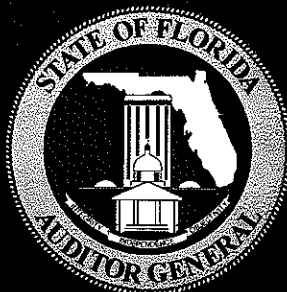

SARASOTA COUNTY DISTRICT SCHOOL BOARD

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS RESTORATION OF AUDIT ADJUSTMENTS

Summary

Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Sarasota County District School Board requested an informal conference with the Department of Education (DOE) to discuss finding Nos. 104, 108, and 110 which were presented in report No. 2005-021 issued August 24, 2004, for the fiscal year ended June 30, 2003. The informal conference was held as a video-conference on April 23, 2009. The resulting informal conference panel's memorandum of June 11, 2009, recommended the partial restoration of the audit adjustments for the findings discussed, as specified in the panel's recommendations. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated July 13, 2009.

The FTE audit adjustments restored pursuant to the panel's recommendations totaled to a positive 25.3351 unweighted FTE, but have a potential impact on weighted FTE of a positive 54.3295 FTE. The financial impact of the restored audit adjustments is subject to the determination of the Department of Education.



**SARASOTA COUNTY DISTRICT SCHOOL
BOARD**

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

Restoration of Audit Adjustments

For the Fiscal Year Ended
June 30, 2003



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

GOVERNING BODY AND SUPERINTENDENT

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the fiscal year ended June 30, 2003, were:

Carol L. Todd, Chairman to 11/18/02
Frank H. Kovach, Vice Chairman to 11/18/02;
Chairman from 11/19/02
Gina E. Taylor to 11/18/02
Janice K. Mee to 11/18/02
John P. Lewis, Vice Chairman from 11/19/02
Kathy Kleinlein from 11/19/02
Laura Benson from 11/19/02

Wilma Hamilton, Superintendent

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.

Sarasota County District School Board
Full-Time Equivalent (FTE) Students
Restoration of Audit Adjustments
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For the Fiscal Year Ended June 30, 2003

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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 AGREED-UPON PROCEDURES FOR RESTORATION OF AUDIT ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

We have previously examined management's assertion, included in its representation letter dated March 16, 2004, that the Sarasota 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, 2003, and have presented the results of our examination in report No. 2005-021, issued August 24, 2004. This agreed-upon procedures report on the restoration of audit adjustments should be read in conjunction with report No. 2005-021.

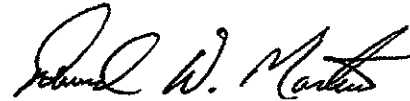
Pursuant to State Board of Education Rule 6A-1.0453(5), Florida Administrative Code, the Sarasota County District School Board requested an informal conference with the Department of Education (DOE) to discuss finding Nos. 104, 108, and 110, which were presented in report No. 2005-021. The informal conference was held as a video-conference on April 23, 2009. The resulting informal conference panel's memorandum of June 11, 2009, recommended the partial restoration of audit adjustments for the findings discussed, as specified in the panel's recommendations. The panel's recommendations were accepted by the Commissioner of Education, as evidenced by letter dated July 13, 2009.

In conjunction with the panel's recommendations and the Commissioner's acceptance, we performed certain agreed-upon procedures, specified in SCHEDULE B herein, to determine and report the audit adjustments to be restored. We performed the agreed-upon procedures, and have issued this report, solely to assist DOE with this restoration. DOE is responsible for the sufficiency of the agreed-upon procedures and the computation of the restoration's financial impact. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

We performed the agreed-upon procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We did not conduct an examination, the objective of which would be the expression of an opinion on the restoration of audit adjustments contained herein. Accordingly, we do not express such an opinion. Had we performed additional procedures pursuant to such an examination, other matters might have come to our attention that we would have reported.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David W. Martin". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

David W. Martin, CPA
July 23, 2009

SCHEDULE A

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF RESTORED AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2003

| <u>No. Program</u> | <u>Net Audit Adjustment¹</u> | <u>Cost Factor</u> | <u>Weighted FTE²</u> |
|-----------------------------------|---|--------------------|---------------------------------|
| 101 Basic K-3 | (.5000) | 1.005 | (.5025) |
| 102 Basic 4-8 | (4.0000) | 1.000 | (4.0000) |
| 103 Basic 9-12 | (7.5250) | 1.122 | (8.4431) |
| 111 Grades K-3 with ESE Services | 23.3349 | 1.005 | 23.4516 |
| 112 Grades 4-8 with ESE Services | 2.0000 | 1.000 | 2.0000 |
| 113 Grades 9-12 with ESE Services | 2.0000 | 1.122 | 2.2440 |
| 254 ESE Support Level 4 | <u>10.0252</u> | 3.948 | <u>39.5795</u> |
| Total | <u>25.3351</u> | | <u>54.3295</u> |

¹ These adjustments are for unweighted FTE. (See SCHEDULE B.)

² The restored 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.

SCHEDULE B

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The resulting informal conference panel’s memorandum of June 11, 2009, recommended the partial restoration of the audit adjustments for finding Nos. 104, 108, and 110 presented originally in report No. 2005-021. The panel’s recommendations were accepted by the Commissioner of Education, as evidenced by letter dated July 13, 2009. In conjunction with the panel’s recommendations and the Commissioner’s acceptance, we performed certain agreed-upon procedures to determine and report the number of FTE audit adjustments to be restored, as specified below.

Description

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

Finding No. 104 (Ref. 29206/07/08)

Finding: The reported instructional time for pre-kindergarten students in the October and February surveys at three contracted pre-kindergarten facilities (i.e., the Child Development Center, Selby Day School, and Children First Center) was not supported by the facilities’ bell schedules. The students were reported for 1,200 Class Minutes, Weekly (CMW), but the bell schedules supported only 575; 1,025; and 900 minutes, respectively. We made the following audit adjustments:

Ref. 29206

111 Grades K-3 with ESE Services
 254 ESE Support Level 4

(12.2388)
(1.5624)

(13.8012)

Ref. 29207

111 Grades K-3 with ESE Services
 254 ESE Support Level 4

(1.2393)
(.2187)

(1.4580)

Ref. 29208

111 Grades K-3 with ESE Services

(1.6250)

(1.6250)

Panel’s Recommendation: The Panel recommended the restoration of the audit adjustments to reflect the students’ recess and lunchtime as allowable instructional time.

Auditor’s Procedures: We obtained the supporting work papers for this finding, determined the amount of instructional time attributable to recess and lunchtime, and, pursuant to the panel’s recommendation, restored the affected audit adjustments, as presented below:

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

| <u>Description</u> | | <u>Net Audit Adjustments Restored (Unweighted FTE)</u> |
|----------------------------------|---------------|--|
| <u>Ref. 29206</u> | | |
| 111 Grades K-3 with ESE Services | 7.8349 | |
| 254 ESE Support Level 4 | <u>1.0002</u> | 8.8351 |
| <u>Ref. 29207</u> | | |
| 111 Grades K-3 with ESE Services | 1.2393 | |
| 254 ESE Support Level 4 | <u>.2187</u> | 1.4580 |
| <u>Ref. 29208</u> | | |
| 111 Grades K-3 with ESE Services | <u>1.6250</u> | 1.6250 |

Finding No. 108 (Ref. 29213)

Finding: The 18 students who were in the Compass Program during the October and February surveys (see finding no. 98 (ref. 29214)) were classified incorrectly in the Hospital and Homebound program and were reported incorrectly in program no. 255 (ESE Support Level 5). The students were served in a group setting and did not have physicians' statements authorizing their placement in the Hospital and Homebound program. We made the following audit adjustments:

| | | |
|-------------------------|------------------|-------|
| 103 Basic 9-12 | 10.6250 | |
| 255 ESE Support Level 5 | <u>(10.6250)</u> | .0000 |

Panel's Recommendation: The Panel recommended the restoration of the findings' audit adjustments to program No. 254 (ESE Support Level 4) for ten students who the Department of Education found eligible for that program.

Auditor's Procedures: We obtained and reviewed the supporting work papers for this finding, identified the audit adjustments for the ten students in question, and, pursuant to the panel's recommendation, restored those audit adjustments, as presented below:

| | | |
|-------------------------|-----------------|-------|
| 103 Basic 9-12 | <u>(5.5250)</u> | |
| 254 ESE Support Level 4 | <u>5.5250</u> | .0000 |

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

| <u>Description</u> | | <u>Net Audit Adjustments Restored (Unweighted FTE)</u> |
|---|----------|--|
| <u>Finding No. 110 (Ref. 29270/71/73/74/76)</u> | | |
| <u>Finding: Five teachers who taught during the school terms covered by the October and February surveys did not hold Florida teaching certificates. We made the following audit adjustments:</u> | | |
| <u>Ref. 29270</u> | | |
| 111 Grades K-3 with ESE Services | (2.0000) | (2.0000) |
| <u>Ref. 29271</u> | | |
| 101 Basic K-3 | .5000 | |
| 102 Basic 4-8 | 4.0000 | |
| 103 Basic 9-12 | 2.0000 | |
| 111 Grades K-3 with ESE Services | (.5000) | |
| 112 Grades 4-8 with ESE Services | (2.0000) | |
| 113 Grades 9-12 with ESE Services | (2.0000) | |
| 254 ESE Support Level 4 | (2.0000) | .0000 |
| <u>Ref. 29273</u> | | |
| 111 Grades K-3 with ESE Services | (4.8750) | (4.8750) |
| <u>Ref. 29274</u> | | |
| 111 Grades K-3 with ESE Services | (7.2607) | |
| 254 ESE Support Level 4 | (1.2813) | (8.5420) |
| <u>Ref. 29276</u> | | |
| 101 Basic K-3 | .5000 | |
| 254 ESE Support Level 4 | (3.5000) | (3.0000) |

Panel's Recommendation: The Panel recommended the restoration of the finding's audit adjustments for three teachers for whom it accepted supporting documentation submitted by the District showing that those teachers were appropriately hired as non-certificated personnel.

Auditor's Procedures: Pursuant to the panel's recommendation, we have restored the audit adjustments for the three teachers in question, as presented below:

SCHEDULE B (Continued)

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RESTORATION OF AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

| <u>Description</u> | | <u>Net Audit Adjustments Restored (Unweighted FTE)</u> |
|-----------------------------------|---------------|--|
| <u>Ref. 29271</u> | | |
| 101 Basic K-3 | (.5000) | |
| 102 Basic 4-8 | (4.0000) | |
| 103 Basic 9-12 | (2.0000) | |
| 111 Grades K-3 with ESE Services | .5000 | |
| 112 Grades 4-8 with ESE Services | 2.0000 | |
| 113 Grades 9-12 with ESE Services | 2.0000 | |
| 254 ESE Support Level 4 | <u>2.0000</u> | .0000 |
| <u>Ref. 29273</u> | | |
| 111 Grades K-3 with ESE Services | <u>4.8750</u> | 4.8750 |
| <u>Ref. 29274</u> | | |
| 111 Grades K-3 with ESE Services | 7.2607 | |
| 254 ESE Support Level 4 | <u>1.2813</u> | 8.5420 |

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
COMMISSIONER'S LETTER
For the Fiscal Year Ended June 30, 2003

FLORIDA DEPARTMENT OF EDUCATION



Dr. Eric J. Smith
Commissioner of Education

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

Members

PETER BOULWARE

DR. AKSHAY DESAI

ROBERTO MARTINEZ

JOHN R. PADGET

KATHLEEN SHANAHAN

LINDA K. TAYLOR



July 13, 2009

Mrs. Lori White
Superintendent
Sarasota County School District
1960 Landings Boulevard
Sarasota, Florida 34231-3365

Dear Superintendent White:

My staff has reviewed with me the recommended agreement, which was a result of the informal conference concluded on April 23, 2009, concerning the FTE Students and Student Transportation Audit (Report No. 2005-021) for the year ending June 30, 2003, for the School District of Sarasota County. I accept the informal conference panel's recommendation and, by copy of this letter, am asking Deputy Commissioner Linda Champion to initiate appropriate action with regard to the FEFP adjustment for Sarasota County. I am pleased that an agreement was reached by the informal conference participants.

Sincerely,

Dr. Eric J. Smith

EJS:lj

c: Linda Champion
Joe Williams

Sarasota County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
INFORMAL CONFERENCE PANEL'S MEMORANDUM
 For the Fiscal Year Ended June 30, 2003

FLORIDA DEPARTMENT OF EDUCATION



Dr. Eric J. Smith
 Commissioner of Education

STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

Members

PETER R. BOULWARE

DR. A. KSHAY DESAI

ROBERTO MARTINEZ

JOHN R. PADGET

KATHLEEN SHANAHAN

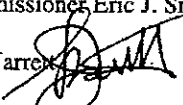
LINDA K. TAYLOR



MEMORANDUM

Date: June 11, 2009

To: Commissioner Eric J. Smith

From: Link Jarrett 

Subject: Audit Report No. 2005-021, Report on the School District of Sarasota County, Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2003

On December 22, 2006, the Department received a request from the Sarasota County School District for an informal conference to discuss Audit Report No. 2005-021 and related issues. The informal conference was held as a video conference on April 23, 2009.

The Sarasota County School District was represented by Lori White, Mitsi Corcoran, Barbara Brannen, Kathy Devlin, Al Weidner, Sonia Figaredo-Alberts, and Mike McHugh. The Department was represented by Kim Komisar, Lee Davis, and Becky Pruett. Martha Asbury, David Morris, and I were on the informal conference panel. Joe Williams represented the Office of the Auditor General.

In its written response to the audit report, Sarasota County School District appealed three audit findings to the Commissioner.

1. Reported instructional time for pre-kindergarten students (Finding No. 104)

Summary of Finding: The amount of instructional time for pre-kindergarten students at three contracted facilities was overreported. The auditors concluded that management's description of instruction provided during lunch, recess, and nap time was inadequate to support the FTE reported.

LINCOLN JARRETT, JR.
 OPERATIONS AND PROGRAM MANAGER

325 W. GAINES STREET • SUITE 1214 • TALLAHASSEE, FL 32399-0400 • (850) 245-0405 • www.fldoe.org
 FAX (850) 245-9135

Sarasota County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)
For the Fiscal Year Ended June 30, 2003

Commissioner Eric J. Smith
June 11, 2009
Page 2

The students at issue were pre-K handicapped students and the district staff contended that self-care and social skills were taught during the entire day. While the district staff believed that some instruction likely occurred related to nap time, they conceded the audit finding for this time. The district contested the findings and related adjustments that specified lunch and recess time as non-instructional time for the pre-kindergarten handicapped students.

Recommendation: The panel recommended restoration of the appropriate funding for the adjustments made for the audit finding for instructional time during lunch and recess.

2. Classification and reporting for Compass Center students (Finding No. 108)

Summary of Finding: There were 18 students in the Compass Program who were classified incorrectly in the Hospital and Homebound program and reported incorrectly in Exceptional Student Education (ESE) Support Level V (Program 255). The audit finding indicates that the students should be reported in Dropout Prevention under Basic Education.

The district indicated that the level of funding should be changed from ESE Support Level V (Program 255) to ESE Support Level IV (Program 254) in order to more accurately reflect the services that were given.

Recommendation: The results of a subsequent review of the student records by Kim Komisar indicate that 10 students would have been eligible for Program 254 funding and the others would not have been eligible for Program 254 or 255 funding. The panel recommended restoration of the appropriate funding for the 10 students eligible for Program 254 funding.

3. Non-certificated teaching staff for Exceptional Student Education (Finding No. 110)

Summary of Finding: The district was cited with regard to five teachers who did not hold Florida Teaching certificates. Supporting documentation provided to the auditors for one of the five teachers was inadequate for determining if the teacher's qualifications and "expertise" were sufficiently related to the teacher's assigned courses to justify hiring her as a non-certified teacher.

The district contends that the five teachers, who were each employed by a different agency under contract with the school district, were appropriately hired as non-certificated staff pursuant to Rule 6A-1.0502, Florida Administrative Code. The expectation of the district was that an agency under contract would provide the district a list of non-certificated teachers who were properly approved by the agency board.

Three of the agencies provided acceptable lists of non-certificated teachers that included three of the five teachers in question. The district did not contest the audit finding for one teacher, and one agency provided an unacceptable list of non-certificated teachers.

Sarasota County District School Board
Full-Time Equivalent (FTE) Students
INFORMAL CONFERENCE PANEL'S MEMORANDUM (Continued)
For the Fiscal Year Ended June 30, 2003

Commissioner Eric J. Smith
June 11, 2009
Page 3

Recommendation: The panel recommended restoration of the appropriate funding related to the three teachers for whom acceptable supporting documentation was provided.

If you accept these recommendations, the Office of Funding and Financial Reporting and the Auditor General should be notified to take appropriate restoration action.

LJ/bp

cc: Martha Asbury
Linda Champion
Martha Haynes
Kim Komisar
David Morris
Lori White
Joe Williams