

**SEMINOLE 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

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

	<u><i>District No.</i></u>
<i>Diane Bauer, Chair to 11-17-08</i>	<i>1</i>
<i>Sandra J. Robinson, Vice Chair from 11-18-08</i>	<i>2</i>
<i>Deanne Schaffner, Chair from 11-18-08, Vice Chair to 11-17-08</i>	<i>3</i>
<i>Sylvia Pond from 11-18-08</i>	<i>4</i>
<i>Barry Gainer to 11-17-08</i>	<i>4</i>
<i>Jeanne Morris</i>	<i>5</i>

Bill Vogel, Ed.D., Superintendent

The examination team leader was Gail S. Collier, 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.

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2009

CELLA – Comprehensive English Language Learner Assessment

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FCAT – Florida Comprehensive Assessment Test

FES – Fluent English Speaking

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

IPT – Idea Proficiency Test

OJT – On-the-Job Training

PK – Prekindergarten

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

**PAGE
NO.**

EXECUTIVE SUMMARY	i
--------------------------------	---

FULL-TIME EQUIVALENT (FTE) STUDENTS

Independent Auditor's Report	1
Schedule A – Populations, Samples, and Test Results	4
Schedule B – Effect of Audit Adjustments on Weighted FTE	6
Schedule C – Audit Adjustments by School	7
Schedule D – Findings and Audit Adjustments	14
Schedule E – Recommendations and Regulatory Citations	48
Notes to Schedules	51

STUDENT TRANSPORTATION

Independent Auditor's Report	55
Schedule F – Populations, Samples, and Test Results	58
Schedule G – Findings and Audit Adjustments	59
Schedule H – Recommendations and Regulatory Citations	63
Notes to Schedules	64

MANAGEMENT'S RESPONSE

Exhibit A – Management's Response	66
---	----

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Seminole 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.

- We noted that 33 of the 296 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 95 of the 655 students in our ESOL sample and 50 of the 240 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 91 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 7.3149 FTE but have a potential impact on the District's weighted FTE of a negative 32.5605 FTE. Noncompliance related to student transportation resulted in 6 findings and a net audit adjustment of a negative 12 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Seminole County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a \$126,535 (negative 32.5605 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 audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Seminole County

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

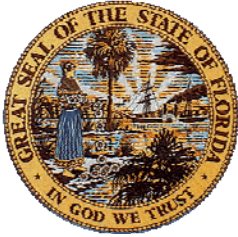
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 72 schools, reported 64,598.33 unweighted FTE, and received approximately \$150 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 five 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 \$12 million in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

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

We have examined management's assertion, included in its representation letter dated October 8, 2009, that the Seminole 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 DOE. 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 DOE.

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

We noted that 33 of the 296 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 95 of the 655 students in our ESOL sample² and 50 of the 240 students in our Career Education 9-12 (OJT) sample.³ These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Seminole 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 aforementioned State requirements, in addition to the material noncompliance 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 of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For teachers, see SCHEDULE D, Finding Nos. 13, 15, 17, 21, 22, 23, 28, 29, 35, 44, 47, 51, 57, 58, 64, 65, 67, 77, 83, and 91.

²For ESOL, see SCHEDULE D, Finding Nos. 2, 3, 5, 6, 9, 10, 11, 12, 14, 16, 19, 20, 25, 26, 30, 31, 32, 36, 37, 42, 43, 45, 49, 50, 52, 53, 54, 60, 61, 63, 66, 68, 69, 70, 73, 74, 75, 76, 81, 82, 86, 87, 88, and 89.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 4, 18, 48, 56, 62, 80, and 90.

Internal Control Over Compliance

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, DOE, 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
April 30, 2010

⁴ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

Seminole 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

<u>Description</u>¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u>²	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	69	100.00%	28,107	100.00%	48,758.8600	100.00%
Sample Size ⁴	23	33.33%	274	0.97%	236.3712	0.48%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	81.1087	-
2. <u>Basic with ESE Services</u>						
Population ³	70	100.00%	5,362	100.00%	11,722.9700	100.00%
Sample Size ⁴	23	32.86%	221	4.12%	202.8001	1.73%
Students w/Exceptions	-	-	(7)	(3.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	1.0000	-
3. <u>ESOL</u>						
Population ³	59	100.00%	1,275	100.00%	1,910.0500	100.00%
Sample Size ⁴	22	37.29%	655	51.37%	527.9374	27.64%
Students w/Exceptions	-	-	(95)	(14.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(74.0627)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	51	100.00%	295	100.00%	404.4300	100.00%
Sample Size ⁴	20	39.22%	201	68.14%	166.3482	41.13%
Students w/Exceptions	-	-	(19)	(9.45%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(7.1170)	-
5. <u>Career Education 9-12</u>						
Population ³	9	100.00%	470	100.00%	1,802.0200	100.00%
Sample Size ⁴	7	77.78%	240	51.06%	40.5336	2.25%
Students w/Exceptions	-	-	(50)	(20.83%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(8.2439)	-

<u>All Programs</u>						
Population ³	72	100.00%	35,509	100.00%	64,598.3300	100.00%
Sample Size ⁴	24	33.33%	1,591	4.48%	1,173.9905	1.82%
Students w/Exceptions	-	-	(171)	(10.75%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(7.3149)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Seminole 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

Description¹	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
<u>Teachers</u>				
Population ³	72	100.00%	996	100.00%
Sample Size ⁴	24	33.33%	296	29.72%
Teachers w/Exceptions	-	-	(33)	(11.15%)

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 9-12 or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Seminole 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

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	31.0935	1.066	33.1457
102 Basic 4-8	19.6936	1.000	19.6936
103 Basic 9-12	30.3216	1.052	31.8983
111 Grades K-3 with ESE Services	2.0000	1.066	2.1320
112 Grades 4-8 with ESE Services	(.5000)	1.000	(.5000)
113 Grades 9-12 with ESE Services	(.5000)	1.052	(.5260)
130 ESOL	(74.0627)	1.119	(82.8762)
254 ESE Support Level 4	(6.2302)	3.570	(22.2418)
255 ESE Support Level 5	(.8868)	4.970	(4.4074)
300 Career Education 9-12	<u>(8.2439)</u>	1.077	<u>(8.8787)</u>
Total	<u>(7.3149)</u>		<u>(32.5605)</u>

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 DOE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Seminole 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

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0041</u>	<u>#0071</u>	
101 Basic K-3	.0950	.4867		.5817
102 Basic 4-8	.1548			.1548
103 Basic 9-12	.0982		1.7367	1.8349
111 Grades K-3 with ESE Services				.0000
112 Grades 4-8 with ESE Services				.0000
113 Grades 9-12 with ESE Services				.0000
130 ESOL	(.3480)	(.4867)	(1.7367)	(2.5714)
254 ESE Support Level 4				.0000
255 ESE Support Level 5				.0000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>(.5482)</u>	<u>(.5482)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.5482)</u>	<u>(.5482)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0101</u>	<u>#0121</u>	<u>#0141</u>	<u>#0181</u>	
101	.5817		1.6734	3.9468		6.2019
102	.1548	4.5622	.9468			5.6638
103	1.8349				3.7090	5.5439
111	.0000					.0000
112	.0000	(1.5000)				(1.5000)
113	.0000					.0000
130	(2.5714)	(3.0622)	(2.6202)	(3.9468)	(3.7090)	(15.9096)
254	.0000					.0000
255	.0000					.0000
300	<u>(.5482)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.1679)</u>	<u>(1.7161)</u>
Total	<u>(.5482)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1679)</u>	<u>(1.7161)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0182</u>	<u>#0201</u>	<u>#0231</u>	<u>#0281</u>	
101	6.2019			1.9468		8.1487
102	5.6638	4.6153	3.5907		.2302	14.1000
103	5.5439					5.5439
111	.0000			1.5000		1.5000
112	(1.5000)	1.0000	(.5000)	1.0000	(.5000)	(.5000)
113	.0000					.0000
130	(15.9096)	(4.1153)	(2.5907)	(1.9468)		(24.5624)
254	.0000	(1.0000)	(.5000)	(2.5000)	.2698	(3.7302)
255	.0000	(.5000)				(.5000)
300	<u>(1.7161)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.7161)</u>
Total	<u>(1.7161)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.7161)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0391</u>	<u>#0401</u>	<u>#0421</u>	<u>#0431</u>	
101	8.1487	1.8867	4.6000			14.6354
102	14.1000	.8000	.9734			15.8734
103	5.5439			1.2142	4.5118	11.2699
111	1.5000					1.5000
112	(.5000)					(.5000)
113	.0000					.0000
130	(24.5624)	(2.6867)	(5.5734)	(1.2142)	(5.0118)	(39.0485)
254	(3.7302)		.5000		(.5000)	(3.7302)
255	(.5000)		(.5000)		.0000	(1.0000)
300	<u>(1.7161)</u>	<u>.....</u>	<u>.....</u>	<u>(.5772)</u>	<u>(.3732)</u>	<u>(2.6665)</u>
Total	<u>(1.7161)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5772)</u>	<u>(1.3732)</u>	<u>(3.6665)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0491</u>	<u>#0551</u>	<u>#0561</u>	<u>#0601</u>	
101	14.6354			5.0241		19.6595
102	15.8734			.4000	1.9468	18.2202
103	11.2699	6.4905	4.8732			22.6336
111	1.5000					1.5000
112	(.5000)					(.5000)
113	.0000	(1.0000)				(1.0000)
130	(39.0485)	(5.4905)	(4.8732)	(5.4241)	(1.9468)	(56.7831)
254	(3.7302)					(3.7302)
255	(1.0000)					(1.0000)
300	<u>(2.6665)</u>	<u>(2.8470)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(5.5135)</u>
Total	<u>(3.6665)</u>	<u>(2.8470)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.5135)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0801</u>	<u>#0811</u>	<u>#0821</u>	<u>#0911</u>	
101	19.6595	.5000	7.7872	3.1468		31.0935
102	18.2202	.5000	.9734			19.6936
103	22.6336				3.8630	26.4966
111	1.5000	.5000				2.0000
112	(.5000)					(.5000)
113	(1.0000)				.5000	(.5000)
130	(56.7831)	(.5000)	(8.7606)	(3.1468)	(1.5472)	(70.7377)
254	(3.7302)	(1.0000)			(.5000)	(5.2302)
255	(1.0000)				(.3868)	(1.3868)
300	<u>(5.5135)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.6554)</u>	<u>(8.1689)</u>
Total	<u>(6.5135)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7264)</u>	<u>(7.2399)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Seminole 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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>	
		<u>#0931</u>	<u>Total</u>
101 Basic K-3	31.0935		31.0935
102 Basic 4-8	19.6936		19.6936
103 Basic 9-12	26.4966	3.8250	30.3216
111 Grades K-3 with ESE Services	2.0000		2.0000
112 Grades 4-8 with ESE Services	(.5000)		(.5000)
113 Grades 9-12 with ESE Services	(.5000)	.0000	(.5000)
130 ESOL	(70.7377)	(3.3250)	(74.0627)
254 ESE Support Level 4	(5.2302)	(1.0000)	(6.2302)
255 ESE Support Level 5	(1.3868)	.5000	(.8868)
300 Career Education 9-12	<u>(8.1689)</u>	<u>(.0750)</u>	<u>(8.2439)</u>
Total	<u>(7.2399)</u>	<u>(.0750)</u>	<u>(7.3149)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Seminole 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 DOE. Except for material noncompliance involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Seminole 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 48.

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.

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by DOE. The results of this test disclosed that five of the District's schools reported five courses in ESOL that were ineligible for such reporting.

We made the following audit adjustment:

101 Basic K-3	.0950	
102 Basic 4-8	.1548	
103 Basic 9-12	.0982	
130 ESOL	(.3480)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**English Estates Elementary School (#0041)**

2. [Ref. 4101] The ELL Student Plan for one student was not reviewed and updated until after the reporting survey. We made the following audit adjustment:

101 Basic K-3	.4867	
130 ESOL	(.4867)	.0000

Management's Response – Management contends that the District has 20 school days after a student's ESOL placement to test a student's English language proficiency and complete the *ELL Student Plan* and implies that the *ELL Student Plan* for the student cited in our Finding was completed within 20 school days of that student's ESOL placement.

Auditor's Resolution – DOE has advised us that the 20-day period referred to in Management's Response applies only to the testing of a student's English language proficiency and not to the completion of that student's *ELL Student Plan*, which should be completed at the time of the student's ESOL placement. The *ELL Student Plan* for the particular student cited in our Finding was initially prepared on January 12, 2008, for the 2007-08 school year and was not reviewed and updated for the 2008-09 school year until January 12, 2009. An *ELL Student Plan* is a school-year specific record and is valid only for the school year concerned. The *Plan* cited in our Finding was for the 2007-08 school year and, thus, did not cover the October 2008 survey in the 2008-09 school year. Accordingly, our Finding stands as presented.

.0000

3. [Ref. 4102] The files for two ELL students did not contain documentation that the students' parents had been notified of the students' ESOL placement. We made the following audit adjustment:

101 Basic K-3	1.1734	
130 ESOL	(1.1734)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**English Estates Elementary School (#0041)** (Continued)

Management's Response – Management submitted documentation evidencing parental notification.

Auditor's Resolution – We reviewed and accepted the documentation evidencing parental notification. Accordingly, we have resolved our Finding in the favor of the District:

101 Basic K-3	(1.1734)	
130 ESOL	<u>1.1734</u>	<u>.0000</u>
		<u>.0000</u>

Lake Mary High School (#0071)

4. [Ref. 7102] We noted the following exceptions for four Career Education 9-12 (OJT) students: (a) two students were reported for more work hours than were supported by their timecards, (b) one student's timecard indicated the student was not employed during the reporting survey, and (c) the timecard for one student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.5482)	(.5482)
---------------------------	---------	---------

5. [Ref. 7103] 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	.4135	
130 ESOL	(.4135)	.0000

6. [Ref. 7104] The files for three ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth or fifth year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

		Net Audit Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Lake Mary High School (#0071)</u> (Continued)			
103 Basic 9-12	1.3232		
130 ESOL	(1.3232)	.0000	
		(.5482)	
<u>Milwee Middle School (#0101)</u>			
7. [Ref. 10171] <u>One noncertified teacher was hired as a long-term substitute and taught courses during the school terms covered by the February 2009 survey. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.</u>			
			.0000
8. [Ref. 10101] <u>The files for two ESE students were missing and could not be located. We made the following audit adjustment:</u>			
102 Basic 4-8	1.5000		
112 Grades 4-8 with ESE Services	(1.5000)	.0000	
9. [Ref. 10102] <u>The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fifth year. We made the following audit adjustment:</u>			
102 Basic 4-8	.4660		
130 ESOL	(.4660)	.0000	
10. [Ref. 10103] <u>The parents of two ELL students were not notified of the students' ESOL placements until after the reporting survey. We made the following audit adjustment:</u>			
102 Basic 4-8	1.0434		
130 ESOL	(1.0434)	.0000	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
(Unweighted FTE)**

Findings**Milwee Middle School (#0101)** (Continued)

Management's Response - Management's Response does not address the parental notification exception cited in our Finding but states that the District has 20 school days after a student's ESOL placement to test a student's English language proficiency and complete the *ELL Student Plan*.

Auditor's Resolution - DOE has advised us that the 20-day period referred to in Management's Response applies only to the testing of a student's English language proficiency and not to the completion of that student's *ELL Student Plan*, which should be completed at the time of the student's ESOL placement. Since Management's Response does not address the parental notification exception cited in our Finding, our Finding stands as presented.

.0000

11. [Ref. 10104] The file for one ELL student did not contain the results of the student's most recent English language proficiency assessment; consequently, the student's ESOL placement was not adequately supported. We made the following audit adjustment:

102 Basic 4-8	.4660	
130 ESOL	(.4660)	.0000

12. [Ref. 10105] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.8546	
130 ESOL	(.8546)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)**

Milwee Middle School (#0101) (Continued)

13. [Ref. 10172] One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.2322	
130 ESOL	(.2322)	.0000
		.0000

Layer Elementary School (#0121)

14. [Ref. 12101] Two students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers. We also noted that an ELL Committee was not convened to consider the students' need for ESOL placement. We made the following audit adjustment:

101 Basic K-3	.9734	
102 Basic 4-8	.9468	
130 ESOL	(1.9202)	.0000

Management's Response – In order to be classified as FES and Competent English Readers and Writers, management contends that students must “demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year” and indicated in an attachment to Management's Response that the students cited in our Finding were continued in ESOL for the 2008-09 school year because they did not score a Level 3 in Reading on the April 2008 FCAT.

Auditor's Resolution – Pursuant to State Board of Education Rule 6A-6.0902(2)3. and 4., Florida Administrative Code, an ELL Committee should have been convened to consider the students' need for ESOL placement. Our Finding stands as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Layer Elementary School (#0121)** (Continued)

15. [Ref. 12171/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were 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 teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 12171</u>		
101 Basic K-3	.2500	
130 ESOL	(.2500)	.0000
 <u>Ref. 12172</u>		
101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000
		<u>.0000</u>

Pine Crest Elementary School (#0141)

16. [Ref. 14101] The files for two ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth year. We noted that one of the students was assessed FES in November 2008 and an ELL Committee was not convened to consider the student's need for continued ESOL placement. We made the following audit adjustment:

101 Basic K-3	1.9468	
130 ESOL	(1.9468)	.0000

17. [Ref. 14171/72/73] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were 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 teachers' out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Pine Crest Elementary School (#0141)</u> (Continued)		
Ref. 14171		
101 Basic K-3	.8000	
130 ESOL	<u>(.8000)</u>	.0000
Ref. 14172		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	.0000
Ref. 14173		
101 Basic K-3	.8000	
130 ESOL	<u>(.8000)</u>	<u>.0000</u>
		.0000

Seminole High School (#0181)

18. [Ref. 18101] We noted the following exceptions involving ten Career Education 9-12 (OJT) students: (a) five students were reported for more work hours (53.06 hours) than were supported by their timecards (31.03 hours); and (b) five students did not work during the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(1.1679)	(1.1679)
---------------------------	----------	----------

19. [Ref. 18102] The ELL Student Plans for two students were not reviewed and updated until after the reporting surveys. We also noted that the parents of one of the students were not notified of the student's ESOL placement and the student's English language proficiency was not assessed until after the reporting survey. We made the following audit adjustment:

103 Basic 9-12	.4805	
130 ESOL	(.4805)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)**

Seminole High School (#0181) (Continued)

Management's Response - Management contends that the District has 20 school days after a student's ESOL placement to test a student's English language proficiency and complete the *ELL Student Plan* and implies that the *ELL Student Plan* for the students cited in our Finding were completed within 20 school days of that student's ESOL placement. Management also provided documentation evidencing timely testing and parental notification for one of the cited students.

Auditor's Resolution - DOE has advised us that the 20-day period referred to in Management's Response applies only to the testing of a student's English language proficiency and not to the completion of that student's *ELL Student Plan*, which should be completed at the time of the student's ESOL placement. We reviewed and accepted the documentation evidencing timely testing (i.e., within 20 days of the student's ESOL placement) and timely parental notification (i.e., at the time of the student's ESOL placement) for the one student; however, the student's citation for the untimely *ELL Student Plan* remains. Accordingly, we have resolved our Finding in the favor of the District only with regard to the issues of testing and parental notification for the one student concerned. Otherwise, our Finding stands as presented.

.0000

20. [Ref. 18103] Four students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers. We also noted that an ELL Committee was not convened to consider the students' need for ESOL placement. We made the following audit adjustment:

103 Basic 9-12	2.0480	
130 ESOL	<u>(2.0480)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Seminole High School (#0181)** (Continued)

Management's Response – In order to be classified as FES and Competent English Readers and Writers, management contends that students must “demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year” and indicated in an attachment to Management's Response that three of the four students cited in our Finding were continued in ESOL for the 2008-09 school year because they did not score a Level 3 in Reading on the April 2008 FCAT.

Auditor's Resolution – Pursuant to State Board of Education Rule 6A-6.0902(2)3. and 4., Florida Administrative Code, an ELL Committee should have been convened to consider the students' need for ESOL placement. Our Finding stands as presented.

.0000

21. [Ref. 18171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the 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	.1574	
130 ESOL	(.1574)	.0000

22. [Ref. 18172] One teacher taught Math to a class that included ELL students but had earned only 42 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	.5509	
130 ESOL	(.5509)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

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

Seminole High School (#0181) (Continued)

23. [Ref. 18173/75] Two teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were 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 teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 18173</u>		
103 Basic 9-12	.1574	
130 ESOL	(.1574)	.0000
<u>Ref. 18175</u>		
103 Basic 9-12	.3148	
130 ESOL	(.3148)	.0000
		<u>(1.1679)</u>

Millennium Middle School (#0182)

24. [Ref. 18201] The file for one student in the October 2008 survey did not contain an IEP covering that survey. (There was an IEP dated October 3, 2007 [which expired before the October 2008 survey], and a subsequent IEP dated November 24, 2008 [after the October 2008 survey].) We made the following audit adjustment:

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

25. [Ref. 18202] The files for four ELL students did not contain documentation justifying the students' continued ESOL placements for a fourth or fifth year. We also noted that one of the student's oral competency in the English language was not assessed. We made the following audit adjustment:

102 Basic 4-8	2.3143	
130 ESOL	(2.3143)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

		Net Audit Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Millennium Middle School (#0182)</u> (Continued)			
26.	[Ref. 18203] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
	102 Basic 4-8	.3958	
	130 ESOL	<u>(.3958)</u>	.0000
27.	[Ref. 18204] <u>Four ESE students were not reported in accordance with the students' <i>Matrix of Services</i> forms. We made the following audit adjustment:</u>		
	112 Grades 4-8 with ESE Services	1.5000	
	254 ESE Support Level 4	(1.0000)	
	255 ESE Support Level 5	<u>(.5000)</u>	.0000
28.	[Ref. 18271/72] <u>Two teachers taught Reading to classes that included ELL students but were not properly certified to teach ELL students and were 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 and one of the teachers (Ref. 18271) had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:</u>		
	<u>Ref. 18271</u>		
	102 Basic 4-8	1.1078	
	130 ESOL	<u>(1.1078)</u>	.0000
	<u>Ref. 18272</u>		
	102 Basic 4-8	.2974	
	130 ESOL	<u>(.2974)</u>	.0000
			.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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 Seminole Middle School (#0201)

29. [Ref. 20172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Elementary Education but taught courses that required certification in ESE. We also noted that the parents of the ESE student concerned were not notified of the teacher's out-of-field status. However, since the student has been cited and adjusted in Finding No. 34 (Ref. 20105), we made no adjustment here.

.0000

30. [Ref. 20101] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer. We made the following audit adjustment:

102 Basic 4-8	.4790	
130 ESOL	(.4790)	.0000

31. [Ref. 20102] The ELL Student Plans for two students were not reviewed and updated until after the reporting survey. We also noted that the parents of the students were not notified of the students' ESOL placement and one of the students was not assessed for English language competency. We made the following audit adjustment:

102 Basic 4-8	.6265	
130 ESOL	(.6265)	.0000

32. [Ref. 20103] The files for three ELL students did not contain documentation justifying the students' continued ESOL placement for a fifth or sixth year. We made the following audit adjustment:

102 Basic 4-8	1.3304	
130 ESOL	(1.3304)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**South Seminole Middle School (#0201)** (Continued)

Management's Response – Management's Response does not address the ESOL documentation exception cited in our Finding but contends that: (1) the time frame for assessments is not defined and (2) students must "demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year."

Auditor's Resolution – Since Management's Response did not address the ESOL documentation exception cited in our Finding, our Finding stands as presented.

.0000

33. [Ref. 20104] The file for one ESE student did not contain an IEP covering the 2008-09 school year. We made the following audit adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

34. [Ref. 20105] The file for one ESE student did not contain a *Matrix of Services* form to support the student's reporting in program No. 254 (ESE Support Level 4). We made the following audit adjustment:

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

35. [Ref. 20171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.1548	
130 ESOL	(.1548)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

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

Wilson Elementary School (#0231)

36. [Ref. 23101] The ELL Committee recommended the ESOL placement of one FES student but did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	.9734	
130 ESOL	(.9734)	.0000

37. [Ref. 23102] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student's need for ESOL placement. We made the following audit adjustment:

101 Basic K-3	.9734	
130 ESOL	(.9734)	.0000

38. [Ref. 23103/04] Two ESE students were not reported in accordance with the students' Matrix of Services forms (Ref. 23103). We also noted that the Matrix form covering the February 2009 survey for one of the students (Ref. 23104) was incomplete. None of the services to be provided the student were indicated for any of the Domains. We made the following audit adjustments:

<u>Ref. 23103</u>		
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	.0000

<u>Ref. 23104</u>		
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)

Seminole 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

		Net Audit Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Wilson Elementary School (#0231)</u> (Continued)		
39. [Ref. 23105] <u>The <i>Matrix of Services</i> form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>
<u>Hopper Center (#0281)</u>		
40. [Ref. 28101] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:</u>		
102 Basic 4-8	.2302	
254 ESE Support Level 4	(.2302)	.0000
41. [Ref. 28103] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
		<u>.0000</u>
<u>Winter Springs Elementary School (#0391)</u>		
42. [Ref. 39101] <u>The <i>ELL Student Plan</i> for one student was not reviewed and updated until after that reporting survey. We also noted the parents of the student were not notified of the student's ESOL placement until after the reporting survey. We made the following audit adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Winter Springs Elementary School (#0391)** (Continued)

Management's Response - Management contends that the District has 20 school days after a student's ESOL placement to test a student's English language proficiency and complete the *ELL Student Plan* and implies that the *ELL Student Plan* for the student cited in our Finding was completed within 20 school days of that student's ESOL placement. Management also submitted documentation evidencing timely parental notification.

Auditor's Resolution - DOE has advised us that the 20-day period referred to in Management's Response applies only to the testing of a student's English language proficiency and not to the completion of that student's *ELL Student Plan*, which should be completed at the time of the student's ESOL placement. We reviewed and accepted the documentation evidencing timely parental notification (i.e., at the time of the student's ESOL placement) for the cited student; however, the student's citation for the untimely *ELL Student Plan* remains. Accordingly, we have resolved our Finding in the favor of the District only with regard to the issue of parental notification. Otherwise, our Finding stands as presented.

.0000

43. [Ref. 39102] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student's need for ESOL placement. We made the following audit adjustment:

101 Basic K-3	.9867	
130 ESOL	(.9867)	.0000

Management's Response - Management's Response does not address the ESOL reporting exception cited in our Finding but states that the District has 20 school days after a student's ESOL placement to test a student's English language proficiency and complete the *ELL Student Plan*.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Winter Springs Elementary School (#0391)** (Continued)

Auditor's Resolution – Since Management's Response does not address the ESOL reporting exception cited in our Finding, our Finding stands as presented.

.0000

44. [Ref. 39171/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were 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 adjustments:

Ref. 39171

101 Basic K-3

.4000

130 ESOL

(.4000)

.0000

Ref. 39172

102 Basic 4-8

.8000

130 ESOL

(.8000).0000.0000**Spring Lake Elementary School (#0401)**

45. [Ref. 40101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8

.9734

130 ESOL

(.9734)

.0000

46. [Ref. 40102] 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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
(Unweighted FTE)**

Findings**Spring Lake Elementary School (#0401)** (Continued)

47. [Ref. 40171] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

101 Basic K-3	4.6000	
130 ESOL	(4.6000)	<u>.0000</u>
		<u>.0000</u>

Oviedo High School (#0421)

48. [Ref. 42101] The timecards for nine Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.5772)	(.5772)
---------------------------	---------	---------

49. [Ref. 42102] 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	.4670	
130 ESOL	(.4670)	.0000

50. [Ref. 42103] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fourth year. We made the following audit adjustment:

103 Basic 9-12	.4670	
130 ESOL	(.4670)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Oviedo High School (#0421)** (Continued)

51. [Ref. 42171] One teacher taught Primary Language Arts to a class 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 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	.2802	
130 ESOL	(.2802)	.0000
		(.5772)

Lyman High School (#0431)

52. [Ref. 43101] Two students (one in our ESOL sample and one in our ESE Support Levels 4 and 5 sample) were not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:

103 Basic 9-12	(.0094)	
130 ESOL	(.4906)	
255 ESE Support Level 5	(.5000)	(1.0000)

53. [Ref. 43102] The files for five students in ESOL did not contain documentation justifying the students' continued ESOL placement for a fourth or fifth year. We made the following audit adjustment:

103 Basic 9-12	2.0574	
130 ESOL	(2.0574)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)	
<u>Lyman High School (#0431)</u> (Continued)		
54. [Ref. 43104] <u>Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1432	
130 ESOL	(1.1432)	.0000
55. [Ref. 43105] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000
56. [Ref. 43106] <u>The timecards for eight Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.3732)	(.3732)
57. [Ref. 43171/72] <u>Two teachers taught Basic subject area classes that included ELL students but had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. One of the teachers (Ref. 43171) had earned none of 60 required points and the other (Ref. 43172) had earned only 18 of 60 required points. We made the following audit adjustments:</u>		
<u>Ref. 43171</u>		
103 Basic 9-12	.2442	
130 ESOL	(.2442)	.0000
<u>Ref. 43172</u>		
103 Basic 9-12	.5040	
130 ESOL	(.5040)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Lyman High School (#0431)** (Continued)

58. [Ref. 43173] One teacher taught Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.5724	
130 ESOL	(.5724)	
		.0000
		(1.3732)

Lake Brantley High School (#0491)

59. [Ref. 49101] The file for one ESE student did not contain an IEP covering the 2008-09 school year. We made the following audit adjustment:

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

60. [Ref. 49102/03] We noted the following exceptions involving seven students who were reported in ESOL: (a) the files for five students (Ref. 49102) did not contain documentation justifying the students' continued ESOL placement for a fourth, fifth, or sixth year; (b) one student (Ref. 49103) was FES and a Competent English Reader and Writer and an ELL Committee was not convened to consider the student's need for ESOL placement; and (c) the file for one student (Ref. 49102/03) did not contain documentation justifying the student's ESOL placement in the October 2008 survey (the student was assessed FES and a Competent English Reader and Writer by the February 2009 survey). We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

		Net Audit Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Lake Brantley High School (#0491)</u> (Continued)			
<u>Ref. 49102</u>			
103 Basic 9-12	2.5927		
130 ESOL	(2.5927)		.0000
<u>Ref. 49103</u>			
103 Basic 9-12	1.8978		
130 ESOL	(1.8978)		.0000
<u>Management’s Response</u> – In order to be classified as FES and Competent English Readers and Writers, management contends that students must “demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year” and indicated in an attachment to Management’s Response that the student cited in subpart (b) of our Finding was continued in ESOL for the 2008-09 school year because the student did not score a Level 3 in Reading on the April 2008 FCAT.			
<u>Auditor’s Resolution</u> – Pursuant to State Board of Education Rule 6A-6.0902(2)3. and 4., Florida Administrative Code, an ELL Committee should have been convened to consider the students’ need for ESOL placement. Our Finding stands as presented.			
			.0000
61.	[Ref. 49104] <u>Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	1.0000		
130 ESOL	(1.0000)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Lake Brantley High School (#0491)** (Continued)

62. [Ref. 49105/06] We noted the following exceptions for 13 Career Education 9-12 (OJT) students: (a) the timecards for 9 students (Ref. 49105) were missing and could not be located; (b) the timecards for 3 students (Ref. 49106) supported less work hours than were reported; and (c) one student's October 2008 timecard (Ref. 49105) was missing and could not be located and the student's February 2009 timecard (Ref. 49106) supported less work hours than were reported. We made the following audit adjustments:

<u>Ref. 49105</u>		
300 Career Education 9-12	(2.0741)	(2.0741)
<u>Ref. 49106</u>		
300 Career Education 9-12	(.7729)	(.7729)
		(2.8470)

Lake Howell High School (#0551)

63. [Ref. 55101] The files for ten ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth, fifth, or sixth year. We made the following audit adjustment:

103 Basic 9-12	4.7795	
130 ESOL	(4.7795)	.0000

64. [Ref. 55171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
<u>Lake Howell High School (#0551)</u> (Continued)	
103 Basic 9-12	.0937
130 ESOL	(.0937)
	<u>.0000</u>
	<u>.0000</u>

Altamonte Elementary School (#0561)

65. [Ref. 56173] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. However, since the student has been cited and adjusted in Finding No. 66 (Ref. 56101), we made no audit adjustment here.

.0000

66. [Ref. 56101] The files for two ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth or sixth year. We made the following audit adjustment:

101 Basic K-3	1.4241	
130 ESOL	(1.4241)	.0000

67. [Ref. 56171/72/74/75] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were 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 teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 56171</u>		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

<u>Findings</u>	Net Audit Adjustments <u>(Unweighted FTE)</u>	
<u>Altamonte Elementary School (#0561)</u> (Continued)		
Ref. 56172		
101 Basic K-3	.2000	
130 ESOL	<u>(.2000)</u>	.0000
Ref. 56174		
101 Basic K-3	3.0000	
130 ESOL	<u>(3.0000)</u>	.0000
Ref. 56175		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>
		.0000

Lake Orienta Elementary School (#0601)

68. [Ref. 60101] The files for two ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth or fifth year. We made the following audit adjustment:

102 Basic 4-8	1.4601	
130 ESOL	(1.4601)	.0000

69. [Ref. 60102] The ELL Student Plan for one student was not reviewed and updated until after the reporting survey. We made the following audit adjustment:

102 Basic 4-8	.4867	
130 ESOL	(.4867)	.0000
		<u>.0000</u>

Bentley Elementary School (#0801)

70. [Ref. 80102] The ELL Committee recommended the ESOL placement of one FES student without considering at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4, Florida Administrative Code. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

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

Bentley Elementary School (#0801) (Continued)

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

71. [Ref. 80103] The file for one ESE student did not contain evidence that a District Exceptional Education Specialist had participated in the development of the student's IEP covering the October 2008 survey. We made the following audit adjustment:

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

72. [Ref. 80104] 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
		<u>.0000</u>

Wicklow Elementary School (#0811)

73. [Ref. 81101] We noted the following exceptions involving the *ELL Student Plans* for three students: (a) the *Plan* for one student was not reviewed and updated for the 2008-09 school year, and (b) the *Plans* for two students were not reviewed and updated until after the reporting survey. We made the following audit adjustment:

101 Basic K-3	1.9468	
130 ESOL	(1.9468)	.0000

74. [Ref. 81102] The files for eight ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth, fifth, or sixth year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

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

Wicklow Elementary School (#0811) (Continued)

101 Basic K-3	5.3537	
102 Basic 4-8	.9734	
130 ESOL	(6.3271)	.0000

75. [Ref. 81103] The ELL Committee recommended the ESOL placement of one FES student without considering at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	.4867	
130 ESOL	(.4867)	.0000
		.0000

Crystal Lake Elementary School (#0821)

76. [Ref. 82101] Two students were incorrectly reported in ESOL. The students were FES and their files did not contain documentation to support their ESOL placement. We also noted that an ELL Committee was not convened to consider the students' need for ESOL placement. We made the following audit adjustment:

101 Basic K-3	1.9468	
130 ESOL	(1.9468)	.0000

Management's Response - In order to be classified as FES and Competent English Readers and Writers, management contends that students must "demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year" and implies that the students cited in our Finding did not meet this criteria. The attachment to Management's Response indicates that the students were placed in ESOL because they did not pass their Reading and Writing assessments.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)**

Crystal Lake Elementary School (#0821) (Continued)

Auditor's Resolution – The FES students cited in our Finding were in second grade during the 2008-09 school year. Reading and Writing assessments are applicable only to students in grades 3 through 12. Additionally, pursuant to State Board of Education Rule 6A-6.0902(2)3. and 4., Florida Administrative Code, an ELL Committee should have been convened to consider the students' need for ESOL placement. Our Finding stands as presented.

.0000

77. [Ref. 82171/72/73/74] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were 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 teachers' out-of-field status, and (b) one of the teachers (Ref. 82171) had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 82171</u>		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
<u>Ref. 82172</u>		
101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000
<u>Ref. 82173</u>		
101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000
<u>Ref. 82174</u>		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

Winter Springs High School (#0911)

78. [Ref. 91101] One ESE student in the February 2009 survey was not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:

255 ESE Support Level 5

(.3868)

(.3868)

79. [Ref. 91102] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

113 Grades 9-12 with ESE Services

.5000

254 ESE Support Level 4

(.5000)

.0000

80. [Ref. 91103] We noted the following exceptions for three Career Education 9-12 (OJT) students: (a) the timecards for two students indicated they did not work during the reporting survey; and (b) the timecard for one student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12

(.3396)

(.3396)

81. [Ref. 91104] The files for two ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth or fifth year. We made the following audit adjustment:

103 Basic 9-12

1.0637

130 ESOL

(1.0637)

.0000

82. [Ref. 91105] One student was reported incorrectly in ESOL in the February 2009 survey. The student was FES and a Competent English Reader and Writer and had been determined eligible to exit ESOL in November 2008. We made the following audit adjustment

Net Audit Adjustments (Unweighted FTE)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

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

Winter Springs High School (#0911) (Continued)

103 Basic 9-12	.4835	
130 ESOL	(.4835)	.0000

Management's Response - In order to be classified as FES and Competent English Readers and Writers, management contends that students must "demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year" and implies that the students cited in our Finding did not meet this criteria. The attachment to Management's Response indicates the student was retained in ESOL for the 2008-09 school year because the student did not obtain a Level 3 in Reading on the April 2008 FCAT.

Auditor's Resolution – The student was determined to be FES and a Competent English Reader and Writer in November 2008, was recommended for exit, and should have been exited at that time. Our Finding stands as presented.

.0000

83. [Ref. 91171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science but taught courses which required certification in Business Education. 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	2.3158	
300 Career Education 9-12	(2.3158)	.0000
		(.7264)

Hagerty High School (#0931)

84. [Ref. 93101] The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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)

Hagerty High School (#0931) (Continued)

103 Basic 9-12

113 Grades 9-12 with ESE Services

.5000

(.5000)

.0000

85.

[Ref. 93102] We noted the following exceptions for three ESE students: (a) two students were not reported in accordance with their Matrix of Services forms; and (b) the file for one student did not contain a Matrix form to support the student’s reporting in program No. 254 (ESE Support Level 4). We made the following audit adjustment:

113 Grades 9-12 with ESE Services

254 ESE Support Level 4

255 ESE Support Level 5

.5000

(1.0000)

.5000

.0000

86.

[Ref. 93103] The files for two ELL students did not contain documentation justifying the students' continued ESOL placement for a fourth, fifth, or sixth year. We made the following audit adjustment:

103 Basic 9-12

130 ESOL

1.4250

(1.4250)

.0000

87.

[Ref. 93104] Two students were reported incorrectly in ESOL. The students were FES and Competent English Readers and Writers. We made the following audit adjustment:

103 Basic 9-12

130 ESOL

1.9000

(1.9000)

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Hagerty High School (#0931)** (Continued)

Management's Response – In order to be classified as FES and Competent English Readers and Writers, management contends that students must “demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year” and indicated in an attachment to Management's Response that the students cited in our Finding were continued in ESOL for the 2008-09 school year because they did not score a Level 3 in Reading on the April 2008 FCAT.

Auditor's Resolution – Pursuant to State Board of Education Rule 6A-6.0902(2)3. and 4., Florida Administrative Code, an ELL Committee should have been convened to consider the students' need for ESOL placement. Our Finding stands as presented.

.0000

88. [Ref. 93105] We noted the following exceptions involving the *ELL Student Plans* for two students: one student's *Plan* was not reviewed and updated for the 2008-09 school year and the other student's *Plan* was not reviewed and updated until after the reporting survey. We made the following audit adjustment:

103 Basic 9-12	1.3300	
130 ESOL	<u>(1.3300)</u>	.0000

Management's Response - Management contends that the District has 20 school days after a student's ESOL placement to test a student's English language proficiency and complete the *ELL Student Plan* and implies that the *ELL Student Plan* for the second student cited in our Finding was completed within 20 school days of that student's ESOL placement.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Seminole 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Hagerty High School (#0931)** (Continued)

Auditor's Resolution – DOE has advised us that the 20-day period referred to in Management's Response applies only to the testing of a student's English language proficiency and not to the completion of that student's *ELL Student Plan*, which should be completed at the time of the student's ESOL placement. The *ELL Student Plan* for the first student cited in our Finding was not updated for the 2008-09 school year and the *ELL Student Plan* for the second student was not completed at the time of the student's ESOL placement. Accordingly, our Finding stands as presented.

.0000

89. [Ref. 93106] 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	.2850	
130 ESOL	(.2850)	.0000

90. [Ref. 93107] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.0750)	(.0750)
---------------------------	---------	---------

91. [Ref. 93171] One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.2850	
130 ESOL	(.2850)	.0000
		(.0750)
		<u>(7.3149)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Seminole 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) only courses that are eligible for ESOL reporting are so reported; (2) students are reported in the proper funding categories and have adequate documentation to support their reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) students in the Career Education 9-12 (OJT) programs are reported in accordance with their timecards and such timecards are retained in readily accessible files; (4) only students who were in attendance during an 11-day survey window are included with a survey's results; (5) teachers are either properly certified or, if out-of-field, are timely approved by the School Board to teach out-of-field; (6) ESOL teachers earn the required in-service training points in accordance with rule and their in-service training timelines; and (7) parents are timely and appropriately notified when their children are assigned to out-of-field teachers or placed in ESOL.

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)

Seminole 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)

Seminole 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.

Seminole 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 Seminole County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole 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 Seminole County. For the fiscal year ended June 30, 2009, the District operated 72 schools, reported 64,598.33 unweighted FTE, and received approximately \$150 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.

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-2009 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.

Seminole 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

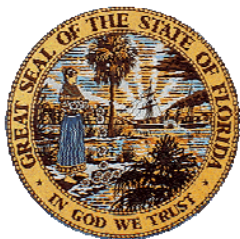
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to DOE 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:

Seminole 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)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
Ineligible Courses Reported in ESOL	1
1. English Estates Elementary School	2 and 3
2. Lake Mary High School	4 through 6
3. Milwee Middle School	7 through 13
4. Layer Elementary School	14 and 15
5. Pine Crest Elementary School	16 and 17
6. Seminole High School	18 through 23
7. Millennium Middle School	24 through 28
8. South Seminole Middle School	29 through 35
9. Wilson Elementary School	36 through 39
10. Hopper Center	40 and 41
11. Rosenwald Center	NA
12. Winter Springs Elementary School	42 through 44
13. Spring Lake Elementary School	45 through 47
14. Oviedo High School	48 through 51
15. Lyman High School	52 through 58
16. Lake Brantley High School	59 through 62
17. Lake Howell High School	63 and 64
18. Altamonte Elementary School	65 through 67
19. Lake Orienta Elementary School	68 and 69
20. Bentley Elementary School	70 through 72
21. Wicklow Elementary School	73 through 75
22. Crystal Lake Elementary School	76 and 77
23. Winter Springs High School	78 through 83
24. Hagerty High School	84 through 91



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

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

We have examined management's assertion, included in its representation letter dated October 8, 2009, that the Seminole 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 DOE. 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 DOE.

Compliance

In our opinion, the Seminole 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.

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, DOE, 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
April 30, 2010

SCHEDULE F

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

<u>Description</u>	<u>Number of Buses</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	970	100.00%	58,524	100.00%
Sample ²	-	-	540	0.92%
<u>Sample Students</u>				
With Exceptions ³	-	-	25	(4.63%)
Net Audit Adjustments	-	-	(3)	(0.56%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	9	0.02%
Net Audit Adjustments	-	-	(9)	0.02%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(12)	0.02%

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 58,524 students in the following ridership categories: 1,526 in IDEA (K-12), Weighted; 188 in IDEA (K-12), Unweighted; 151 in IDEA (PK), Weighted; 137 in IDEA (PK), Unweighted; 6 in Teenage Parents and Infants; 1,399 in Hazardous Walking; 54,980 in Two Miles or More; 5 in Center to Center (IDEA), Weighted; 16 in Center to Center (IDEA), Unweighted; and 116 in Center to Center (Vocational). The District also reported operating a total of 970 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.1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Seminole 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 DOE. The Seminole 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 63.

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 number of days-in-term for one student in IDEA (K-12), Weighted and 29 students in Two Miles or More was reported incorrectly in the June 2009 survey. We made the following audit adjustment:

June 2009 Survey**20 Days-in-Term**

Two Miles or More (Non-Sample Students)	(29)
---	------

14 Days-in-Term

Two Miles or More (Non-Sample Students)	29
---	----

10 Days-in-Term

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

2 Days-in-Term

IDEA (K-12), Weighted (Non-Sample Student)	(1)	0
--	-----	---

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
Transported
Net Audit
Adjustments**

Findings

2. [Ref. 52] Five students were reported incorrectly in IDEA (K-12), Weighted. The IEP for one student did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. The IEPs for the other four students indicated that the students required a climate-controlled bus, which would have made them eligible for weighted classification; however, the supporting physicians' prescriptions were missing and could not be located. We noted that three of the five students were eligible for Two Miles or More and two were eligible for IDEA (K-12), Unweighted. We made the following audit adjustments:

July 2008 Survey**7 Days-in-Term**

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

October 2008 Survey**90 Days-in-Term**

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

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

IDEA (K-12), Weighted (<i>Sample Students</i>)	(3)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	2	
Two Miles or More (<i>Sample Student</i>)	1	0

3. [Ref. 53] Four students were reported incorrectly in IDEA (K-12), Unweighted. The students lived more the two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

July 2008 Survey**7 Days-in-Term**

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<u>October 2008 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(2)
Two Miles or More (<i>Sample Students</i>)	<u>2</u>
	0
4. [Ref. 54] <u>Twelve students were reported incorrectly in Hazardous Walking. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:</u>	
<u>July 2008 Survey</u>	
<u>7 Days-in-Term</u>	
Hazardous Walking (<i>Sample Students</i>)	(3)
Two Miles or More (<i>Sample Students</i>)	3
<u>October 2008 Survey</u>	
<u>90 Days-in-Term</u>	
Hazardous Walking (<i>Sample Students</i>)	(2)
Two Miles or More (<i>Sample Students</i>)	2
<u>February 2009 Survey</u>	
<u>90 Days-in-Term</u>	
Hazardous Walking (<i>Sample Students</i>)	(2)
Two Miles or More (<i>Sample Students</i>)	2
<u>June 2009 Survey</u>	
<u>10 Days-in-Term</u>	
Hazardous Walking (<i>Sample Students</i>)	(5)
Two Miles or More (<i>Sample Students</i>)	<u>5</u>
	0

5. [Ref. 55] Twelve students (three of whom were in our sample) were reported incorrectly in Center to Center (Vocational and Dual Enrollment). The students were middle school students who took academic courses at a high school, not a community college and, thus, were not Vocational or Dual-Enrolled students. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

		Students Transported Net Audit Adjustments
<u>Findings</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Sample Students</i>)	(2)	
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(4)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment) (<i>Sample Student</i>)	(1)	
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	<u>(5)</u>	(12)
6. [Ref. 56] <u>One student was incorrectly reported in Teenage Parents and Infants. The student was not enrolled in a Teenage Parents and Infants program but was eligible for Two Miles or More. We made the following audit adjustment:</u>		
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Teenage Parents and Infants (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	<u>0</u>
Net Audit Adjustments		<u>(12)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>25</u>	--
Sample Students - Net Audit Adjustments	--	(3)
Non-Sample Students w/Exceptions	<u>9</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(9)</u>
Net Audit Adjustments		<u>(12)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Seminole 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: (1) the number of days-in-term for transported students is correctly reported; (2) the distance from home to school is verified prior to students being reported in Hazardous Walking or Two Miles or More; (3) only eligible ESE students whose IEPs and supporting physicians' statements indicate the students met at least one of the five criteria necessary for IDEA-weighted classification are reported in IDEA-weighted ridership categories; (4) only those high school students who were enrolled in a dual-enrollment program through a community college or in a vocational program at another District school are reported in Center-to-Center (Vocational and Dual Enrollment); and (5) only students who are enrolled in a Teenage Parents and Infants program are reported in the Teenage Parents and Infants ridership category.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

Seminole 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 Seminole County

For the fiscal year ended June 30, 2009, the District received approximately \$12 million in State transportation funding. The District's transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Buses</u>	<u>No. of Students</u>
July 2008	131	2,265
October 2008	390	28,111
February 2009	390	27,553
June 2009	<u>59</u>	<u>595</u>
Total	<u>970</u>	<u>58,524</u>

3. Statutes and Rules

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

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

Seminole 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 DOE 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



BILL VOGEL, Ed.D.
Superintendent

Educational Support Center
400 E. Lake Mary Boulevard
Sanford, Florida 32773-7127
Phone: (407) 320-0004
Fax: (407) 320-0281

SCHOOL BOARD

Sandra Robinson
Chairman

Jeanne Morris
Vice Chairman

Diane Bauer
Board Member

Sylvia Pond
Board Member

Dede Schaffner
Board Member

Visit Our Web Site
www.scps.k12.fl.us

April 30, 2010

Mr. David W. Martin
Auditor General
Room 476A; Claude Pepper Bldg.
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Joseph L. Williams, Section 241

Dear Mr. Martin:

A review of the "Report on the examination of full-time equivalent (FTE) students", dated March 31, 2010, has been completed by Seminole County Public Schools (SCPS). This letter is in response to your preliminary draft, the aforementioned report. We understand that the recent FTE audit of the 2008-09 school year found that the Seminole County District School Board complied with State requirements found 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. We also acknowledge that you found areas of material noncompliance. The audit of 2008-09 data resulted in identifying two primary areas of material noncompliance; 1) teachers in the sample population who did not meet State requirements governing certification, and 2) reporting and/or record deficiencies involving ESOL or Career Education (OJT) students from the sample. We will address each of these areas, both in specific detail and general terms, as part of our response. Details related to data reporting or records management errors in ESE and OJT will include district-based solutions to reduce or eliminate future discrepancies.

1. **General Reporting Errors and Records Management Discrepancies.** SCPS uses a *Continuous Improvement Model (CIM)* to assist with identifying and correcting data deficiencies within the organization. The model includes 5 basic steps: identify specific data discrepancies, define potential solutions, implement selected solution, monitor data quality, and evaluate effectiveness of the change. One key overarching element of the CIM is *communication* with all stakeholders. Using the CIM has helped move the district towards a sequential and defined systematic process to improve overall data quality. We often find that a root cause in data errors is directly related to data entry, or human intervention. As such, we have developed a training approach that includes both instructor-led training as well as on-site one-on-one coaching. Other opportunities for improvement include the implementation and use of a data quality application and annual records management training. In 2006-07 we purchased a data quality software application. The application continues to be expanded into areas where total quality management of data has specific, identified gaps. Records management in SCPS is in its 3rd year of an annual training. Building level personnel assigned the duty of overseeing student and staff records are required to attend training. The annual training program is one of many forums used to highlight records management areas in need of improvement as well as keep personnel up with changes in records management procedures and policies.
2. **ESE Program.** SCPS agrees with all of the findings within the ESE program. According to your report, discrepancies with ESE program related data ranged from missing files to students not reported in accordance with their *Matrix of Services* forms. SCPS designed and implemented a documentation and compliance software application during the 2009-10 school year. The application is designed to more effectively track and monitor ESE related documentation. One area we expect a significant return on investment is the reduction of records management discrepancies. Issues, such as IEP's being out of date and students not being reported in accordance with the *Matrix of Services*, should decline as a result of system-wide use of the application.

3. **Career Education Program.** SCPS agrees with the findings in the Career Education program. Specific exceptions you noted varied from missing records to incomplete or incorrect records for students participating in OJT. We have implemented an annual training & review session with all high school OJT teachers. Topics discussed during the training session include proper recordkeeping requirements, the importance of frequent communication with participating employers of OJT students, and the process for rescheduling students who are not meeting their OJT responsibilities.
4. **Transportation.** SCPS agrees with your Transportation findings on all points. Data reporting and accuracy problems specific to transportation of students involved students who live within two miles of the school and receive transportation but are not state funded, incorrect or outdated IEPs, students reported incorrectly in *Hazardous Walking* zones, transporting center-to-center (dual enrollment) students, and transporting students as part of the Teenage Parents & Infants program.

SCPS will continue to work with other entities within the district to correctly identify students and their eligibility for transportation. We believe that there is an opportunity to improve communication between schools and the Transportation Department. The district currently meets with all school level data contacts each month. Transportation will be included in monthly meetings to discuss/review identification of students with specific transportation needs. In addition, we update our list of hazardous walking conditions on a frequent basis but will consider increasing the frequency of updates. The Transportation Department of SCPS has recently been provided access to the new ESE document compliance system, improving overall efficiency, including accuracy and timeliness, of identifying ESE students with specific transportation needs.

5. **ESOL/ELL.** SCPS does not agree with all of the findings in this audit. The following are the findings that we disagree with based on our approved ESOL Handbook and state rulings [6A-6.0902 and 6A-6.0903].
 - a. Audit findings stating that ELL student plans were not reviewed and updated until after the reporting survey; items referenced include items numbers 2, 10, 19, 42 (Attachment 1b), 43, and 88. Per the META Consent Decree, the district has 20 school days to test a student and then write the plan. The "20 school days" constraint includes the period of time after the parent or legal guardian has answered the three questions of the Home Language Survey. Individual student information supporting our argument accompanies this response as Attachment 1.
 - b. Audit findings related to students receiving continued services based upon FES and Competent English Readers & Writers scores; items referenced include numbers 14, 20, 32, 60, 76, 82, 87, Seminole County Public Schools/ESOL. Department has carefully read the information regarding extension of instruction in the 1990 LULAC et al. v. State Board of Education Consent Decree, the FAC, and the ELL Data Base and Program Handbook. We have not found any words that define the timeframe for the required assessment in terms like "just prior to"; however, we did find these words from the Consent Decree: "... is assessed and properly documented prior to his enrollment in each additional year beyond the 3 year base period..."; or these words from the ELL Data Base and Program Handbook: "... based upon needs as determined from annual evaluations." In these cases students must demonstrate proficiency either on the IPT or CELLA, in all four domains, and score level 3 or above on FCAT Reading taken in the previous school year. Individual student information supporting our argument accompanies this response as Attachment 2.
 - c. Audit finding #3 stating "Files for two LEP students did not contain evidence that the students' parents were notified of the student's ESOL placement." Forms 774 have previously been located by the district and accompany this response as Attachment 3.
 - d. The first student referenced in finding #19 was out of the district since 8/3/05. The student returned to Seminole County Public Schools on 2/11/09. He was re-assessed on 2/19/09 using CELLA, subsequently being identified and LER or deficient in Reading. Testing and planning took place within 7 school days, well ahead of the 20 day limit defined in the META Consent Decree. Forms 774 and 1005 accompany this response as Attachment 4, providing evidence that assessment results identified the need for continued ESOL placement (Form 774) as well as proof that the parent was notified (Form 1005).

Specific ESOL audit responses were provided for each school. The ESOL Office will continue to monitor ESOL data, ELL Plan folders, and teacher certification to improve data accuracy.

Seminole County Public Schools would like to thank Ms. Gail Collier for her effort in providing a fair and reliable audit. She exhibited a level of professionalism while working with the district that facilitated progress and communication. Her time spent at the district office with district-level stakeholders in the pre-audit meeting establish the necessary rapport. The exit meeting facilitated by Ms. Collier provided clear and specific examples of discrepancies addressed above. In closing, SCPS

will continue to seek opportunities to improve the complete process of data collection, maintenance, and reporting. If you have questions please don't hesitate contacting my office.

Sincerely,



Bill Vogel, Ed. D
Superintendent