

**GADSDEN 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



BOARD MEMBERS AND SUPERINTENDENT

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

	<u>District No.</u>
<i>Eric F. Hinson</i>	1
<i>Judge B. Helms, Jr., Vice Chair to 11-17-08; Chair from 11-18-08</i>	2
<i>Isaac Simmons, Jr., Vice Chair from 11-18-08</i>	3
<i>Charlie D. Frost, Sr.</i>	4
<i>Roger P. Milton, Chair to 11-17-08</i>	5

Reginald C. James, Superintendent

The examination was performed 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.

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

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

IEP – Individual Educational Plan

IFSP – Individual Family Support Plan

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

IDEA – Individuals with Disabilities Education Act

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Gadsden 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 exceptions involving 126 of the 206 students in our ESOL sample and 36 of the 73 students in our ESE Support Levels 4 and 5 sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Fifty-two of the 270 transported students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding.

Noncompliance related to FTE resulted in 50 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 13.4790, but have a potential impact on the District's weighted FTE of a negative 67.9501. Noncompliance related to student transportation resulted in 10 findings and a net audit adjustment of a negative 58 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 Gadsden County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$264,064 (negative 67.9501 times \$3,886.14).

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

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

School District of Gadsden County

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

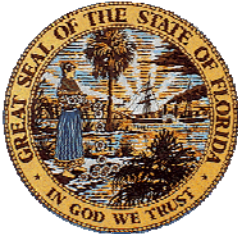
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 20 schools, reported 5,965.03 unweighted FTE, and received approximately \$23.1 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. It is the intent of the law (Chapter 74-374(1), Laws of Florida) "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 those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 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 \$1.9 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 GADSDEN COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 25, 2009, that the Gadsden County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the material noncompliance involving students in ESOL and ESE Support Levels 4 and 5. We noted exceptions involving 126 of the 206 students in our ESOL sample¹; and 36 of the 73 students in our ESE Support Levels 4 and 5 sample². These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5, the Gadsden 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 ESOL, see SCHEDULE D, finding Nos. 1, 2, 3, 4, 5, 8, 13, 14, 15, 16, 17, 18, 19, 24, 25, 26, 27, 28, 29, 30, 32, 36, 37, 38, and 39.

²For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 6, 9, 20, 21, 22, 33, 40, 41, 45, 47, 48, 49, and 50.

Internal Control Over Compliance

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

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

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

Respectfully submitted,



David W. Martin, CPA
February 19, 2010

³ 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

Gadsden 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>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	17	100.00%	3,849	100.00%	4,565.8100	100.00%
Sample Size ⁴	10	58.82%	96	2.49%	80.3643	1.76%
Students w/Exceptions	-	-	(4)	(4.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	74.4721	-
2. Basic with ESE Services						
Population ³	18	100.00%	760	100.00%	900.9400	100.00%
Sample Size ⁴	11	61.11%	50	6.58%	39.2100	4.35%
Students w/Exceptions	-	-	(3)	(6.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	10.3220	-
3. ESOL						
Population ³	10	100.00%	381	100.00%	295.5700	100.00%
Sample Size ⁴	7	70.00%	206	54.07%	136.0267	46.02%
Students w/Exceptions	-	-	(126)	(61.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(80.0739)	-
4. ESE Support Levels 4 and 5						
Population ³	10	100.00%	82	100.00%	60.6000	100.00%
Sample Size ⁴	8	80.00%	73	89.02%	50.0650	82.62%
Students w/Exceptions	-	-	(36)	(49.32%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(17.2701)	-
5. Career Education 9-12						
Population ³	4	100.00%	0	0.00%	142.1100	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.9291)	-

All Programs						
Population ³	20	100.00%	5,072	100.00%	5,965.0300	100.00%
Sample Size ⁴	12	60.00%	425	8.38%	305.6660	5.12%
Students w/Exceptions	-	-	(169)	(39.76%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(13.4790)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Gadsden 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 Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	20	100.00%	173	100.00%
Sample Size ⁴	11	55.00%	75	43.35%
Teachers w/Exceptions	-	-	(10)	(13.33%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Gadsden 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	30.8607	1.066	32.8975
102 Basic 4-8	28.3982	1.000	28.3982
103 Basic 9-12	15.2132	1.052	16.0043
111 Grades K-3 with ESE Services	4.9884	1.066	5.3176
112 Grades 4-8 with ESE Services	(.2498)	1.000	(.2498)
113 Grades 9-12 with ESE Services	5.5834	1.052	5.8737
130 ESOL	(80.0739)	1.119	(89.6027)
254 ESE Support Level 4	(14.4601)	3.570	(51.6226)
255 ESE Support Level 5	(2.8100)	4.970	(13.9657)
300 Career Education 9-12	<u>(.9291)</u>	1.077	<u>(1.0006)</u>
Total	<u>(13.4790)</u>		<u>(67.9501)</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 the Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Gadsden 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>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0041</u>	<u>#0051</u>	<u>#0071</u>	
101 Basic K-3	15.3783	.....	.....	15.3783
102 Basic 4-8	15.2626	1.2750	.....	16.5376
103 Basic 9-12	.....	.2352	15.2938	15.5290
111 Grades K-3 with ESE Services	3.0000	.....	.....	3.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(.5000)	2.5000	2.0000
130 ESOL	(31.1409)	(1.2750)	(14.7104)	(47.1263)
254 ESE Support Level 4	(2.0000)	.5000	(3.0000)	(4.5000)
255 ESE Support Level 5	(1.0000)	.....	(.8600)	(1.8600)
300 Career Education 9-12	.....	<u>(.2352)</u>	<u>(.0834)</u>	<u>(.3186)</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>(.8600)</u>	<u>(1.3600)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0141	#0171	#0201	#0211	
101	15.3783	8.7352	6.3099	.4373	.....	30.8607
102	16.5376	5.0687	2.0310	.0134	10.8238	34.4745
103	15.5290	.....	.....	.....	.....	15.5290
111	3.0000	.0134	.....	.4750	.....	3.4884
112	.0000	.....	.....	1.0000	1.0000	2.0000
113	2.0000	.....	.....	.....	.....	2.0000
130	(47.1263)	(13.8173)	(8.3409)	(.4656)	(10.3238)	(80.0739)
254	(4.5000)	.....	.....	(.9601)	(1.5000)	(6.9601)
255	(1.8600)	.....	.....	(.5000)	.....	(2.3600)
300	<u>(.3186)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3186)</u>
Total	<u>(1.3600)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.3600)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0231	#0241	#9102	#9103	
101	30.8607	.....	.....	.....	.....	30.8607
102	34.4745	(1.0000)	.....	(5.0763)	.....	28.3982
103	15.5290	.6105	.....	(.9263)	.....	15.2132
111	3.4884	.....	.....	.....	1.5000	4.9884
112	2.0000	(.5000)	.....	(2.2498)	.....	(.7498)
113	2.0000	.....	.4500	(.8666)	.....	1.5834
130	(80.0739)	.....	.....	.....	.....	(80.0739)
254	(6.9601)	.....	.....	.....	(1.5000)	(8.4601)
255	(2.3600)	.....	(.4500)	.....	.....	(2.8100)
300	<u>(.3186)</u>	<u>(.6105)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.9291)</u>
Total	<u>(1.3600)</u>	<u>(1.5000)</u>	<u>.0000</u>	<u>(9.1190)</u>	<u>.0000</u>	<u>(11.9790)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden 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>Audit Adjustments¹</u>		
	<u>Brought Forward</u>	<u>#9106</u>	<u>Total</u>
101 Basic K-3	30.8607	.....	30.8607
102 Basic 4-8	28.3982	.....	28.3982
103 Basic 9-12	15.2132	.....	15.2132
111 Grade K-3 with ESE Services	4.9884	.....	4.9884
112 Grades 4-8 with ESE Services	(.7498)	.5000	(.2498)
113 Grades 9-12 with ESE Services	1.5834	4.0000	5.5834
130 ESOL	(80.0739)	.....	(80.0739)
254 ESE Support Level 4	(8.4601)	(6.0000)	(14.4601)
255 ESE Support Level 5	(2.8100)	.....	(2.8100)
300 Career Education 9-12	<u>(.9291)</u>	<u>.....</u>	<u>(.9291)</u>
Total	<u>(11.9790)</u>	<u>(1.5000)</u>	<u>(13.4790)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5, the Gadsden 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 29.

Findings

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 noncompliance being disclosed.

Assessments for Continued ESOL placements Not Properly Conducted

1. The English language proficiency of ELL students due to begin a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was assessed prematurely by the District in March 2008 and only included the students' reading and writing skills. The assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL placement, as determined by the students' ESOL-anniversary dates, and should have consisted of an oral and aural assessment (for all students) and a reading and writing assessment (for those students in grades 3-12). (See finding Nos. 3, 8, 14, 15, 16, 26, 27, 29, 30, 37, and 38.)

**Net Audit
Adjustments
(Unweighted FTE)**

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

George W. Munroe Elementary School (#0041)

2. [Ref. 4101] The files for seven ELL students did not contain documentation showing that their parents had been notified of their ESOL placement. We made the following audit adjustment:

101 Basic K-3	4.3989	
102 Basic 4-8	.9670	
130 ESOL	(5.3659)	.0000

3. [Ref. 4102] The English language proficiency of 22 students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) We also noted that four of the 22 students' files did not contain documentation showing that their parents had been notified of their ESOL placement. We made the following audit adjustment:

101 Basic K-3	10.1535	
102 Basic 4-8	8.5431	
130 ESOL	(18.6966)	.0000

4. [Ref. 4103] The ELL Student Plan for one student was not adequately dated. The Plan was only dated '08-09'; consequently, we could not determine that it had been appropriately reviewed and completed prior to the reporting surveys. We made the following audit adjustment:

101 Basic K-3	.8424	
130 ESOL	(.8424)	.0000

5. [Ref. 4104] One ELL student was reported incorrectly in the October survey. The student had withdrawn from school prior to that survey (October 8, 2008) and did not re-enter school until after that survey (November 17, 2008). We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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>George W. Munroe Elementary School (#0041)</u> (Continued)		
101 Basic K-3	(.0165)	
130 ESOL	(<u>.4835</u>)	(.5000)
6. [Ref. 4105] <u>The Matrix of Services forms for four ESE students were not reviewed and updated when the students' new IEPs were prepared. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	3.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	(<u>1.0000</u>)	.0000
7. [Ref. 4171/72] <u>Two teachers taught classes that included ELL students, but were not properly certified to teach ELL students and either were not approved by the School Board to teach such students out-of-field [Ref. 4171] or were not approved until April 28, 2009, after the reporting surveys [Ref. 4172]. 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>		
<u>Ref. 4171</u>		
102 Basic 4-8	4.3020	
130 ESOL	(<u>4.3020</u>)	.0000
<u>Ref. 4172</u>		
102 Basic 4-8	1.4505	
130 ESOL	(<u>1.4505</u>)	<u>.0000</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

West Gadsden High School (#0051)

8. [Ref. 5101] The ELL Student Plans for five students were dated only '08-09'; consequently, we could not determine whether they had been appropriately reviewed and completed prior to the reporting surveys. We also noted the following exceptions for two of the students:

- a. The English language proficiency of one student was not assessed properly to support the student's continued ESOL placement for a sixth year. (See finding No. 1.)
- b. The file for one student did not contain documentation to show that the student's parents had been notified of the student's ESOL placement.

We made the following audit adjustment:

102 Basic 4-8	1.2000	
130 ESOL	(1.2000)	.0000

9. [Ref. 5102] 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

10. [Ref. 5171] One teacher did not hold a Florida teaching certificate that was valid during the October and February reporting surveys, and was not otherwise qualified to teach. We made the following audit adjustment:

103 Basic 9-12	.2352	
300 Career Education 9-12	(.2352)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

West Gadsden High School (#0051) (Continued)

11. [Ref. 5173] One teacher taught classes that included ELL students, but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field until April 28, 2009, after the reporting surveys. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.0750	
130 ESOL	(.0750)	.0000
		.0000

East Gadsden High School (#0071)

12. [Ref. 7101] The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

13. [Ref. 7102] The file for one ELL student was missing and could not be located. We made the following audit adjustment:

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

14. [Ref. 7103] The English language proficiency of 13 students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) We also noted that nine of the 13 students had one or more of the following exceptions:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

East Gadsden High School (#0071) (Continued)

- o The ELL Student Plan did not include documentation showing the student's instructional programs and course schedule.
- o Parental notification of the student's ESOL placement was missing.
- o The reported number of instructional minutes for the student's fifth period was overstated by 125 minutes.

We made the following audit adjustment:

103 Basic 9-12	8.9560	
130 ESOL	<u>(8.9560)</u>	.0000

15. [Ref. 7104] The English language proficiency of two students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) We also noted that: (a) the students' files did not contain documentation showing that their parents had been notified of their ESOL placement; and (b) the students' ELL Student Plans were dated only '08-09'; consequently, we could not determine if they had been prepared on a timely basis. Additionally, one student's Plan did not include documentation showing the student's instructional programs and course schedule. We made the following audit adjustment:

103 Basic 9-12	.9174	
130 ESOL	<u>(.9174)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

East Gadsden High School (#0071) (Continued)

16. [Ref. 7105] The ELL Student Plans for three students in the October survey were not completed until after that survey (on February 11, 2009, for two students and on October 23, 2008 for one student). We also noted that: (a) the students' files did not contain documentation showing that the students' parents had been notified of their ESOL placement; (b) two of the students' Plans did not include documentation showing their instructional programs and course schedules; and (c) the English language proficiency of one of the students was not assessed properly to support the student's continued ESOL placement for a fourth year (see finding No. 1). We made the following audit adjustment:

103 Basic 9-12	1.8348	
130 ESOL	(1.8348)	.0000

17. [Ref. 7106] The ELL Student Plans for three students were incomplete. The Plans for two of the students did not include documentation showing the students' instructional programs and course schedules during the reporting surveys. The Plan for the third student included an instructional program and course schedule; however, it did not specifically authorize any courses to be reported in ESOL. We also noted that the reported number of instructional minutes for fifth period was overstated by 125 minutes for two of the students. We made the following audit adjustment:

103 Basic 9-12	1.5344	
130 ESOL	(1.5344)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

East Gadsden High School (#0071) (Continued)

18. [Ref. 7107] One student was reported incorrectly in ESOL. The student was FES and had not been recommended for ESOL placement by an ELL Committee. We made the following audit adjustment:

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

19. [Ref. 7108] The course schedule for one Basic student and one ELL student was incorrectly reported. The reported number of instructional minutes for the students' fifth period course was overstated by 125 minutes. We made the following audit adjustment:

103 Basic 9-12	.1668	
130 ESOL	(.0834)	
300 Career Education 9-12	(.0834)	.0000

20. [Ref. 7109] Five ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000

21. [Ref. 7110] Two students were reported incorrectly for .5000 FTE in program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound program; however, the homebound instructor's contact logs documented only three and four hours of instruction (or .0600 and .0800 FTE), respectively. We made the following audit adjustment:

255 ESE Support Level 5	(.8600)	(.8600)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>East Gadsden High School (#0071)</u> (Continued)		
22. [Ref. 7111] <u>The file for one ESE student did not contain a valid <i>Matrix of Services</i> covering the reporting survey. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
23. [Ref. 7172] <u>One teacher who taught a Basic subject area class that included ELL students had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.3002	
130 ESOL	<u>(.3002)</u>	.0000
		<u>(.8600)</u>
<u>Greensboro Elementary School (#0141)</u>		
24. [Ref. 14101] <u>The files for six ELL students did not contain documentation showing that their parents had been notified of their ESOL placement. We made the following audit adjustment:</u>		
101 Basic K-3	4.1334	
130 ESOL	<u>(4.1334)</u>	.0000
25. [Ref. 14102] <u>Two ELL students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>		
102 Basic 4-8	.5336	
130 ESOL	<u>(.5336)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

Greensboro Elementary School (#0141) (Continued)

26. [Ref. 14103] The English language proficiency of seven students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) We made the following audit adjustment:

101 Basic K-3	2.8676	
102 Basic 4-8	.2668	
130 ESOL	<u>(3.1344)</u>	.0000

27. [Ref. 14104] We noted the following exceptions involving the ELL Student Plans for 11 students: (a) the Plans for 10 of the students were dated only '08-09', and we could not otherwise determine whether they had been completed prior to the reporting surveys; and (b) the Plan for 1 student in the October survey was dated October 29, 2008, after that survey. We also noted that the English language proficiency of 5 of these 11 students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) We made the following audit adjustment:

101 Basic K-3	1.7342	
102 Basic 4-8	4.2683	
130 ESOL	<u>(6.0025)</u>	.0000

28. [Ref. 14105] The course schedule for one ESE student incorrectly included a portion of the student's instructional time in program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.0134	
130 ESOL	<u>(.0134)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

Gretna Elementary School (#0171)

29. [Ref. 17101] The files for eight ELL students did not contain documentation showing that their parents had been notified of their ESOL placement. We also noted the following exceptions involving three of these students:

- a. The ELL Student Plan for one student was dated only '08-09'; consequently, we could not determine whether the Plan had been completed prior to the reporting surveys.
- b. The English language proficiency of two students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.)

We made the following audit adjustment:

101 Basic K-3	3.7653	
130 ESOL	(3.7653)	.0000

30. [Ref. 17102] The English language proficiency of seven students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) We made the following audit adjustment:

101 Basic K-3	2.4779	
102 Basic 4-8	2.0310	
130 ESOL	(4.5089)	.0000

31. [Ref. 17171] One teacher, who taught a Basic subject area class that included one ELL student, had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.0667	
130 ESOL	(.0667)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

Stewart Street Elementary School (#0201)

32. [Ref. 20101] The file for one ELL student did not contain documentation showing that the student's parents had been notified of the student's ESOL placement. We made the following audit adjustment:

101 Basic K-3	.4656	
130 ESOL	<u>(.4656)</u>	.0000

33. [Ref. 20102] Three ESE students were not reported in accordance with the students' Matrix of Services forms. We also noted the following additional exceptions involving two of the three students: (a) the Matrix form for one student was not reviewed and updated when the student's new IEP was prepared on January 28, 2009; and (b) the course schedule for one student incorrectly included a portion of the student's instructional time in program No. 101 (Basic K-3) (the course schedules of ESE students should be reported entirely in ESE). We made the following audit adjustment:

101 Basic K-3	(.0400)	
111 Grades K-3 with ESE Services	.4750	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(.9350)	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

34. [Ref. 20172] One teacher did not hold a Florida teaching certificate that was valid during the October and February reporting surveys, and was not otherwise qualified to teach. We made the following audit adjustment:

101 Basic K-3	.0117	
102 Basic 4-8	.0134	
254 ESE Support Level 4	<u>(.0251)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

James A. Shanks Middle School (#0211)

35. [Ref. 21172] One teacher who taught a Basic subject area class that included ELL students had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the ELL students involved have been cited and adjusted for other non-compliance in finding Nos. 36 (Ref. 21101-one student), No. 37 (Ref 21102-two students), and No. 38 (Ref. 21103-one student), we made no audit adjustment here.

.0000

36. [Ref. 21101] Five ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	1.1842	
130 ESOL	(1.1842)	.0000

37. [Ref. 21102] The ELL Student Plans for 14 students were incomplete. The Plans did not include documentation showing the students' instructional programs and course schedules in effect during the reporting surveys. We also noted the following additional exceptions involving 9 of these 14 students:

- a. The English language proficiency of six students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) Additionally, one of these six students was reported for a course that was not eligible for ESOL-funding.
- b. The files for three students did not contain documentation showing that the students' parents had been notified of their ESOL placement. Additionally, one of these three students was FES and had been placed in ESOL without the consideration and recommendation of an ELL Committee.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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

James A. Shanks Middle School (#0211) (Continued)

We made the following audit adjustment:

102 Basic 4-8	7.0380	
130 ESOL	(7.0380)	.0000

38. [Ref. 21103] The ELL Student Plans for three students were dated only '08-09'; consequently, we could not determine whether they had been completed prior to the reporting surveys. We also noted the following exceptions involving these students:

- a. The English language proficiency of two of the students was not assessed properly to support the students' ESOL placement beyond the initial three-year base period. (See finding No. 1.) We also noted that file for one of these two students did not contain documentation showing that the student's parents had been notified of the student's ESOL placement.
- b. The file for one student did not contain documentation showing that the student's parents had been notified of the student's ESOL placement.

We made the following audit adjustment:

102 Basic 4-8	1.5846	
130 ESOL	(1.5846)	.0000

39. [Ref. 21104] The file for one ELL student did not contain documentation showing that the student's parents had been notified of the student's ESOL placement.

We made the following audit adjustment:

102 Basic 4-8	.4336	
130 ESOL	(.4336)	.0000

40. [Ref. 21105] The file for one ESE student in the February survey did not contain an IEP or Matrix of Services form covering the reporting survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
James A. Shanks Middle School (#0211) (Continued)		
102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000
41. [Ref. 21106] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared on April 17, 2008. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
42. [Ref. 21176] <u>One teacher, who taught a Basic subject area class that included ELL students, had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
102 Basic 4-8	.0834	
130 ESOL	(.0834)	.0000
		.0000

Carter Parramore Academy (#0231)

43. [Ref. 23101] The Academy's official student attendance records were not maintained and stored in a secured manner; consequently, most of these records were missing and could not be located. Because of this situation, we obtained and examined alternative student attendance records (i.e., teacher roll books). Our examination of these alternative records substantiated the attendance and membership of all but two of the students in our sample. We made the following audit adjustment for these two students:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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)
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Carter Parramore Academy (#0231) (Continued)

102 Basic 4-8	(1.0000)	
112 Grades 4-8 with ESE Services	(.5000)	(1.5000)

44. [Ref. 23171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Computer Science, but taught courses that required certification in Business Education. We also noted that the parents of the Career Education students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.6105	
300 Career Education 9-12	(.6105)	.0000
		<u>(1.5000)</u>

Florida State Hospital (#0241)

45. [Ref. 24101] The Matrix of Services forms for seven ESE students incorrectly included 13 Special Consideration points designated for students provided individualized instruction in a hospital or homebound setting. None of the students were provided individualized instruction. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.4500	
255 ESE Support Level 5	(.4500)	.0000
		<u>.0000</u>

Hope Academy (#9102)

46. [Ref. 910201] The Academy's official student attendance records were not located and provided to us until several weeks after our initial field work at the Academy. Our examination of these records disclosed that 20 of the Academy's 35 students did not attend school at least one day during the 11-day window of the reporting surveys. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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>	<u>Net Audit Adjustments (Unweighted FTE)</u>
Hope Academy (#9102) (Continued)	
102 Basic 4-8	(5.0763)
103 Basic 9-12	(.9263)
112 Grades 4-8 with ESE Services	(2.2498)
113 Grades 9-12 with ESE Services	(.8666)
	<u>(9.1190)</u>
	<u>(9.1190)</u>

Dick Howser Center (#9103)

47. [Ref. 910301] We noted the following exceptions involving two ESE students: (a) the Matrix of Services forms covering the October survey for two students were not reviewed and updated when the student's new IFSPs were prepared; and (b) one of the students was not reported in the February survey in accordance with the student's Matrix form. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	<u>.0000</u>
		<u>.0000</u>

Gadsden Central Academy (#9106)

48. [Ref. 910601] Six ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	3.5000	
254 ESE Support Level 4	(4.0000)	<u>.0000</u>

49. [Ref. 910602] Two ESE students were absent during the entire reporting surveys. We also noted that the students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden 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>Gadsden Central Academy (#9106)</u> (Continued)	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(1.5000) (1.0000)
50. [Ref. 910603] <u>One ESE student was absent during the entire reporting survey. We also noted that the student's Matrix of Services form was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.5000) (.5000)
	(1.5000)
	(13.4790)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Gadsden 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 students who are in attendance during the 11-day survey window are included with a survey’s results; (2) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (3) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; (4) ESOL teachers earn their required college credits and in-service training points in accordance with the respective timelines; and (5) 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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden 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)

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

Exceptional Education

- Section 1003.57, F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C. Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

Teacher Certification

- Section 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.

Gadsden 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 Gadsden County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gadsden 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 Gadsden County. For the fiscal year ended June 30, 2009, the District operated 20 schools, reported 5,965.03 unweighted FTE, and received approximately \$23.1 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973. It is the intent of the law (Chapter 74-374(1), Laws of Florida) "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 those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

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

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

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

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

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

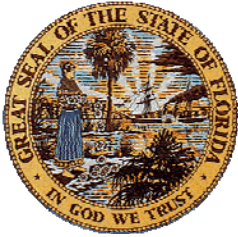
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Gadsden 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>
Assessments for Continued ESOL placements	1
1. George W. Munroe Elementary School	2 through 7
2. West Gadsden High School	8 through 11
3. East Gadsden High School	12 through 23
4. Greensboro Elementary School	24 through 28
5. Gretna Elementary School	29 through 31
6. Stewart Street Elementary School	32 through 34
7. James A. Shanks Middle School	35 through 42
8. Carter Parramore Academy	43 and 44
9. Florida State Hospital	45
10. Hope Academy	46
11. Dick Howser Center	47
12. Gadsden Central Academy	48 through 50



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 GADSDEN COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 25, 2009, that the Gadsden County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data, as follows: 52 of the 270 transported students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 2, 3, 4, 5, 6, 7, 8, and 9.)

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

Internal Control Over Compliance

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

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

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

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

Respectfully submitted,



David W. Martin, CPA
February 19, 2010

SCHEDULE F

Gadsden 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 Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	183	100.00%	8,478	100.00%
Sample ²	-	-	270	3.18%
<u>Sample Students</u>				
With Exceptions	-	-	52	(19.26%)
Net Audit Adjustments	-	-	(32)	(11.85%)
<u>Non-Sample Students</u>				
With Exceptions	-	-	28	0.33%
Net Audit Adjustments	-	-	(26)	0.31%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(58)	0.68%

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 8,478 students in the following ridership categories: 492 in IDEA (K-12), Weighted; 166 in IDEA (PK), Weighted; 6 in IDEA (PK), Unweighted; 38 in Teenage Parents and Infants; and 7,776 in Two Miles or More. The District also reported operating a total of 183 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, the Gadsden 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 45.

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July 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 survey and once for the February survey) will be presented in our findings as two sample students.

1. [Ref. 60] The number of buses in operation was overstated in the October and February surveys by one bus and four buses, respectively, and was understated by one bus in the June survey. We made the following audit adjustments:

<u>October 2008 Survey</u>		
Number of Buses in Operation	(1)	--
<u>February 2009 Survey</u>		
Number of Buses in Operation	(4)	--
<u>June 2009 Survey</u>		
Number of Buses in Operation	<u>1</u>	--

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden 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. 51] Eight students and six infants were reported incorrectly in Teenage Parents and Infants. The eight students were not enrolled in a Teenage Parent program; consequently, neither they nor their infants were eligible to be reported in the Teenage Parents and Infants ridership category. We noted that six of the eight parents lived more than two miles from school and were eligible for Two Miles or More. We made the following audit adjustments:

October 2008 Survey

90 Days-in-Term

Teen Parent (<i>Sample Students</i>)	(7)	
Two Miles or More (<i>Sample Students</i>)	4	

February 2009 Survey

90 Days-in-Term

Teen Parent (<i>Sample Students</i>)	(7)	
Two Miles or More (<i>Sample Students</i>)	<u>2</u>	(8)

3. [Ref. 52] The IEPs for 12 students in IDEA-weighted ridership categories did not adequately support the students' weighted classification. The IEPs authorized bus aides or monitors, one of the five criteria specified for weighted classification, but solely for "safety" reasons. The IEPs should have tied those authorizations to the specific exceptional conditions of the students concerned to satisfy the weighted classification requirement. We noted that the students were eligible for other ridership categories, as follows: 10 for Two miles or More, 1 for IDEA (PK), Unweighted, and 1 for IDEA (K-12), Unweighted. We made the following audit adjustments:

July 2008 Survey

11 Days-in-Term

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(3)	
Two Miles or More (<i>Sample Students</i>)	3	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(4)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	3	
<u>June 2009 Survey</u>		
<u>10 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Sample Students</i>)	<u>2</u>	0
4. [Ref. 53] <u>One student was not enrolled in school during the reporting survey; consequently, the student was not eligible for State transportation funding. We made the following audit adjustment:</u>		
<u>July 2008 Survey</u>		
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	<u>(1)</u>	(1)
5. [Ref. 54] <u>Three students were reported incorrectly in IDEA-weighted ridership categories. The IEPs for two of the students did not indicate that the students were in need of specialized transportation services and the IEP for the remaining student, who was reported in the October 2008 survey, authorized specialized transportation services only until July 14, 2008. We noted that one of the students was not transported during the reporting survey and should not have been reported with the survey's results. The remaining two students were eligible to be reported in Two Miles or More and IDEA (PK), Unweighted, respectively. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>July 2008 Survey</u>		
<u>11 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	(1)
6. [Ref. 55] <u>One student in IDEA (PK), Weighted was not transported during the reporting survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	<u>(1)</u>	(1)
7. [Ref. 56] <u>Eighteen students were reported incorrectly in Two Miles or More. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:</u>		
<u>July 2008 Survey</u>		
<u>11 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(2)	
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(9)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(5)	
Two Miles or More (<i>Non-Sample Student</i>)	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>June 2009 Survey</u>		
<u>9 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	(1)	(18)
8. [Ref. 57] <u>Five students were reported incorrectly for State transportation funding. Two were not transported during the reporting survey and three had withdrawn from school prior to the reporting survey. We made the following audit adjustments:</u>		
<u>July 2008 Survey</u>		
<u>11 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(2)	
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Teen Parent (<i>Non-Sample Students</i>)	(2)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	(1)	(5)
9. [Ref. 58] <u>The bus drivers' reports for two buses with a combined ridership of 24 students were missing and could not be located. We made the following audit adjustments:</u>		
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(4)	
<u>June 2009 Survey</u>		
<u>10 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Non-Sample Students</i>)	(18)	(24)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

10. [Ref. 59] The IEPs for two students in IDEA-weighted ridership categories did not adequately support the students' weighted classification because they did not tie the specific weighted criterion noted to the specific Exceptional condition of the students. However, we noted that the students were eligible for Two Miles or More and IDEA (PK), Unweighted, respectively. We made the following audit adjustment:

July 2008 Survey

11 Days-in-Term

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

Net Audit Adjustments (58)

Summary

Number of Buses in Operation	<u>(4)</u>	--
Sample Students w/Exceptions	<u>52</u>	--
Sample Students - Net Audit Adjustments	--	(32)
Non-Sample Students w/Exceptions	<u>28</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(26)</u>

Net Audit Adjustments (58)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Gadsden 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) only those students who are enrolled in school during survey, are in eligible programs, and ride a bus at least one time during the 11-day survey window are reported with a survey’s results; (2) the distance from home to school is verified prior to students being reported in distance-dependent categories; (3) bus driver reports are maintained and retained in readily accessible files; (4) the number of buses in operation is verified prior to being reporting; and (5) only eligible ESE students whose IEPs appropriately authorize transportation services are reported in IDEA-weighted.

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.

Gadsden 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 Gadsden County

For the fiscal year ended June 30, 2009, the District received approximately \$1.9 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2008	22	225
October 2008	70	3,934
February 2009	72	4,053
June 2009	<u>19</u>	<u>266</u>
Total	<u>183</u>	<u>8,478</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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

The School Board of Gadsden County



"Building A Brighter Future"

REGINALD C. JAMES
SUPERINTENDENT OF SCHOOLS

35 MARTIN LUTHER KING, JR. BLVD
QUINCY, FLORIDA 32351
TEL: (850) 627-9651
FAX: (850) 627-2760
<http://www.gcps.k12.fl.us>

February 17, 2010

Mr. David W. Martin
Auditor General
Room 476A, Claude Pepper building
111 West Madison Street
Tallahassee, Florida 32302

Dear Mr. Martin:

The following responses address the report on the examination of Full-Time Equivalent (FTE) students and student transportation as reported by the Gadsden County District School Board for the fiscal year ended June 30, 2009.

Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS

GENERAL FINDING: Assessments for Continued ESOL-Placements Not Properly Conducted.

Finding #1 – District corrective actions include conducting assessments just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement, as determined by the students' ESOL-anniversary dates, and shall consist of an oral and aural assessment (for all students) and a reading and writing assessment (for those students in grades 3-10).

(Ref. 4101) Finding #2 – District corrective actions include the process wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

ERIC F. HINSON
DISTRICT NO. 1
HAVANA, FL 32333

JUDGE B. HELMS, JR.
DISTRICT NO. 2
QUINCY, FL 32351

ISAAC SIMMONS, JR.
DISTRICT NO. 3
CHATTAHOOCHEE, FL 32324
GREENSBORO, FL 32330

CHARLIE D. FROST
DISTRICT NO. 4
GRETNA, FL 32332
QUINCY, FL 32352

ROGER P. MILTON
DISTRICT NO. 5
QUINCY, FL 32353

BOARD MEETS FOURTH TUESDAY OF EACH MONTH
EQUAL OPPORTUNITY EMPLOYER

David W. Martin
February 17, 2010
Page 2

(Ref. 4102) Finding #3 – District corrective actions include the process whereby the ESOL staff will ensure that all ELLs will be put on a plan for re-evaluations to occur during their fourth, fifth, and sixth year in the ESOL Program on or before their anniversary date.

(Ref. 4103) Finding #4 – District corrective actions include the ESOL staff writing the exact date when the ELL's file is updated on the student's ELL plan. Then the Program Specialist will initial the plan. In addition, the template for the ELL Plan has been updated to correlate with the changes.

(Ref. 4104) Finding #5 – District corrective actions include regular monitoring of the student enrollment and withdrawal by the school principals. This oversight will include comparing actual attendance with enrollment numbers. The data entry clerks are under the direct supervision of the school principals; therefore, the compliance must occur at the school level.

(Ref. 4105) Finding #6 – District corrective actions include coordination of tasks between the data entry clerk at the school level and the ESE program specialist assigned to the school. The four students had the same services but documentation of the annual matrix review was not provided. Improving communication between instructional staff and support personnel will eliminate the issue.

(Ref. 4171/72) Finding #7 – District corrective actions include strict adherence to certification requirements throughout the administration – from the Principal to the Director of Personnel to the Superintendent. If instances occur when certified personnel cannot be found, the District will notify parents according to the process outlined by statute.

(Ref. 5101) Finding #8 - District corrective actions include conducting assessments just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement, as determined by the students' ESOL-anniversary dates, and shall consist of an oral and aural assessment (for all students) and a reading and writing assessment (for those students in grades 3-10). District corrective actions include the process wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

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(Ref. 5102) Finding #9 – District corrective actions include coordination of tasks between the data entry clerk at the school level and the ESE program specialist assigned to the school. Improving communication between instructional staff and support personnel will eliminate the issue.

(Ref. 5171) Finding #10 – District corrective actions include strict adherence to certification requirements throughout the administration – from the Principal to the Director of Personnel to the Superintendent.

(Ref. 5173) Finding #11 – District corrective actions include improving compliance at all levels of the administration with certification requirements, especially for teachers of ELL students. If situations occur where teachers are out of field, proper notification of the Board and parents must be done by the District's Personnel Director.

(Ref. 7101) Finding #12 – District corrective actions include additional reviews will be conducted for each ESE student to ensure that appropriate documentation for the ESE designation is on record.

(Ref. 7102) Finding #13 – District corrective actions include regular monitoring of the student enrollment by FEFP program by the school principals. This oversight will include comparing actual coding with enrollment numbers. In this specific instance, the student's name on the auditor's list was Sandy Miranda; however in the District's files the student's name is Sandy Paredes. During the 2007-2008 school year, the last name of the student changed from Paredes to Miranda.

(Ref. 7103) Finding #14 - District corrective actions include conducting assessments just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement, as determined by the students' ESOL-anniversary dates, with special attention to students' ESOL-placement beyond the initial three-year base period.

(Ref. 7104) Finding #15 - District corrective actions include conducting assessments with special attention to students' ESOL-placement beyond the initial three-year base period. In addition, the process is implemented wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

(Ref. 7105) Finding #16 – District corrective actions include the procedure whereby the ESOL office shall ensure that all ELL plans will be updated at the beginning of the school year on an annual basis.

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(Ref. 7106) Finding #17 – District corrective actions include the procedure whereby the ESOL office shall ensure that all ELL plans are completed and updated in a timely manner. In addition the ESOL office shall work more closely with the data entry personnel to avoid data entry errors.

(Ref. 7107) Finding #18 – District corrective actions include processes wherein the ESOL office works more closely with the schools' data entry personnel. The data entry clerks are under the direct supervision of the school principals; therefore the compliance must occur at the school level.

(Ref. 7108) Finding #19 – District corrective actions include active involvement and review of student data by the ESOL office. Each student's scores on the Aural/Oral exam and subsequent performance on the FCAT will be reviewed for eligibility in the ESOL program.

(Ref. 7109) Finding #20 – District corrective actions include processes wherein the ESE office works more closely with the schools' data entry personnel. In this finding the matrix numbers were changed in the ESE data but not in TERMS for Survey 2. ESE personnel will coordinate and cross-check changes in services for ESE students and the respective coding of ESE students for FEFP purposes.

(Ref. 7110) Finding #21 – District corrective actions include processes wherein the Hospital and Homebound instructor's logs are monitored by the ESE staff to appropriately indicate the correct coding of students whose services change. ESE personnel will coordinate and cross-check changes in services for ESE students and the respective coding of ESE students for FEFP purposes.

(Ref. 7111) Finding #22 – District corrective actions include processes wherein the ESE staff will regularly monitor and update as needed the ESE student files to ensure that they contain a valid matrix of services covering the reporting survey.

(Ref. 7112) Finding #23 – District corrective actions include processes to detect when ELL students may be enrolled in a Basic subject area class with a teacher who has not earned the 60 in-service training points required in ESOL strategies. The processes are designed to ensure that ELL students will not be in a Basic subject area class in which the teacher does not have the required training points.

(Ref. 14101) Finding #24 - District corrective actions include the process wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

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(Ref. 14102) Finding #25 - District corrective actions include regular monitoring of the student enrollment by program not only by the school principals but by the ESOL office. The data entry clerks are under the direct supervision of the school principals; therefore, the compliance must occur at the school level with the active involvement of the ESOL office.

(Ref. 14103) Finding #26 - District corrective actions include conducting assessments just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement, as determined by the students' ESOL-anniversary dates. This documentation is the responsibility of the ESOL office.

(Ref. 14104) Finding #27 - District corrective actions include the ESOL staff writing the exact date when the ELL's file is updated on the student's ELL plan. Then the Program Specialist will initial the plan. In addition the template for the ELL Plan has been updated to correlate with the changes.

(Ref. 14105) Finding #28 – District corrective actions include periodic and systemic reviews of the ESE data by the ESE office. These reviews would include viewing each student's course schedule for adherence to the appropriate instructional time.

(Ref. 17101) Finding #29 - District corrective actions include the process wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student. District corrective actions include the ESOL staff writing the exact date when the ELL's file is updated on the student's ELL plan. Then the Program Specialist will initial the plan. In addition the template for the ELL Plan has been updated to correlate with the changes. District corrective actions include conducting assessments to support the students' ESOL-placement beyond the initial three-year base period.

(Ref. 17102) Finding #30 - District corrective actions include conducting assessments to support the students' ESOL-placement beyond the initial three-year base period. These assessments would be the responsibility of the ESOL office.

(Ref. 17171) Finding #31 - District corrective actions include processes to detect when ELL students may be enrolled in a Basic subject area class with a teacher who has not earned the 60 in-service training points required in ESOL strategies. The processes are designed to ensure that ELL students will not be in a Basic subject area class in which the teacher does not have the required training points.

(Ref. 20101) Finding #32 - District corrective actions include the process wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

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(Ref. 20102) Finding #33 - District corrective actions include processes wherein the ESE office works more closely with the schools' data entry personnel. In this finding the matrix numbers were changed in the ESE data but not in TERMS. ESE personnel will coordinate and cross-check changes in services for ESE students and the respective coding of ESE students for FEFP purposes. In addition, the ESE office will systematically check that the Matrix forms are updated when IEPs are prepared.

(Ref. 20172) Finding #34 – District corrective actions include improving compliance with certification requirements at all levels of the administration. Notwithstanding the challenges of finding teachers with the specific certification needs of various schools, the District will work to match the certificate and teaching duties.

(Ref. 21172) Finding #35 - District corrective actions include processes to detect when ELL students may be enrolled in a Basic subject area class with a teacher who has not earned the 60 in-service training points required in ESOL strategies. The processes are designed to ensure that ELL students will not be in a Basic subject area class in which the teacher does not have the required training points.

(Ref. 21101) Finding #36 - District corrective actions include monitoring by the ESOL office to ensure that no ELL students are counted beyond the six-year period allowed for State funding.

(Ref. 21102) Finding #37 - District corrective actions include the procedure whereby the ESOL office shall ensure that all ELL plans will be updated at the beginning of the school year on an annual basis. In addition, the ESOL office will ensure that no ELL students are counted beyond the six-year period allowed for State funding. Also, the procedure has been implemented whereby the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

(Ref. 21103) Finding #38 - District corrective actions include the ESOL staff writing the exact date when the ELL's file is updated on the student's ELL plan. Then the Program Specialist will initial the plan. In addition the template for the ELL Plan has been updated to correlate with the changes. The ESOL office will also conduct assessments just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement, as determined by the students' ESOL-anniversary dates, and shall consist of an oral and aural assessment (for all students) and a reading and writing assessment (for those students in grades 3-10). The process has been implemented wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

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(Ref. 21104) Finding #39 - District corrective actions include the process wherein the parental notification is dated and a copy is placed in the student's file prior to the student being given the parental notification. Then the original parental notification is sent home with the student.

(Ref. 21105) Finding #40 – District corrective actions include the ESE office monitoring closely ESE students moving between schools within the District to ensure that the appropriate documentation supports the services provided through FEFP.

(Ref. 21106) Finding #41 – District corrective actions include the ESE office systematically reviewing IEPs to ensure that the Matrix of Services is completed for each student and appropriately filed.

(Ref. 21107) Finding #42 – District corrective actions include processes to detect when ELL students may be enrolled in a Basic subject area class with a teacher who has not earned the 60 in-service training points required in ESOL strategies. The processes are designed to ensure that ELL students will not be in a Basic subject area class in which the teacher does not have the required training points.

(Ref. 23101) Finding #43 – District corrective actions include the requirement of all principals to maintain and store accurate attendance records in a secure manner. This requirement will be monitored by District staff.

(Ref. 23102) Finding #44 - District corrective actions include improving compliance at all levels of the administration with certification requirements. If situations occur where teachers are out of field, proper notification of the Board and parents must be done by the District's Personnel Director.

(Ref. 24101) Finding #45 – District corrective actions include changing the designation of ESE students at the Florida State Hospital in accordance with the Matrix of Services form. These students will not be designated as having individualized instruction.

(Ref. 910201) Finding #46 – District corrective actions include the requirement of all principals to maintain and store accurate attendance records in a secure manner. This requirement will be monitored by District staff.

(Ref. 9103) Finding #47 – Although the District no longer contracts with the Dick Howser Center for serving ESE students, corrective actions include changing the designation of ESE students in accordance with the Matrix of Services form.

(Ref. 910601) Finding #48 - District corrective actions include coordination of tasks between the data entry clerk at the school level and the ESE program specialist assigned to the school. The six students had a matrix change to reflect the current services on the IEP, but the data in TERMS was not changed. Improving communication between instructional staff and support personnel will eliminate the issue.

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(Ref. 910602) Finding #49 – District corrective actions include the requirement of all principals to maintain and store accurate attendance records in a secure manner. This requirement will be monitored by District staff. Also there will be coordination of tasks between the data entry clerk at the school level and the ESE program specialist assigned to the school.

(Ref. 910603) Finding #50 - District corrective actions include the requirement of all principals to maintain accurate attendance records. In addition, the ESE office will regularly review documentation to ensure that the Matrix of Services is accurate.

GADSDEN COUNTY DISTRICT SCHOOL BOARD
Student Transportation

FINDING AND AUDIT ADJUSTMENTS

(Ref. 60) Finding #1 – District corrective actions include the establishment of checks and balances by the Transportation Department to ensure that data entered in the Q Link Database is accurate and timely. Also the Transportation Department will frequently review the data as changes occur.

(Ref. 51) Finding #2 – District corrective actions include the systematic review of data entry at the individual schools where the teenage parents are enrolled. District-level oversight will be improved to ensure that students and infants are properly enrolled in the Teenage Parent program.

(Ref. 52) Finding #3 – District corrective actions include the coordination of services between the Transportation Department and the ESE office. The ESE office will tie authorizations for aides or monitors to specific exceptionalities in the IEP. In addition, the Transportation Department will systematically review students for appropriate designations in the ridership categories.

(Ref. 53) Finding #4 – District corrective actions include improving communication between individual schools and the Transportation Department to eliminate the error of transporting students who have withdrawn from enrollment.

(Ref. 54) Finding #5 – District corrective actions include improving the coordination and communication in the Transportation Department between the routing specialist and the ESE Lead Drivers. The ESE office employees must also regularly communicate with the Transportation Department regarding special transportation needs identified in the IEPs.

(Ref. 55) Finding #6 – District corrective actions include improving communication between the bus drivers in the Transportation Department and school-level employees who verify the rider check sheets during the count window. Oversight of this process shall be provided by the principals who supervise the data entry clerks and the data entered in TERMS.

(Ref. 56) Finding #7 – District corrective actions include systematic review of data such as student residential addresses by the Transportation Department. The Department shall check the student addresses and make the proper notations on the bus roster which can be subsequently verified by the data entry clerks at the individual schools.

(Ref. 57) Finding #8 – District corrective actions include improving the communication between the school-level personnel and the Transportation Department that will involve jointly examining student data by bus. The Transportation Department will take the initiative to regularly compare ridership data with school-level personnel regarding issues such as attendance and withdrawals.

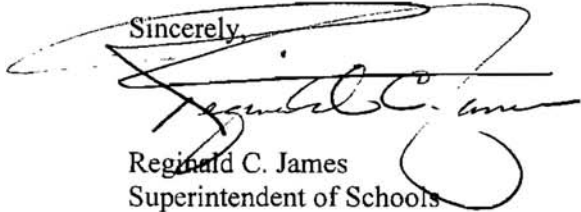
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(Ref. 58) Finding #9 – District corrective actions include the Transportation Department requiring rider checklists for the special needs bus that transports students to Tallahassee. In addition, the Transportation Department will systematically require verification of ridership from each driver that will duplicate the individual school's records.

(Ref. 59) Finding #10 – District corrective actions include improving the coordination and communication in the Transportation Department between the routing specialist and the ESE Lead Drivers. The Transportation Department employees must also regularly communicate with the ESE office regarding special transportation needs identified in the IEPs.

If you need additional information, please contact me.

Sincerely,



Reginald C. James
Superintendent of Schools

RCJ:bw