 in only three Domains. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
16. [Ref. 35170/71] Two teachers who taught a Basic subject area to classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and their in-service training timelines. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Lexington Middle School (#0351) (Continued)		
Ref. 35170		
102 Basic 4-8	.9971	
130 ESOL	(.9971)	.0000
Ref. 35171		
102 Basic 4-8	.6136	
130 ESOL	(.6136)	.0000

17. [Ref. 35172] One teacher was appropriately approved by the School Board to teach ELL students out-of-field but had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

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

Tice Elementary School (#0381)

18. [Ref. 38101] Six students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:

101 Basic K-3	4.5000	
130 ESOL	(4.5000)	.0000

19. [Ref. 38103] The IEP development team for one ESE student did not include the student's General Education teacher or the District's LEA representative. We also noted that there was no evidence that the student's parents had been invited to the IEP meeting or had participated in the IEP's development. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Tice Elementary School (#0381)		
102 Basic 4-8	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

Management's Response – Management contends that the necessary participants were part of the IEP development team and that the parent was invited to the meeting, could not attend, and communicated his concerns via telephone.

Auditor's Resolution – We re-examined the supporting documentation in our work paper files for this Finding and concluded that management's contentions were correct. Accordingly, we have resolved this Finding in the favor of the District.

102 Basic 4-8	(1.0000)	
254 ESE Support Level 4	1.0000	.0000
		.0000

Villas Elementary School (#0401)

20. [Ref. 40101] Eight students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We also noted that evidence of parental notification for one student was missing and could not be located and the student's English language proficiency assessment was not completed until after the reporting survey. We made the following audit adjustment:

101 Basic K-3	7.5000	
130 ESOL	(7.5000)	.0000

21. [Ref. 40102] The file for one ELL student did not contain an *ELL Student Plan* covering the reporting surveys. We also noted that the student was FES and had been dismissed from ESOL in June 2008. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Villas Elementary School (#0401) (Continued)		
22. [Ref. 40103] The *Matrix of Services* form for one ESE student was incorrectly scored. The *Matrix* form incorrectly included two Special Considerations points: one designated for students having a total score of 17 points and a Level 5 rating in three Domains and one designated for students having a total score of 21 points and a Level 5 rating in four Domains. The student had 20 points and a Level 5 rating in three Domains. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000
South Fort Myers High School (#0511)		
23. [Ref. 51101] The English language proficiency of two students was assessed too early to support the students' ESOL placement beyond the initial three-year base period. (See Finding No. 3.) We made the following audit adjustment:		
103 Basic 9-12	.8655	
130 ESOL	(.8655)	.0000
24. [Ref. 51102] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.5744	
130 ESOL	(1.5744)	.0000
25. [Ref. 51103] The file for one ELL student did not contain documentation that the student's parents had been notified of the student's ESOL placement. We made the following audit adjustment:		
103 Basic 9-12	.2352	
130 ESOL	(.2352)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
South Fort Myers High School (#0511) (Continued)		
26. [Ref. 51104] The FTE for one ESE student in the Hospital and Homebound program was incorrectly reported. The student was reported for 1,260 minutes of homebound instruction (or .4200 FTE) but was provided only 240 minutes (or .0800 FTE). We made the following audit adjustment:		
255 ESE Support Level 5	(.3400)	(.3400)
27. [Ref. 51105] The timecards for eight Career Education students in OJT were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.6400)	(.6400)

Management's Response – Management indicates that the students were furloughed from their jobs and had no timecards. However, management states that there are no provisions in rule or statute that expressly disallow OJT funding when students have been furloughed.

Auditor's Resolution – The longstanding position of the Department of Education is that OJT funding may not be claimed if students did not work or were not engaged in a documented job search during the survey concerned. Our Finding stands as presented.

28. [Ref. 51170/71] Two teachers who taught a Basic subject area class that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and their in-service training timelines. We made the following audit adjustments:

Ref. 51170		
103 Basic 9-12	.3136	
130 ESOL	(.3136)	.0000
Ref. 51171		
103 Basic 9-12	.3936	
130 ESOL	(.3936)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
South Fort Myers High School (#0511) (Continued)		
29. [Ref. 51172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Building Construction but taught courses that required certification in Industrial Arts. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	9.1536	
300 Career Education 9-12	(9.1536)	.0000
		(.9800)
Cypress Lake High School (#0531)		
30. [Ref. 53101] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.1760	
130 ESOL	(1.1760)	.0000
31. [Ref. 53102] The English language proficiency of three students was assessed too early to support the students' ESOL placement beyond the initial three-year base period. (See Finding No. 3.) We made the following audit adjustment:		
103 Basic 9-12	.8623	
130 ESOL	(.8623)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Cypress Lake High School (#0531) (Continued)		
32. [Ref. 53103] The reported course schedule for one ESE student incorrectly listed both the student's on-campus instruction and the student's Hospital and Homebound instruction in program No. 255 (ESE Support Level 5). The student's on-campus instruction should have been reported in program No. 113 (Grades 9-12 with ESE Services). We also noted that the student was reported for transportation time that was of a non-instructional nature and should not have been reported for FEFP funding. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.3136	
255 ESE Support Level 5	(.5968)	(.2832)
33. [Ref. 53104] The timecard for one Career Education student in OJT was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.1568)	(.1568)
34. [Ref. 53105] Two Career Education OJT students were reported for more work hours (10.8 hours or .2160 FTE) than were supported by the students' timecards (9 hours or .1800 FTE). We made the following audit adjustment:		
300 Career Education 9-12	(.0360)	(.0360)
35. [Ref. 53170/72/73] The letters used to notify parents of the out-of-field status of three ESOL teachers were dated only "October 2008." Consequently, the letters did not provide adequate support that the notifications were made prior to the October 2008 survey. We also noted that one of the teachers (Ref. 53170) had earned none of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Cypress Lake High School (#0531) (Continued)		
Ref. 53170		
103 Basic 9-12	4.7010	
130 ESOL	(4.7010)	.0000
Ref. 53172		
103 Basic 9-12	6.1113	
130 ESOL	(6.1113)	.0000
Ref. 53173		
103 Basic 9-12	.7840	
130 ESOL	(.7840)	.0000

36. [Ref. 53171] One teacher taught Math to a class that included ELL students but had earned only 18 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.6272	
130 ESOL	(.6272)	.0000
		(.4760)

Riverdale High School (#0591)

37. [Ref. 59101] The IEP for one ESE student was not signed by the student's General Education teacher to evidence that teacher's participation in the development of the student's IEP. We made the following audit adjustment:

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

38. [Ref. 59102] The file for one ESE Gifted student did not contain a valid GEP. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Riverdale High School (#0591) (Continued)		
39. [Ref. 59103] We noted the following exceptions involving two ESE students:		
a. The IEP and *Matrix of Services* form for one student were missing and could not be located.		
b. One student was incorrectly reported for Hospital and Homebound instruction. The student had been dismissed from the Hospital and Homebound program prior to the reporting survey. We also noted that the student's IEP was not signed by the persons who participated in the IEP development meeting.		
We made the following audit adjustment:		
103 Basic 9-12	1.5000	
255 ESE Support Level 5	(1.5000)	.0000
40. [Ref. 59104] One ESE student was reported full-time in an OJT program (Career Placement); however, there were no timecards nor attendance records to support that the student had attended any on-campus courses or worked any hours during the reporting survey. Consequently, the student should not have been reported with the survey's results. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
41. [Ref. 59170/71/73] We noted the following exceptions involving parental notification for three out-of-field teachers: (a) the notification letters for two of the teachers (Ref. 59171/73) were dated only "Oct-Nov-Dec" and, thus, did not support that notification was made prior to the reporting survey, and (b) the notification letter for one teacher (Ref. 59170) was missing and could not be located. We also noted that two of the teachers (Ref. 59170/71) had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Riverdale High School (#0591) (Continued)		
Ref. 59170		
103 Basic 9-12	1.4086	
130 ESOL	(1.4086)	.0000
Ref. 59171		
103 Basic 9-12	5.6510	
130 ESOL	(5.6510)	.0000
Ref. 59173		
103 Basic 9-12	.5501	
130 ESOL	(.5501)	.0000

42. [Ref. 59172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1584	
130 ESOL	(.1584)	.0000
		(.5000)

Cape Coral High School (#0621)

43. [Ref. 62101] The parental notification letter notifying the student's parents of their child's ESOL placement was not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e., prior to survey). We made the following audit adjustment:

103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

44. [Ref. 62102] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Cape Coral High School (#0621) (Continued)		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

45. [Ref. 62103] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer based on the student's assessment scores (see Finding No. 2) and was not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:

103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000

46. [Ref. 62104] Two Career Education OJT students were reported incorrectly in OJT. The students had withdrawn from the OJT program prior to the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(.2500)	(.2500)

47. [Ref. 62105] The IEP for one ESE student was signed by only one member of the IEP team. The student's file contained no additional documentation to evidence the participation of any other District personnel or the student's parents in the development of the student's IEP. We made the following audit adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000

Management's Response – Although only one member signed the IEP, management contends that: (a) all required members of the IEP development team attended the IEP meeting as indicated by the notation "attended" by their typed names, and (b) there is no requirement in rule that participants sign an IEP.

Auditor's Resolution – Signatures are the best evidence of a participant's involvement and attendance at an IEP development meeting. Our Finding stands as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Cape Coral High School (#0621) (Continued)		
48. [Ref. 62106] One student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
103 Basic 9-12	(.5000)	(.5000)
49. [Ref. 62170/72/75] Three teachers were appropriately approved by the School Board to teach ESOL out-of-field but had not earned the required number of in-service training points required by rule and the teachers' in-service training timelines, as follows: (a) one teacher (Ref. 62170) had earned none of 120 points; (b) one teacher (Ref. 62172) had earned only 60 of 120 points; and (c) one teacher (Ref. 62175) had earned none of 60 points. We also noted that the parents of the ELL students taught by two of the teachers (Ref. 62170/72) were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 62170		
103 Basic 9-12	4.0500	
130 ESOL	(4.0500)	.0000
Ref. 62172		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
Ref. 62175		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
50. [Ref. 62171] One teacher taught Biology to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Cape Coral High School (#0621) (Continued)		
103 Basic 9-12	1.7250	
130 ESOL	(1.7250)	.0000

51. [Ref. 62173] The parents of the ELL students taught by an out-of-field Reading teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000

52. [Ref. 62174] We noted the following exceptions involving one out-of-field Reading and ESOL teacher in the October 2008 survey: (a) the teacher was not properly certified and was not approved by the School Board to teach Reading out-of-field, and (b) the parents of the students concerned were not notified of the teacher's out-of-field status in Reading or ESOL. We also noted that the teacher had earned only 18 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	1.3500	
130 ESOL	(1.3500)	.0000
		(.7500)

San Carlos Park Elementary School (#0631)

53. [Ref. 63101] Eleven students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:

101 Basic K-3	10.0000	
130 ESOL	(10.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings			Net Audit Adjustments (Unweighted FTE)
San Carlos Park Elementary School (#0631) (Continued)			
54. [Ref. 63102] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was developed. We made the following audit adjustment:			
	111 Grades K-3 with ESE Services	1.0000	
	254 ESE Support Level 4	(1.0000)	.0000
55. [Ref. 63170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:			
	101 Basic K-3	1.6352	
	130 ESOL	(1.6352)	.0000
			.0000
Royal Palm Exceptional School Center (#0651)			
56. [Ref. 65103] The IEP for one student and *Matrix of Services* form for another student were missing and could not be located. We made the following audit adjustment:			
	103 Basic 9-12	.5000	
	113 Grades 9-12 with ESE Services	.5000	
	254 ESE Support Level 4	(1.0000)	.0000
57. [Ref. 65104] The IEP for one ESE student was not signed by the persons who participated in the IEP development meeting. We made the following audit adjustment:			
	102 Basic 4-8	.5000	
	254 ESE Support Level 4	(.5000)	.0000
			.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Southwest Florida Juvenile Detention Center (#0661)		
58. [Ref. 66101] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We also noted that the students' files did not contain an *ELL Student Plan* covering the 2008-09 school year and the English Language proficiency of one of the students had not been assessed since October 2007. We made the following audit adjustment:		
102 Basic 4-8	.5000	
103 Basic 9-12	.4000	
130 ESOL	(.9000)	.0000
59. [Ref. 66102] We noted the following exceptions for two ELL students: (a) the file for one student was missing and could not be located, and (b) the file for the other student did not contain an *ELL Student Plan* covering the 2008-09 school year. We made the following audit adjustment:		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
60. [Ref. 66103/04/05] We noted the following exceptions for 11 ESE students (1 in our sample for Basic with ESE Services and 10 in our sample for ESE Support Levels 4 and 5 sample):		
a. The IEP for 1 student (in our sample for Basic with ESE Services) was missing and could not be located. (Ref. 66103)		
b. The *Matrix of Services* forms for the 10 students in our sample for ESE Support Levels 4 and 5 did not reflect the students' ESE services provided by the Detention Center. Their *Matrix* forms reflected only those services provided by their previous schools (Ref. 66103/05). We also noted that 3 of the 10 students were not reported in accordance with their *Matrix* forms. (Ref. 66104)		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Southwest Florida Juvenile Detention Center (#0661) (Continued)		
We made the following audit adjustments:		
Ref. 66103		
102 Basic 4-8	.1835	
103 Basic 9-12	.2459	
112 Grades 4-8 with ESE Services	(.1835)	
254 ESE Support Level 4	(.2459)	.0000
Ref. 66104		
103 Basic 9-12	.1872	
254 ESE Support Level 4	(.1872)	.0000
Ref. 66105		
102 Basic 4-8	.1835	
103 Basic 9-12	.9294	
254 ESE Support Level 4	(1.1129)	.0000

Management's Response – Management contends that it is impossible for the Center to create a new IEP given the short time students stay in detention and, thus, it is unfair for the District to lose FTE.

Auditor's Resolution – Detention Centers must meet all documentation requirements for ESE students in order to claim those students for ESE funding. Since management does not disagree with the accuracy of the facts cited in our Finding, that Finding stands as presented.

61. [Ref. 66170] One teacher was appropriately approved by the School Board to teach ELL 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:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Gulf Elementary School (#0672)		
62. [Ref. 67201] We noted the following exceptions involving three ESE students: (a) two students were absent from school during the entire 11-day window of the reporting survey, and (b) the source attendance documents for one student were missing and could not be located. We made the following audit adjustment:		
254 ESE Support Level 4	(1.5000)	(1.5000)
63. [Ref. 67202] Seven students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We also noted that one of these students was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
101 Basic K-3	4.5000	
102 Basic 4-8	2.0000	
130 ESOL	(6.5000)	.0000
64. [Ref. 67203] The file for one student did not contain an *ELL Student Plan* covering the 2008-09 school year. We made following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
65. [Ref. 67204] The IEP for one ESE student was signed by only one of the five District representatives listed as participating in the IEP development meeting. We made the following audit adjustment:		
101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Gulf Elementary School (#0672) (Continued)		
Management's Response – Although only one member signed the IEP, management contends that: (a) all required members of the IEP development team attended the IEP meeting as indicated by the notation "attended" by their typed names, and (b) there is no requirement in rule that participants sign an IEP.		
Auditor's Resolution – Signatures are the best evidence of a participant's involvement and attendance at an IEP development meeting. Our Finding stands as presented.		
66. [Ref. 67270] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field until after the October 2008 survey. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.1027	
130 ESOL	(.1027)	.0000
		(1.5000)
Spring Creek Elementary School (#0681)		
67. [Ref. 68101] Ten students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:		
101 Basic K-3	8.5000	
130 ESOL	(8.5000)	.0000
68. [Ref. 68102] One ELL student and one ESE student had withdrawn from school prior to the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
130 ESOL	(.5000)	
255 ESE Support Level 5	(.5000)	(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Spring Creek Elementary School (#0681) (Continued)		
69. [Ref. 68103] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a *Matrix* score of 17 total points and a Level 5 rating in 3 Domains; however, this student had a total score of 18 points. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
70. [Ref. 68170] One teacher was appropriately approved by the School Board to teach ELL 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:		
101 Basic K-3	.2034	
130 ESOL	(.2034)	.0000
71. [Ref. 68171/72] Two teachers were appropriately approved by the School Board to teach ESOL out-of-field but had not earned the required number of in-service training points required by rule and the teachers' in-service training timelines, as follows: (a) one teacher (Ref. 68171) had earned only 180 of 240 required points and (b) one teacher (Ref. 68172) had earned none of 240 required points. We made the following audit adjustments:		
Ref. 68171		
102 Basic 4-8	.6142	
130 ESOL	(.6142)	.0000
Ref. 68172		
101 Basic K-3	6.0000	
130 ESOL	(6.0000)	.0000
		(1.0000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Lehigh Acres Middle School (#0691)		
72. [Ref. 69170] One teacher was hired as a long-term substitute for the school terms covered by the October 2008 and February 2009 survey periods. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.		.0000
73. [Ref. 69101] The IEP for one ESE student was not signed by the student's General Education teacher to evidence the participation of that teacher in the development of the student's IEP. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
74. [Ref. 69102] The IEP for one ESE 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
75. [Ref. 69103] Four students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:		
102 Basic 4-8	3.6738	
130 ESOL	(3.6738)	.0000
76. [Ref. 69104] The English language proficiency of one student was assessed too early to support the student's ESOL placement beyond the initial three-year base period. (See Finding No. 3.) We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Lehigh Acres Middle School (#0691) (Continued)		
102 Basic 4-8	.4784	
130 ESOL	(.4784)	.0000

77. [Ref. 69171] One teacher taught Math to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.3750	
130 ESOL	(.3750)	.0000
		.0000

Buckingham Exceptional Student Center (#0701)

78. [Ref. 70101] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a *Matrix* score of 21 points and a Level 5 rating in four Domains. This student had a Level 5 rating in only three Domains. We made the following audit adjustment:

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

Sunshine Elementary School (#0711)

79. [Ref. 71101] Ten students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:

101 Basic K-3	8.5000	
102 Basic 4-8	.5000	
130 ESOL	(9.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Sunshine Elementary School (#0711) (Continued)		
80. [Ref. 71102] One ESE 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
81. [Ref. 71170/71/72] Three teachers were appropriately approved by the School Board to teach ESOL out-of-field but had not earned the required number of in-service training points required by rule and the teachers' in-service training timelines, as follows: (a) one teacher (Ref. 71170) had earned only 60 of 120 required points, (b) one teacher (Ref. 71171) had earned none of 60 required points, and (c) one teacher (Ref. 71172) had earned none of 180 required points. We made the following audit adjustments:		
Ref. 71170		
101 Basic K-3	.2044	
130 ESOL	(.2044)	.0000
Ref. 71171		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
Ref. 71172		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
Management's Response – Management contends that the teacher cited in (c) above (Ref. 71172) did meet the required timeline for earning 180 in–service points.		
Auditor's Resolution – We re-examined the documentation in our work paper files supporting Ref. 71172 and concluded again that the teacher had earned none of 180 required points. Since management did not submit any documentation to support its contention and our re-examination confirmed the accuracy of our Finding, that Finding stands as presented.		
		.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Mariner High School (#0721)		
82. [Ref. 72102] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.8623	
130 ESOL	(.8623)	.0000
83. [Ref. 72103] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer based on the student's assessment scores (see Finding No. 2) and was not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:		
103 Basic 9-12	.9406	
130 ESOL	(.9406)	.0000
84. [Ref. 72104] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 17 points and a Level 5 rating in three Domains. This student had a score of 18 points. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
85. [Ref. 72105] We noted the following exceptions involving one ESE student: (a) the student's original IEP was missing and could not be located (the student's file contained only an unsigned copy of that IEP), (b) there was no documentation showing that the student's parents were notified of the IEP meeting, and (c) the student's *Matrix of Services* form was not reviewed and updated when the student's IEP was prepared. We made the following audit adjustment:		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Mariner High School (#0721) (Continued)		
86. [Ref. 72106] The entire course schedule for one student was reported incorrectly in program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound program; however, the student's schedule included one on-campus course which should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:		
103 Basic 9-12	.0784	
255 ESE Support Level 5	(.0784)	.0000
87. [Ref. 72107] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
88. [Ref. 72170/72] Two teachers taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 72170		
103 Basic 9-12	.8624	
130 ESOL	(.8624)	.0000
Ref. 72172		
103 Basic 9-12	.8624	
130 ESOL	(.8624)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Mariner High School (#0721) (Continued)		
89. [Ref. 72171] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teacher's out-of-field status and (b) the teacher had earned only 18 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.4704	
130 ESOL	(.4704)	.0000
		.0000
Estero High School (#0731)		
90. [Ref. 73101] Four ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	2.5500	
130 ESOL	(2.5500)	.0000
91. [Ref. 73102] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer based on the student's assessment scores (see Finding No. 2) and was not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
92. [Ref. 73103] The file for one student in ESOL did not contain an *ELL Student Plan* covering the 2008-09 school year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Estero High School (#0731) (Continued)		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000

93. [Ref. 73104] The English language proficiency of eight students was assessed too early to support the students' ESOL placement beyond the initial three-year base period. (See Finding No. 3.) We made the following audit adjustment:

103 Basic 9-12	3.1250	
130 ESOL	(3.1250)	.0000

94. [Ref. 73170/72] Two teachers taught Math to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:

Ref. 73170		
103 Basic 9-12	1.3500	
130 ESOL	(1.3500)	.0000
Ref. 73172		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000

95. [Ref. 73171] One teacher did not complete General Knowledge requirements within 12 calendar months of the teacher's date of hire, contrary to Sections 1012.56(2)(g) and (3), Florida Statutes and State Board of Education Rule 6A-4.0021, Florida Administrative Code. We made the following audit adjustment:

103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Estero High School (#0731) (Continued)		
Management's Response – Management contends that the teacher satisfied the General Knowledge by passing the CLAST test in September 1987.		
Auditor's Resolution – We re-examined the documentation in our work paper files supporting this Finding and concluded again that the teacher had not completed the General Knowledge requirements within 12 calendar months of the teacher's date of hire. Since management did not submit any documentation to support its contention and our re-examination confirmed the accuracy of our Finding, that Finding stands as presented.		
		.0000
		.0000
East Lee County High School (#0745)		
96. [Ref. 74501] The IEP for one ESE student was not signed by the student's General Education teacher to evidence the teacher's participation in the development of that IEP. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
97. [Ref. 74502] The file for one ESE student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
98. [Ref. 74503] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.8800	
130 ESOL	(.8800)	.0000
99. [Ref. 74504] We noted the following exceptions for six ELL students:		
a. The files for five students were missing and could not be located.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
East Lee County High School (#0745) (Continued)		
b. One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer based on the students assessment scores (see Finding No. 2) and was not recommended for ESOL placement by an ELL Committee.		
We made the following audit adjustment:		
103 Basic 9-12	3.1850	
130 ESOL	(3.1850)	.0000
100. [Ref. 74505] The English language proficiency of four students was assessed too early to support the students' ESOL placement beyond the initial three-year base period. (See Finding No. 3.) We made the following audit adjustment:		
103 Basic 9-12	1.6850	
130 ESOL	(1.6850)	.0000
101. [Ref. 74506] Six students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:		
103 Basic 9-12	4.7950	
130 ESOL	(4.7950)	.0000
102. [Ref. 74507] Two ESE students were incorrectly reported for Hospital and Homebound instruction in program No. 255 (ESE Support Level 5). The students had been dismissed from the Hospital and Homebound program prior to our survey and should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
East Lee County High School (#0745) (Continued)		
103 Basic 9-12	.7750	
255 ESE Support Level 5	(1.0000)	
300 Career Education 9-12	.2250	.0000

103. [Ref. 74508] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. This student had a Level 5 rating in only three Domains. We made the following audit adjustment:

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

104. [Ref. 74570/71/73] Three teachers were appropriately approved by the School Board to teach out-of-field (two in Reading and one in Industrial Arts); however, the letters used to notify parents of the teachers' out-of-field status did not disclose the teachers' out-of-field subject area. We also noted that one of the teachers (Ref. 74571) had been approved in a prior year but had not earned the required six hours of college credit towards certification in the teacher's out-of-field subject area. We made the following audit adjustments:

Ref. 74570		
103 Basic 9-12	3.2000	
130 ESOL	(3.2000)	.0000
Ref. 74571		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
Ref. 74573		
103 Basic 9-12	5.8850	
300 Career Education 9-12	(5.8850)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Diplomat Elementary School (#0771)		
105. [Ref. 77101] Eight students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2). We noted that ELL Committees were convened and recommended ESOL services be continued for two of the students; however, the Committees did not consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:		
101 Basic K-3	6.5000	
102 Basic 4-8	1.0000	
130 ESOL	(7.5000)	.0000
106. [Ref. 77102] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains. This student had a Level 5 rating in only three Domains. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
107. [Ref. 77103] The file for one ESE student reported in program No. 255 (ESE Support Level 5) contained two *Matrix of Services* forms reflecting two different cost factors (one for program No. 255 and one for program No. 254 [ESE Support Level 4]); consequently, the student's reporting in program No. 255 was not adequately supported. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Colonial Elementary School (#0781)		
108. [Ref. 78101] A parentally placed private school student who was provided District ESE services was reported incorrectly for FEFP funding. According to the Department of Education, such students "should not be reported for FTE except in cases where the district has expended or can document that all federal funds will be expended and has opted to use FEFP funds to continue services." The District had no such supporting documentation. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	(.0300)	(.0300)
109. [Ref. 78102] The English language proficiency of one student was assessed too early to support the student's ESOL placement beyond the initial three-year base period. (See Finding No. 3.) We made the following audit adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
110. [Ref. 78103] Three students were reported incorrectly in ESOL. The students were FES based on their assessment scores (see Finding No. 2) and were not recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
111. [Ref. 78104] One ESE 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)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Colonial Elementary School (#0781) (Continued)		
112. [Ref. 78105] The file for one ELL student was missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		(.0300)
Ida S. Baker High School (#0861)		
113. [Ref. 86101] The supporting timecard for one ESE OJT student was missing and could not be located. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)
114. [Ref. 86102] The file for one ESE Gifted student did not contain an GEP covering the reporting survey. We noted that the file did document that the student's GEP was reviewed on May 26, 2004, and a recommendation was made to withdraw the student from the Gifted program. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
115. [Ref. 86104] Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.5942	
130 ESOL	(1.5942)	.0000
116. [Ref. 86170/71] Two teachers taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Lee 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, 2009

Findings		Net Audit Adjustments (Unweighted FTE)
Ida S. Baker High School (#0861) (Continued)		
Ref. 86170		
103 Basic 9-12	.3136	
130 ESOL	(.3136)	.0000
Ref. 86171		
103 Basic 9-12	.0784	
130 ESOL	(.0784)	.0000
117. [Ref. 86172] We noted the following exceptions involving one out-of-field teacher for Math and ESOL in the October 2008 and February 2009 surveys: (a) the teacher was not properly certified and was not approved by the School Board to teach Math out-of-field, and (b) the parents of the students concerned were not notified of the teacher's out-of-field status in Math. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.3136	
130 ESOL	(.3136)	.0000
		(.5000)
		(6.5093)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Lee 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, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESE, ESOL, and DJJ facilities; (2) *Matrix of Services* forms are properly completed; (3) timecards for students in OJT are maintained in readily accessible files; (4) English language assessments for continued ESOL placements beyond the initial three-year base period are conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement as determined by the anniversary of the students' ESOL placements; (5) students are not funded for ESOL beyond six years; (6) teachers are properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (7) teachers earn their required in-service training points and college credits, as appropriate; and (8) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey in question.

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 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Lee 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, 2009

Regulatory Citations (Continued)

Attendance

Section 1003.23, F.S. ..... Attendance Records and Reports

Rules 6A-1.044(3) and
(6)(c), F.A.C. ..... Pupil Attendance Records

Rule 6A-1.04513, F.A.C. ..... Maintaining Auditable FTE Records

FTE General Instructions 2008-2009

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

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

Rule 6A-6.0901, F.A.C. ..... Definitions Which Apply to Programs for English Language Learners

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

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

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, F.S. ..... Exceptional Students Instruction

Section 1011.62, F.S. ..... Funds for Operation of Schools

Section 1011.62(1)(e), F.S. ..... Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

Rule 6A-6.03029, F.A.C. ..... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C. ..... Course Modifications for Exceptional Students

Rule 6A-6.0331, F.A.C. ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Lee 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, 2009

Regulatory Citations (Continued)

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2008-2009

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.

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

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

1. School District of Lee County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lee 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 Lee County. For the fiscal year ended June 30, 2009, the District operated 112 schools, reported 78,280.86 unweighted FTE, and received approximately $20.3 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 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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 2008-09 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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

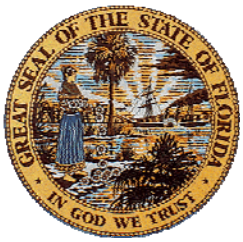
NOTE B - SAMPLING

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, 2009. 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:

Lee County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
-	Ineligible Courses Reported in ESOL	1
-	Incorrect Benchmark Percentage Used for ESOL Placements	2
-	Premature Assessments for Continued ESOL Placements	3
1.	Allen Park Elementary School	4 and 5
2.	North Fort Myers High School	6 through 11
3.	Orange River Elementary School	12 and 13
4.	Lexington Middle School	14 through 17
5.	Tice Elementary School	18 and 19
6.	Villas Elementary School	20 through 22
7.	South Fort Myers High School	23 through 29
8.	Cypress Lake High School	30 through 36
9.	Riverdale High School	37 through 42
10.	Cape Coral High School	43 through 52
11.	San Carlos Park Elementary School	53 through 55
12.	Royal Palm Exceptional School Center	56 and 57
13.	Southwest Florida Juvenile Detention Center	58 through 61
14.	Gulf Elementary School	62 through 66
15.	Spring Creek Elementary School	67 through 71
16.	Lehigh Acres Middle School	72 through 77
17.	Buckingham Exceptional Student Center	78
18.	Sunshine Elementary School	79 through 81
19.	Mariner High School	82 through 89
20.	Estero High School	90 through 95
21.	East Lee County High School	96 through 104
22.	Diplomat Elementary School	105 through 107
23.	Colonial Elementary School	108 through 112
24.	Ida S. Baker High School	113 through 117



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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
LEE COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 3, 2009, that the Lee 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, 2009. 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 Lee 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, 2009.

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 deficiencies,[1] is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The Findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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

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

Respectfully submitted,

David W. Martin, CPA
March 25, 2010

SCHEDULE F

Lee County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2009

Description	Number of Vehicles	% of Pop.	No. of Students Transported	% of Pop. (Sample)
Population[1]	1,605	100.00%	91,625	100.00%
Sample[2]	-	-	481	0.52%
With Exceptions[3]	-	-	22	(4.57%)
Net Audit Adjustments	-	-	(1)	(0.21%)

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 91,625 students in the following ridership categories: 3,696 in IDEA (K-12), Weighted; 66 in IDEA (K-12), Unweighted; 896 in IDEA (PK), Weighted; 61 in IDEA (PK), Unweighted; 258 in Teenage Parents and Infants; 2,750 in Hazardous Walking; and 83,898 in Two Miles or More. The District also reported operating a total of 1,605 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 (see Finding No. 4).*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Lee County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

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 Lee 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 67.

Findings	Students Transported Net Audit Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2008 surveys and the February and June 2009 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 2008 survey and once for the February 2009 survey) will be presented in our Findings as two sample students.	
1. [Ref. 51] The files for two students in IDEA (K-12), Weighted and one student in IDEA (K-12), Unweighted did not contain an IEP covering the reporting survey; consequently, the students' ridership classifications were not adequately supported. The students were eligible for reporting in Two Miles or More. We made the following audit adjustments:	
October 2008 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted *(Sample Student)*	(1)
IDEA (K-12), Unweighted *(Sample Student)*	(1)
Two Miles or More *(Sample Student)*	1

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Lee County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Students Transported Net Audit Adjustments
February 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
Two Miles or More *(Sample Student)*	1	(1)

2. [Ref. 52] The IEPs for 18 students in IDEA-weighted ridership categories did not indicate that the students met at least one of the five criteria required for classification in an IDEA-weighted ridership category. We noted that the students were eligible for Two Miles or More. We made the following audit adjustments:

October 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(9)	
Two Miles or More *(Sample Students)*	9	
February 2009 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(9)	
Two Miles or More *(Sample Students)*	9	0

3. [Ref. 53] The IEP for one student in IDEA (K-12), Unweighted indicated that the student met at least one of the five criteria required for IDEA-weighted classification; consequently, the student should have been reported in the corresponding weighted category. We made the following audit adjustment:

October 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	1	
IDEA (K-12), Unweighted *(Sample Student)*	(1)	0

4. [Ref. 54] The number of days-in-term for the June 2009 survey were incorrectly reported for 1,699 students. The students were reported for 14 days-in-term; however, the District's calendar supported only an 11-day term. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Lee County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2009

Findings		Students Transported Net Audit Adjustments
June 2009 Survey		
14 Days-in-Term		
IDEA (K-12), Weighted	(395)	
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	(81)	
IDEA (PK), Unweighted	(8)	
Teenage Parents and Infants	(26)	
Hazardous Walking	(18)	
Two Miles or More	(1,169)	
11 Days-in-Term		
IDEA (K-12), Weighted	395	
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	81	
IDEA (PK), Unweighted	8	
Teenage Parent and Infants	26	
Hazardous Walking	18	
Two Miles or More	1,169	0
Net Audit Adjustments		(1)
Summary		
Sample Students w/Exceptions	22	--
Sample Students - Net Audit Adjustments	--	(1)
Net Audit Adjustments		(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Lee County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that transported students are reported in the correct ridership category for the correct number of days-in-term and have appropriate documentation on file to support that reporting.

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.

Lee County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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 Lee County

For the fiscal year ended June 30, 2009, the District received approximately $20 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2008	4	77
October 2008	732	44,826
February 2009	738	44,939
June 2009	131	1,783
Total	1,605	91,625

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

Lee County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

THE SCHOOL DISTRICT OF LEE COUNTY
2855 COLONIAL BLVD. ♦ FORT MYERS, FLORIDA 33966-1012 ♦ (239) 334-1102 ♦ WWW.LEESCHOOLS.NET

STEVEN K. TEUBER, J.D.
CHAIRMAN, DISTRICT 4
ELINOR C. SCRICCA, PH.D.
VICE CHAIRMAN, DISTRICT 5
ROBERT D. CHILMONIK
DISTRICT 1
JEANNE S. DOZIER
DISTRICT 2
JANE E. KUCKEL, PH.D.
DISTRICT 3
JAMES W. BROWDER, ED.D.
SUPERINTENDENT
KEITH B. MARTIN, ESQ.
BOARD ATTORNEY

March 25, 2010

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

Dear Mr. Martin:

Thank you for your report on the examination of our full-time equivalent students for the fiscal year ended June 30, 2009. The three auditors that performed our audit, Pam Kelly, Christopher Tynes and Eric Seldomridge, were very professional and we appreciate their work for our district. The District strives to report only eligible students in the proper weight categories, and complete all paper work accurately and timely. In addition, it is critical that every teacher is properly certified and out-of-field teachers are reported timely. While we were pleased with our improvement over the audit in 2006, we have several areas we will work to improve in the future.

First, several findings were related to ESOL students beyond the six-year maximum allowed for ESOL funding. We will increase our training for all of our school and department personnel so they will be more aware of the rule and actively seek to ensure we are not in violation of that rule. In addition, we will also work to generate a report to give to schools that will alert them to students who may be approaching the six-year maximum. In the ESE area, we had several findings related to correct reporting of hospital homebound students. We will work to improve communication between our hospital homebound department-based personnel and school-based personnel to ensure the courses and schedules for those students are reported correctly. We also had instances where IEPs were not scored correctly. We have re-trained our personnel on when the special consideration point is appropriate to add; and we are confident this will eliminate these findings in the future. We will also continue our internal auditing efforts, sampling schools each year to monitor compliance with FTE procedures; we believe this is critical to accurate reporting.

While our district will make every effort to correct the issues reported in this audit, there are findings that we do not agree with, and will contest. District-wide Findings 2 and 3 on page 16 of the audit report are related to incorrect placements and premature assessments for continued ESOL placement. We disputed the findings when we received them from the auditors, and continue to dispute them now. We believe our interpretation of the rules surrounding these issues is correct, and we provided a detailed description of why we dispute these findings that I have attached to this letter. The ESOL findings related to these disputed issues are: 2, 3, 4, 9, 13, 18, 20, 23, 31, 45, 53, 63, 67, 75, 76, 79, 83, 91, 93, 99(b), 100, 101, 105, 109, and 110.

Finding 19 states that the IEP development team did not include the general education teacher, and there was no evidence that the parent had been invited. The documentation attached to the IEP states that the parent could not attend the IEP but communicated his concerns. As this child is an elementary school child, the ESE teacher and the general education teacher are the same. signature is on the IEP; therefore, we respectfully dispute this finding.

Mr. David W. Martin, CPA
March 25, 2010

The School District of Lee County, Florida

Finding 27 references time cards for OJT students. These particular students had been furloughed from their jobs for a limited period-of-time, which was the reason why no time cards existed. The extraordinary circumstances surrounding the economy necessitated this; we find nothing in the rules or statute that disallows OJT funding for periods of time when kids are furloughed.

Findings 47 and 65 discuss the IEP not having the proper signatures. We dispute this finding, as the rules list the required participants for IEPs, but do not reference any requirement for participants to sign IEPs. All required members attended, and the page of the IEP that lists the participants notes that.

Finding 60 speaks of Detention Center students not being provided services according to the Matrix of Services. Students only stay in the Detention Center an average of 10 days. It is impossible to create a new IEP in that short period-of-time, and we believe it is unfair for districts to lose FTE when applicable services are provided with the exception of this very short period-of-time when the student is served at the Detention Center.

There are two findings related to teacher certifications that we contest. Finding 81(c) speaks to one teacher that did not earn any ESOL inservice training points in the required period. However, the teacher did earn 180 points by 5/11/2009. This teacher was not required to earn ESOL points until 8/13/2007 when she was reported as out of field ESOL. She therefore met the required timeline for earning the inservice points.

Finding 95 states that the teacher did not complete general knowledge requirements within 12 calendar months of hire date. This employee satisfied the general knowledge requirement by passing the CLAST test in September, 1987. Statute 1012.56(3)(b) states that employees demonstrate general knowledge if they pass the CLAST test before July 1, 2002. Because this teacher met that requirement, we believe this finding should be removed.

We appreciate your consideration of our issues noted above. We look forward to your response, and are available to answer any questions you may have.

Sincerely,

James W. Browder, Ed.D.
Superintendent of Schools

JWB/JRo/mlc
Attachment
c: Mr. Steven K. Teuber, J.D., Chairman
Board Members
Mr. Keith Martin
Mr. Mike McNerney
Dr. Ami Desamours
Mrs. Greta Campbell
Mr. Robert Brown

MEMO FROM . . .

AMI DESAMOURS, DIRECTOR
Budget Department
Phone: (239) 337-8217
Fax: (239) 335-1501
email: AmiVD@leeschools.net

TO: Auditor General

RE: ESOL audit findings

We have received findings from several schools concerning our ESOL students not being eligible for ESOL placement during survey 2. Each auditor has measured that eligibility based on a cut-off score on the LAB test, our district's assessment instrument, of 32% or lower. We believe that the benchmark the auditors should be using to determine eligibility for ESOL placement for survey 2 is 61%. Our district's new ESOL plan that is now in effect, which uses a cut-off score of 32%, was board approved on October 7, 2009, and approved by the Department of Education in February, 2009. Before that approval, the district was governed under the previous approved ESOL plan, which used a cut-off score of 61%. The timeline of events was as follows:

1. The District's previous ESOL plan (2005-2008) was board approved on June 14, 2005. That plan must stay in effect until a new plan is approved by the Board and the Department of Education.
2. On May 15, 2008, Superintendents were notified of changes in state rules for entry and exit into ESOL programs. Lee County was one of 20 districts tasked with changing entry qualifications. The Intervention Department formulated a new ESOL plan based on these new qualifications.
3. The School Board was briefed on August 23, 2008 on these new requirements.
4. A public hearing was held for the new ESOL plan (per requirement of law) on September 23, 2008.
5. The Board approved the new ESOL plan on October 7, 2008.
6. The Department of Education approved the new plan on February 3, 2009.

According to Rule 6A-6.0903, amendments to ESOL plans shall be approved by the School Board and Department of Education before being implemented. Because of the timeline of when the new ESOL plan was adopted, any children tested before February 3, 2009 would be eligible for

placement into ESOL programs based on the previous cut-off score of 61%. Each of the students in the findings we are disputing were tested and placed between August, 2008 and January, 2009. We believe we correctly placed these children in ESOL programs, and reported them according to what is allowed in statute. In light of the information presented above, we respectfully request that all findings related to improper placement of ESOL students be removed.

We also received findings from several schools concerning our ESOL students not being tested in a timely manner. The years referenced in the findings were the fourth, fifth and sixth year of ESOL placement.

We are disputing these finding based on the following information:

7. Pursuant to State Statute 1011.62 (3)a, "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. There is no reference in this statute to testing students according to a particular date, as long as that assessment is done yearly. Our school district tests students between April and May of each year to assess their proficiency and to be ready to offer students the resources they need as soon as the next school year begins in August.

8. The Department of Education approved the District's plan on February 3, 2009 which includes using the CELLA as an approved method of testing students. This test is regulated by the State which only allows a four week window between April and May each year to test the students.

Each of these students tested were tested using the CELLA for the following school year. We believe we correctly placed these children in ESOL programs, and reported them according to what is allowed in statute in a timely manner. In light of the information presented above, we respectfully request that all findings related to improper placement of ESOL students be removed.