

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2009



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Hillsborough 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>Susan L. Valdes, Chair</i>	<i>1</i>
<i>Candy Olson</i>	<i>2</i>
<i>Jack R. Lamb, Ed.D.</i>	<i>3</i>
<i>Jennifer Faliero</i>	<i>4</i>
<i>Doretha W. Edgecomb, Vice Chair</i>	<i>5</i>
<i>April Griffin</i>	<i>6</i>
<i>Carol W. Kurdell</i>	<i>At Large</i>

MaryEllen Elia, Superintendent

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

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

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

CELLA - Comprehensive English Language Learning Assessment

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaker

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

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

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**Management submitted additional documentation with its response. That documentation has not been reproduced in this report but is available at the offices of the District.*

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, the Hillsborough 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.

Of the 642 teachers in our sample, 72 did not meet State requirements governing: certification, School Board approval of out-of-field teacher assignments, notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies or college credit hours towards certification in out-of-field subject areas.

Of the 1,944 students in our ESOL sample, 364 had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 203 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 5.1892 but have a potential impact on the District's weighted FTE of a negative 201.6560. Noncompliance related to student transportation resulted in 8 findings and a net audit adjustment of a negative 63 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 Hillsborough County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$783,663 (negative 201.6560 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 and student transportation audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Hillsborough County

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

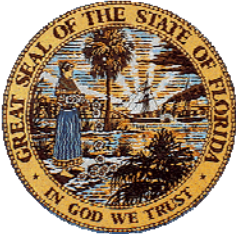
The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 262 schools, reported 190,090.03 unweighted FTE, and received approximately \$526 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs because of 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 \$34 million in State transportation funding.



DAVID W. MARTIN, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

We have examined management's assertion, included in its representation letter dated December 11, 2009, that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 642 teachers in our sample, 72 did not meet State requirements governing: certification, School Board approval of out-of-field teacher assignments, notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies or college credit hours towards certification in out-of-field subject areas.¹

2. Students

Of the 1,944 students in our ESOL sample², 364 had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, the Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009.

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

¹For teachers, see SCHEDULE D, Finding Nos. 9, 12, 14, 15, 16, 23, 24, 25, 36, 37, 41, 42, 49, 50, 55, 63, 64, 70, 71, 80, 81, 82, 83, 95, 96, 100, 101, 102, 114, 115, 116, 120, 124, 130, 131, 137, 149, 150, 151, 153, 156, 157, 164, 165, 166, 172, 173, 178, 188, 189, 191, 197, 198, 202, and 203.

²For ESOL, see SCHEDULE D, Finding Nos. 10, 11, 13, 18, 19, 20, 21, 28, 29, 30, 31, 33, 34, 35, 39, 40, 43, 44, 45, 46, 51, 52, 53, 54, 56, 57, 58, 59, 60, 61, 62, 66, 67, 68, 69, 72, 73, 74, 75, 84, 85, 91, 92, 93, 94, 97, 98, 99, 103, 104, 105, 106, 109, 110, 111, 112, 113, 117, 118, 119, 121, 122, 123, 125, 126, 127, 132, 133, 134, 138, 142, 143, 144, 145, 152, 154, 155, 160, 161, 162, 163, 167, 168, 169, 170, 175, 176, 177, 182, 183, 184, 185, 186, 190, 192, 193, and 194.

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. Because of 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 teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,³ 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
August 2, 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

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u>¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u>²	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	258	100.00%	38,676	100.00%	131,766.8300	100.00%
Sample Size ⁴	40	15.50%	443	1.15%	367.2392	0.28%
Students w/Exceptions	-	-	(5)	(1.13%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	347.7314	-
2. <u>Basic with ESE Services</u>						
Population ³	262	100.00%	7,474	100.00%	34,626.7400	100.00%
Sample Size ⁴	43	16.41%	354	4.74%	311.0899	0.90%
Students w/Exceptions	-	-	(15)	(4.24%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	8.7570	-
3. <u>ESOL</u>						
Population ³	240	100.00%	5,617	100.00%	15,741.9900	100.00%
Sample Size ⁴	37	15.42%	1,944	34.61%	1,606.3051	10.20%
Students w/Exceptions	-	-	(364)	(18.72%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(288.1916)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	129	100.00%	1,260	100.00%	1,538.2200	100.00%
Sample Size ⁴	37	28.68%	745	59.13%	626.8975	40.76%
Students w/Exceptions	-	-	(41)	(5.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(53.4145)	-
5. <u>Career Education 9-12</u>						
Population ³	41	100.00%	630	100.00%	6,416.2500	100.00%
Sample Size ⁴	12	29.27%	354	56.19%	44.6458	0.70%
Students w/Exceptions	-	-	(25)	(7.06%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(20.0715)	-

<u>All Programs</u>						
Population ³	262	100.00%	53,657	100.00%	190,090.0300	100.00%
Sample Size ⁴	43	16.41%	3,840	7.16%	2,956.1775	1.56%
Students w/Exceptions	-	-	(450)	(11.72%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(5.1892)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Hillsborough 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	262	100.00%	2,422	100.00%
Sample Size ⁴	43	16.41%	642	26.51%
Teachers w/Exceptions	-	-	(72)	(11.21%)

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

Hillsborough 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	81.9300	1.066	87.3374
102 Basic 4-8	103.9267	1.000	103.9267
103 Basic 9-12	161.8747	1.052	170.2922
111 Grades K-3 with ESE Services	3.5000	1.066	3.7310
112 Grades 4-8 with ESE Services	1.6054	1.000	1.6054
113 Grades 9-12 with ESE Services	3.6516	1.052	3.8415
130 ESOL	(288.1916)	1.119	(322.4864)
254 ESE Support Level 4	(26.5595)	3.570	(94.8174)
255 ESE Support Level 5	(26.8550)	4.970	(133.4694)
300 Career Education 9-12	<u>(20.0715)</u>	1.077	<u>(21.6170)</u>
Total	<u>(5.1892)</u>		<u>(201.6560)</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

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

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0063</u>	<u>#0070</u>	
101 Basic K-3	1.7500	1.7500
102 Basic 4-8	1.3328	1.5000	2.8328
103 Basic 9-12	.0686	3.1668	3.2354
111 Grades K-3 with ESE Services0000
112 Grades 4-8 with ESE Services	(1.0000)	(1.0000)
113 Grades 9-12 with ESE Services0000
130 ESOL	(.0686)	(3.2500)	(3.3186)
254 ESE Support Level 4	(4.4996)	(4.4996)
255 ESE Support Level 50000
300 Career Education 9-12	<u>.0000</u>
Total	<u>.0000</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(1.0000)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0081</u>	<u>#0102</u>	<u>#0151</u>	<u>#0291</u>	
101	1.7500	7.5000	1.7500	11.0000
102	2.8328	6.40001668	9.3996
103	3.2354	11.5918	6.0850	20.9122
111	.00000000
112	(1.0000)	(1.0000)
113	.0000	(.0800)	(.0800)
130	(3.3186)	(13.9000)	(1.7500)	(10.5918)	(5.7518)	(35.3122)
254	(4.4996)	(.9200)	(5.4196)
255	.0000	(.5000)	(.5000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2490)</u>	<u>(.2490)</u>
Total	<u>(1.0000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2490)</u>	<u>(1.2490)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0521</u>	<u>#0561</u>	<u>#0761</u>	<u>#0851</u>	
101	11.0000	9.2500	1.5000	21.7500
102	9.3996	2.5000	7.4000	2.0000	21.2996
103	20.9122	10.8396	31.7518
111	.00000000
112	(1.0000)	1.00000000
113	(.0800)	(.0800)
130	(35.3122)	(11.7500)	(7.4000)	(11.2562)	(3.5000)	(69.2184)
254	(5.4196)	(1.0000)	(6.4196)
255	(.5000)	(.5000)
300	<u>(.2490)</u>	<u>.....</u>	<u>.....</u>	<u>(.1664)</u>	<u>.....</u>	<u>(.4154)</u>
Total	<u>(1.2490)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5830)</u>	<u>.0000</u>	<u>(1.8320)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0921</u>	<u>#1021</u>	<u>#1201</u>	<u>#1291</u>	
101	21.7500	4.0000	13.2500	39.0000
102	21.2996	2.4000	1.5000	8.2500	33.4496
103	31.7518	17.7606	49.5124
111	.00000000
112	.00000000
113	(.0800)	(.0800)
130	(69.2184)	(2.4000)	(5.5000)	(21.5000)	(10.7554)	(109.3738)
254	(6.4196)	(6.4196)
255	(.5000)	(.5000)
300	(.4154)	(7.0080)	(7.4234)
Total	<u>(1.8320)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0028)</u>	<u>(1.8348)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1324</u>	<u>#1481</u>	<u>#1541</u>	<u>#1551</u>	
101	39.0000	2.0000	41.0000
102	33.4496	16.6917	.5000	50.6413
103	49.5124	10.7546	10.8412	71.1082
111	.0000	2.5000	2.5000
112	.0000	1.0000	1.0000
113	(.0800)33282528
130	(109.3738)	(14.6917)	(2.5000)	(10.0874)	(10.5076)	(147.1605)
254	(6.4196)	(3.1664)	(2.5000)	1.0000	(.3336)	(11.4196)
255	(.5000)	(2.0000)	(2.5000)
300	<u>(7.4234)</u>	<u>.....</u>	<u>.....</u>	<u>(.0830)</u>	<u>.....</u>	<u>(7.5064)</u>
Total	<u>(1.8348)</u>	<u>(.1664)</u>	<u>.0000</u>	<u>(.0830)</u>	<u>.0000</u>	<u>(2.0842)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1601</u>	<u>#1831</u>	<u>#2421</u>	<u>#2531</u>	
101	41.0000	7.5000	2.0000	50.5000
102	50.6413	.5000	.5000	2.0000	53.6413
103	71.1082	22.6937	93.8019
111	2.5000	2.5000
112	1.0000	1.0000
113	.25282528
130	(147.1605)	(8.0000)	(.5000)	(22.7771)	(4.0000)	(182.4376)
254	(11.4196)	(11.4196)
255	(2.5000)	(.5000)	(3.0000)
300	<u>(7.5064)</u>	<u>.....</u>	<u>.....</u>	<u>(.8648)</u>	<u>.....</u>	<u>(8.3712)</u>
Total	<u>(2.0842)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4482)</u>	<u>.0000</u>	<u>(3.5324)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2771</u>	<u>#2801</u>	<u>#3161</u>	<u>#3371</u>	
101	50.5000	4.2500	54.7500
102	53.6413	.5000	3.6000	6.1000	63.8413
103	93.8019	7.0866	100.8885
111	2.50005000	3.0000
112	1.0000	1.0000
113	.25282528
130	(182.4376)	(.5000)	(3.6000)	(9.8500)	(7.0866)	(203.4742)
254	(11.4196)	(1.0000)	(.3699)	(12.7895)
255	(3.0000)	(3.0000)
300	<u>(8.3712)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0814</u>	<u>(8.2898)</u>
Total	<u>(3.5324)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2885)</u>	<u>(3.8209)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3411</u>	<u>#3431</u>	<u>#3681</u>	<u>#3841</u>	
101	54.7500	4.0000	5.5000	64.2500
102	63.8413	1.0000	13.2500	78.0913
103	100.8885	1.5000	17.6794	120.0679
111	3.0000	3.0000
112	1.0000	1.0000
113	.2528	3.0000	(.4098)	2.8430
130	(203.4742)	(1.5000)	(9.8214)	(5.0000)	(18.7500)	(238.5456)
254	(12.7895)	(3.0000)	2.4000	(13.3895)
255	(3.0000)	(2.5000)	(5.5000)
300	<u>(8.2898)</u>	<u>(.1660)</u>	<u>(8.0206)</u>	<u>.....</u>	<u>.....</u>	<u>(16.4764)</u>
Total	<u>(3.8209)</u>	<u>(.1660)</u>	<u>(.6724)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.6593)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#4151</u>	<u>#4221</u>	<u>#4241</u>	<u>#4441</u>	
101	64.2500	4.5000	8.0000	76.7500
102	78.0913	1.0000	2.5000	81.5913
103	120.0679	8.3384	9.6342	138.0405
111	3.0000	3.0000
112	1.0000	1.0000
113	2.8430	1.0000	3.8430
130	(238.5456)	(8.3384)	(8.0064)	(5.5000)	(10.5000)	(270.8904)
254	(13.3895)	(1.0000)	1.0000	(13.3895)
255	(5.5000)	(1.0000)	(6.5000)
300	<u>(16.4764)</u>	<u>.....</u>	<u>(1.5927)</u>	<u>.....</u>	<u>.....</u>	<u>(18.0691)</u>
Total	<u>(4.6593)</u>	<u>.0000</u>	<u>.0351</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.6242)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#4562</u>	<u>#4731</u>	<u>#4841</u>	<u>#5060</u>	
101	76.7500	3.2500	80.0000
102	81.5913	1.5000	.0904	83.1817
103	138.0405	.5000	14.7578	(.7236)	152.5747
111	3.0000	3.0000
112	1.00006054	1.6054
113	3.8430	(1.0000)8086	3.6516
130	(270.8904)	(11.7562)	(4.7500)	(.7950)	(288.1916)
254	(13.3895)	(.5500)	(13.9395)
255	(6.5000)	(6.5000)
300	(18.0691)	(2.0024)	(20.0715)
Total	(4.6242)	(.0500)	(.0008)	.0000	(.0142)	(4.6892)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

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

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#6602</u>	<u>#6639</u>	
101 Basic K-3	80.0000	1.9300	81.9300
102 Basic 4-8	83.1817	12.4000	8.3450	103.9267
103 Basic 9-12	152.5747	9.3000	161.8747
111 Grades K-3 with ESE Services	3.00005000	3.5000
112 Grades 4-8 with ESE Services	1.6054	1.6054
113 Grades 9-12 with ESE Services	3.6516	3.6516
130 ESOL	(288.1916)	(288.1916)
254 ESE Support Level 4	(13.9395)	(4.7000)	(7.9200)	(26.5595)
255 ESE Support Level 5	(6.5000)	(17.5000)	(2.8550)	(26.8550)
300 Career Education 9-12	<u>(20.0715)</u>	<u>.....</u>	<u>.....</u>	<u>(20.0715)</u>
Total	<u>(4.6892)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(5.1892)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

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

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, the Hillsborough 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 91.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

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

District-Wide**Ineligible ESOL Courses**

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that two of the District's schools reported one course in ESOL that was ineligible for such reporting. We made the following audit adjustment:

103 Basic 9-12	.0686	
130 ESOL	(.0686)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**District-Wide** (Continued)**Premature Assessment for Continued ESOL Placement**

2. [Ref. --] The District did not assess ELL students due to start a fourth, fifth, or sixth year of ESOL placement based on the anniversary date of their initial placement. Instead, the District used annual assessments done in the winter and spring of the 2007-08 school year to make placement decisions for students starting a fourth, fifth, or sixth year during the 2008-09 school year. We confirmed with the Department of Education our understanding that such students should be assessed just prior to the start of their fourth, fifth, or sixth year as determined by the anniversary date of their initial ESOL placement. (See Finding Nos. 11, 13, 19, 31, 35, 40, 45, 54, 57, 62, 66, 69, 75, 84, 91, 99, 104, 113, 117, 121, 127, 134, 138, 142, 152, 155, 161, 170, 175, 176, 183, and 190.)

Management's Response – Management contends that the District properly assessed its ELL students on an annual basis, pursuant to Federal and State procedures and employed approved academic and language acquisition measures.

Auditors' Resolution – As noted in our Finding, we confirmed with the Florida Department of Education our understanding that ELL students due to start a fourth, fifth, or sixth year of ESOL placement should be assessed just prior to the start of their fourth, fifth, or sixth year as determined by the anniversary dates of their initial ESOL placements. Accordingly, the above-referenced Findings stand as presented herein.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**District-Wide** (Continued)**ESOL Placement, Assessment, and Parental Notification for Returning Students**

3. [Ref. --] The District routinely placed returning students into ESOL if those students had been enrolled in ESOL before they left the District for extended absences. We noted one or more of the following exceptions involving such students: the English language proficiency of the student was not reassessed, an ELL Committee was not convened, or the students' parents were not notified of the placements. (See Finding Nos. 20, 30, 61, 66, 68, 85, 103, 112, 119, 123, 125, 126, 143, 154, and 169.)

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ESOL Placement of FES Students

4. [Ref. --] The District routinely placed FES students in ESOL without convening an ELL Committee to consider the students' need for such placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding Nos. 20, 21, 30, 39, 52, 58, 94, 98, 163, 177, and 184.)

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Carver Exceptional Center (#0063)

5. [Ref. 6301] The attendance of one ESE student during the 11-day window of the February 2009 survey was not adequately supported. The only record of the student's attendance was an unofficial teacher-prepared grade book that showed the student as present for one class period on one day. We made the following audit adjustment:

254 ESE Support Level 4

(.5000)

(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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>Carver Exceptional Center (#0063)</u> (Continued)		
6. [Ref. 6302] <u>One ESE student in the February 2009 survey withdrew from school before that survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
7. [Ref. 6303] <u>One ESE student was not reported in accordance with the student's Matrix of Services forms. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>1.0000</u>	.0000
8. [Ref. 6304] <u>We noted the following exceptions involving two ESE students: (a) the IEP and Matrix of Services form for the October 2008 survey for one ESE student were missing and could not be located, and (b) there was no evidence that the parents of one ESE student had been advised of, and invited to, the student's IEP-development meeting. We made the following audit adjustment:</u>		
102 Basic 4-8	.5000	
103 Basic 9-12	.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
9. [Ref. 6370] <u>One teacher held District-issued, nonacademic certification in Quantity Foods but was assigned to teach various courses which required either a Bachelor's degree, academic certification in Family and Consumer Science, or ESE certification, none of which the teacher held. We also noted that the teacher taught these or similar courses in the prior school year. Teachers holding District-issued, nonacademic certifications should not be assigned to teach academic subject areas out-of-field. We made the following audit adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (<u>Unweighted FTE</u>)	
<u>Carver Exceptional Center (#0063)</u> (Continued)		
102 Basic 4-8	.8328	
103 Basic 9-12	2.6668	
254 ESE Support Level 4	(<u>3.4996</u>)	<u>.0000</u>
		(<u>1.0000</u>)

Frost Elementary School (#0070)

10. [Ref. 7001] We noted the following exceptions involving two ELL students: (a) the parents of one ELL student, who had been living outside of the District for two years, were not notified of the student's readmission into ESOL for the 2008-09 school year, and (b) the parents of one ELL student in the October 2008 survey were not notified of the student's ESOL placement until after that survey (on October 22, 2008). We made the following audit adjustment:

102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000

11. [Ref. 7002] The English language proficiency of two students who began a fourth or fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in the winter or spring of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth or fifth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Frost Elementary School (#0070)** (Continued)

12. [Ref. 7070] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.7500	
130 ESOL	(.7500)	.0000
		.0000

Alexander Elementary School (#0081)

13. [Ref. 8101/02] The English language proficiency of eight students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These 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. (See Finding No. 2.) We also noted that four of the students (Ref. 8102) were proficient in the English language according to their scores on the May 2008 CELLA. We made the following audit adjustments:

<u>Ref. 8101</u>		
102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000
<u>Ref. 8102</u>		
101 Basic K-3	3.0000	
102 Basic 4-8	.5000	
130 ESOL	(3.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Alexander Elementary School (#0081)** (Continued)

14. [Ref. 8170/71] Two teachers taught Primary Language Arts to classes that included ELL students but had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 8170] had earned none of 60 required points and the other teacher [Ref. 8171] had earned only 60 of 120 required points.) We made the following audit adjustments:

<u>Ref. 8170</u>			
101 Basic K-3	1.0000		
130 ESOL	<u>(1.0000)</u>		.0000
 <u>Ref. 8171</u>			
102 Basic 4-8	3.9000		
130 ESOL	<u>(3.9000)</u>		.0000

15. [Ref. 8172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

101 Basic K-3	3.5000		
130 ESOL	<u>(3.5000)</u>		<u>.0000</u>
			<u>.0000</u>

Hammond Elementary School (#0102)

16. [Ref. 10270/71/72] We noted exceptions involving three out-of-field teachers. The parents of certain ELL students taught by three out-of-field teachers in the October 2008 survey were not notified until after that survey (on October 20, 2008) that the students' teachers were out-of-field. We also noted that one of the teachers (Ref. 10272) had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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>Hammond Elementary School (#0102)</u> (Continued)		
<u>Ref. 10270</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	.0000
<u>Ref. 10271</u>		
101 Basic K-3	.7500	
130 ESOL	<u>(.7500)</u>	.0000
<u>Ref. 10272</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		.0000

Alonso High School (#0151)

17. [Ref. 15101] The file for one ESE student did not contain an IEP for the 2008-09 school year. We made the following audit adjustment:

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

18. [Ref. 15102] The ELL Student Plans for four students were incomplete. The Plans did not identify the subject areas in which ESOL strategies were to be used. We made the following audit adjustment:

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

19. [Ref. 15103] The English language proficiency of eight students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Alonso High School (#0151) (Continued)

103 Basic 9-12	3.2526	
130 ESOL	<u>(3.2526)</u>	.0000

20. [Ref. 15104] One student was incorrectly re-enrolled in ESOL for the 2008-09 school year after returning to the District from an absence of about five years. The student was FES and an ELL Committee was not convened to consider the student's ESOL re-enrollment into ESOL, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We also noted the student's file did not contain evidence that the student's parents were notified of the student's re-enrollment into ESOL. (See Finding Nos. 3 and 4.) We made the following audit adjustment:

103 Basic 9-12	.8340	
130 ESOL	<u>(.8340)</u>	.0000

21. [Ref. 15105] One student was reported incorrectly in ESOL for a fifth year of placement. The student was FES and an ELL Committee was not convened to consider the student's ESOL placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We made the following audit adjustment:

103 Basic 9-12	.6672	
130 ESOL	<u>(.6672)</u>	.0000

22. [Ref. 15106] The Matrix of Services form supporting the on-campus instruction for one ESE student incorrectly included 13 Special Considerations points designated for Hospital and Homebound instruction; consequently, the student was reported incorrectly in program No. 254 (ESE Support Level 4) for that on-campus instruction. (The student had a separate Matrix form that appropriately covered the student's Hospital and Homebound instruction.) We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.9200	
254 ESE Support Level 4	<u>(.9200)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Alonso High School (#0151)** (Continued)

23. [Ref. 15170] One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

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

24. [Ref. 15171/72] Two teachers taught Reading out-of-field both during a prior school year and during the 2008-09 school year but did not meet their in-service training timelines related to those out-of-field assignments. Both teachers needed to have earned 120 in-service points by August 2008 but did not do so until after the February 2009 survey. We also noted that: (a) one of the teachers (Ref. 15172) was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field, and (b) the parents of the ELL students taught by the other teacher (Ref. 15171) were not notified of the teacher's out-of-field status. We made the following audit adjustments:

<u>Ref. 15171</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

<u>Ref. 15172</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

25. [Ref. 15173] The parents of certain ELL students who were taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

		Net Audit Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Alonso High School (#0151)</u> (Continued)		
103 Basic 9-12	4.1700	
130 ESOL	(4.1700)	.0000
		.0000

Brandon High School (#0291)

26. [Ref. 29101] The IEP for one ESE student, who had returned to on-campus instruction after having been assigned to the Hospital and Homebound program, was not revised and a new *Matrix of Services* form prepared to reflect the on-campus services provided to the student. We made the following audit adjustment:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

27. [Ref. 29102] Three Career Education 9-12 (OJT) students did not work during the February 2009 survey and, consequently, should not have been reported for OJT-related FTE. We made the following audit adjustment:

300 Career Education 9-12	(.2490)	(.2490)
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28. [Ref. 29103] The *ELL Student Plans* for two students in the October 2008 and February 2009 surveys were printed on March 16, 2009, and thus were not in the students' files at the time of those surveys. State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an *ELL Student Plan* should be a written (i.e., hard copy) document that is maintained in each student's file. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

		Net Audit Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Brandon High School (#0291)</u> (Continued)		
103 Basic 9-12	1.1672	
130 ESOL	<u>(1.1672)</u>	.0000
29. [Ref. 29104] <u>The <i>ELL Student Plans</i> for two students did not include the students' authorized instructional schedules for ESOL. We made the following audit adjustment:</u>		
103 Basic 9-12	.7502	
130 ESOL	<u>(.7502)</u>	.0000
30. [Ref. 29105] <u>We noted the following exceptions involving two students in ESOL:</u>		
a. <u>One student was FES and was placed incorrectly in ESOL in September 2008. The student's placement was based solely on the student's failure to achieve a Level 3 in Reading on the March 2008 FCAT and an <i>ELL Committee</i> was not convened to consider the student's placement (see Finding No. 4). We also noted that the student's parents were not notified of the student's ESOL placement.</u>		
b. <u>One student was placed incorrectly in ESOL after returning to the District from New Jersey. The student had been exited from ESOL while in New Jersey and there was no documentation supporting the student's eligibility for placement into the District's ESOL program. (See Finding No. 3.)</u>		
<u>We made the following audit adjustment:</u>		
103 Basic 9-12	1.7506	
130 ESOL	<u>(1.7506)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings**Brandon High School (#0291)** (Continued)

31. [Ref. 29106] The English language proficiency of three students who began a fourth or fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth or fifth years of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	1.9170	
130 ESOL	<u>(1.9170)</u>	.0000

32. [Ref. 29107] One ELL student who was in our ESOL sample for Mann Middle School was also enrolled for ESOL-reported course work at Brandon High School. We noted that this student's *ELL Student Plan* did not specify the student's instructional schedule and ESOL courses for either school. (For the audit adjustment at Mann Middle School, see Finding No. 122 [Ref. 280101].) We made the following audit adjustment for Brandon High School:

102 Basic 4-8	.1668	
130 ESOL	<u>(.1668)</u>	<u>.0000</u> <u>(.2490)</u>

Bryan Elementary School (#0521)

33. [Ref. 52101] One student was reported incorrectly in ESOL in the October 2008 and February 2009 surveys. The student had been exited from ESOL on October 2, 2008, prior to both surveys, and should have been reported in Basic education. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings**Bryan Elementary School (#0521)** (Continued)

34. [Ref. 52102] The ELL Student Plan for two students in the October 2008 and February 2009 surveys were not reviewed and updated until October 23, 2008, and, thus, did not cover the October 2008 survey. We made the following audit adjustment:

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

35. [Ref. 52103/04] The English language proficiency of six students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in February, March, and May of the 2007-08 school year. These 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. (See Finding No. 2.) We also noted that five of the six students were proficient in the English language according to their scores on the May 2008 CELLA. We made the following audit adjustments:

<u>Ref. 52103</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

<u>Ref. 52104</u>		
101 Basic K-3	3.0000	
102 Basic 4-8	1.5000	
130 ESOL	(4.5000)	.0000

36. [Ref. 52170] The parents of certain ELL students taught by one out-of-field teacher in the October 2008 survey were not notified of the teacher's out-of-field status until after that survey (on January 14, 2009); consequently, the notification was not effective for that survey. We made the following audit adjustment:

101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
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 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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Findings **Net Audit
Adjustments
(Unweighted FTE)**

Bryan Elementary School (#0521) (Continued)

37. [Ref. 52171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

101 Basic K-3	3.2500	
130 ESOL	(3.2500)	.0000
		.0000

Buchanan Middle School (#0561)

38. [Ref. 56101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

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

39. [Ref. 56102] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student's ESOL placement. (See Finding No. 4.) We also noted the *ELL Student Plan* for this student was not prepared until after the October 2008 survey. We made the following audit adjustment:

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

40. [Ref. 56103] The English language proficiency of two students who began a fourth year of ESOL placement during the 2008-09 school year was prematurely assessed in March of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
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Buchanan Middle School (#0561) (Continued)

102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

41. [Ref. 56170/71/72] Three teachers who taught Basic subject area classes that included ELL students did not earn the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 561760] had earned none of 60 required points, one teacher [Ref. 56171] had earned only 240 of 300 required points, and one teacher [Ref. 56172] had earned none of 120 points.) We made the following audit adjustments:

<u>Ref. 56170</u>		
102 Basic 4-8	3.5000	
130 ESOL	<u>(3.5000)</u>	.0000
 <u>Ref. 56171</u>		
102 Basic 4-8	.7000	
130 ESOL	<u>(.7000)</u>	.0000
 <u>Ref. 56172</u>		
102 Basic 4-8	.2000	
130 ESOL	<u>(.2000)</u>	<u>.0000</u>
		<u>.0000</u>

Chamberlain High School (#0761)

42. [Ref. 76172] One teacher who taught Language Arts to classes that included one ELL student had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since the student involved has been cited and adjusted for other noncompliance in Finding No. 45 (Ref. 76103), we made no audit adjustment here.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Chamberlain High School (#0761)** (Continued)

43. [Ref. 76101] We noted the following exceptions involving parental notification for three students in ESOL:

- a. The files for two students did not contain evidence of parental notification.
- b. Parental notification for one student was not adequately documented. School management provided us with a standard, preprinted parental notification form that indicated the student's parents were notified of the student's ESOL placement during the 2006-07 school year; however, we determined that the form itself had not been developed and distributed for use until the 2007-08 school year.

We made the following audit adjustment:

103 Basic 9-12	2.3344	
130 ESOL	(2.3344)	.0000

44. [Ref. 76102] The ELL Student Plan for one student did not authorize the reporting in ESOL of one of the student's courses that was claimed in that program. We made the following audit adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

45. [Ref. 76103] The English language proficiency of 11 students who began a fourth or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth or sixth years of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Chamberlain High School (#0761)** (Continued)

We also noted that the ELL Student Plan for one of the students did not authorize the reporting in ESOL of one of the student's courses that was claimed in that program.

We made the following audit adjustment:

103 Basic 9-12	4.3356	
130 ESOL	(4.3356)	.0000

46. [Ref. 76104] The ELL Committees for six FES students did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

103 Basic 9-12	3.8356	
130 ESOL	(3.8356)	.0000

47. [Ref. 76105] The timecard necessary to support the reported OJT work hours for one student in Career Education 9-12 (OJT) was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.0830)	(.0830)
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48. [Ref. 76106] One student in our Basic sample was assigned to an off-site location as an alternative to an out-of-school suspension; however, no documentation of the student's attendance at that location could be located. We made the following audit adjustment:

103 Basic 9-12	(.4166)	
300 Career Education 9-12	(.0834)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
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Chamberlain High School (#0761) (Continued)

49. [Ref. 76170] One teacher who taught Language Arts to classes that included ELL students had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

50. [Ref. 76171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000 (.5830)

Clark Elementary School (#0851)

51. [Ref. 85101] The ELL Student Plans for three students did not identify the subject areas in which ESOL strategies were to be employed. We made the following audit adjustment:

102 Basic 4-8	1.5000	
130 ESOL	(1.5000)	.0000

52. [Ref. 85102] Two students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider their ESOL placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We made the following audit adjustment:

101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings**Clark Elementary School (#0851)** (Continued)

53. [Ref. 85103] The ELL Committee for one student, who was FES, did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

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

Coleman Middle School (#0921)

54. [Ref. 92101] The English language proficiency of three students who began a fifth or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fifth or sixth years of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We also noted that the students were proficient in the English language according to their scores on the May 2008 CELLA. We made the following audit adjustment:

102 Basic 4-8	2.3000	
130 ESOL	(2.3000)	.0000

55. [Ref. 92170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the newsletter used to notify parents of out-of-field teacher assignments (dated September 30, 2008) did not disclose the subject areas involved in those out-of-field assignments, and (b) the teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
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Findings **Net Audit
Adjustments
(Unweighted FTE)**

Coleman Middle School (#0921) (Continued)

102 Basic 4-8	.1000	
130 ESOL	(.1000)	.0000
		<u>.0000</u>

Crestwood Elementary School (#1021)

56. [Ref. 102101] The ELL Student Plan for one student did not identify the subject areas in which ESOL strategies were to be employed. We made the following audit adjustment:

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

57. [Ref. 102102] The English language proficiency of five students who began a fourth or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed in February, March, or May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	2.0000	
102 Basic 4-8	1.0000	
130 ESOL	(3.0000)	.0000

58. [Ref. 102103] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student's ESOL placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings**Crestwood Elementary School (#1021)** (Continued)

59. [Ref. 102104] The continued ESOL placement of two FES students for a fourth year was not adequately supported. The students' ELL Committees convened in September 2008, after the students' ESOL anniversary dates in August 2008, and used undated assessment results in justifying the students' ESOL placements (it appears these assessments were prior to the May 2008 CELLA on which the students achieved English proficient scores). We made the following audit adjustment:

101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
		.0000

Dover Elementary School (#1201)

60. [Ref. 120101] The file for one ELL student did not contain an *ELL Student Plan* for the 2008-09 school year. The file did have a *Plan* that was dated March 27, 2009, and indicated that the student was to be exited from ESOL. We made the following audit adjustment:

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

61. [Ref. 120102] The parents of three ELL students were not notified that their children had been re-enrolled in ESOL after returning to the District from an extended absence of more than one year. (See Finding No. 3.) We made the following audit adjustment:

101 Basic K-3	1.5000	
102 Basic 4-8	.5000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Dover Elementary School (#1201) (Continued)

62. [Ref. 120103] The English language proficiency of 11 students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed in February, March, or May of the 2007-08 school year. These 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. (See Finding No. 2.) We also noted that six of the students were proficient in the English language according to their scores on the May 2008 CELLA. We made the following audit adjustment:

101 Basic K-3	7.5000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(8.5000)</u>	.0000

63. [Ref. 120170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	4.2500	
130 ESOL	<u>(4.2500)</u>	.0000

64. [Ref. 120171] One teacher who taught Primary Language Arts to classes that included ELL students had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	6.2500	
130 ESOL	<u>(6.2500)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings**Durant High School (#1291)**

65. [Ref. 129101] Because of an isolated data processing error, the OJT courses listed in the schedules for four Career Education 9-12 (OJT) students were funded for exactly one minute or .0004 FTE. We determined that the students did not work during the reporting survey and should not have been funded for OJT. We made the following audit adjustment:

300 Career Education 9-12	(.0028)	(.0028)
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66. [Ref. 129102] The ELL Student Plans for nine students were printed in November 2008 (two students) or in March 2009 (seven students) and thus were not in the students' files at the time of the October 2008 and February 2009 surveys. State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. We also noted that:

- a. The English language proficiency of three of the students, who began a fourth year of ESOL placement during the 2008-09 school year, was prematurely assessed in February, March, or May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.)
- b. The parents of two of the students were not notified of the students' re-enrollment into the District's ESOL program after returning to the District from an absence of over six months. (See Finding No. 3.)
- c. The ELL Student Plan for one of the students did not authorize the ESOL reporting of any of the student's courses that were claimed for that program.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Durant High School (#1291) (Continued)

We made the following audit adjustment:

103 Basic 9-12	4.2522	
130 ESOL	<u>(4.2522)</u>	.0000

67. [Ref. 129103] The ELL Student Plans for five students did not authorize the ESOL reporting of one or more of the students' courses that were claimed in that program. We made the following audit adjustment:

103 Basic 9-12	1.2506	
130 ESOL	<u>(1.2506)</u>	.0000

68. [Ref. 129104] The parents of two ELL students were not notified that the students had been re-enrolled in ESOL after returning to the District from an extended time period of more than two and three years, respectively. We also noted that the English language proficiency of one of the students was not reassessed after the student's return. (See Finding No. 3.) We made the following audit adjustment:

103 Basic 9-12	1.2510	
130 ESOL	<u>(1.2510)</u>	.0000

69. [Ref. 129105] The English language proficiency of seven students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed in February, March, or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	3.1676	
130 ESOL	<u>(3.1676)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
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**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings**Durant High School (#1291)** (Continued)

70. [Ref. 129170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

71. [Ref. 129171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a District-issued certificate in Fire Fighting but taught courses which required a District-issued certificate in Health Occupations. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	7.0052	
300 Career Education 9-12	(7.0052)	.0000
		(.0028)

Eisenhower Middle School (#1324)

72. [Ref. 132401] The ELL Student Plans for 15 students did not authorize the ESOL reporting of one or more of their courses that were claimed in that program. We made the following audit adjustment:

102 Basic 4-8	7.2000	
130 ESOL	(7.2000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
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 Full-Time Equivalent (FTE) Students
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Findings **Net Audit
Adjustments
(Unweighted FTE)**

Eisenhower Middle School (#1324) (Continued)

73. [Ref. 132402] The ELL Student Plans for two students were printed on February 2, 2009, and April 23, 2009, respectively, and thus were not in the students' files at the time of the October 2008 and February 2009 surveys. State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. We also noted that the students' parents were not notified of the students' ESOL placements until April 23, 2009. We made the following audit adjustment:

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

74. [Ref. 132403] The supporting documentation necessary to support the ESOL placement and reporting of one student was missing and could not be located. We made the following audit adjustment:

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

75. [Ref. 132404] The English language proficiency of four students who began a fifth or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fifth or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We also noted that the ELL Student Plan for one of the students did not authorize the reporting in ESOL of one of the student's courses that was claimed in that program. We made the following audit adjustment:

102 Basic 4-8	2.9917	
130 ESOL	(2.9917)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Eisenhower Middle School (#1324)** (Continued)

76. [Ref. 132405] We noted the following exceptions involving three ESE students:

- a. The file for one student in the October 2008 survey did not contain an IEP covering that survey. (The student's IEP expired on September 26, 2008, and a new IEP was not prepared until November 6, 2008.)
- b. The IEP for one student was signed only by the student's parent. Accordingly, we were unable to determine whether the required District personnel were involved in the IEP-development process.
- c. The IEP-development process for one student was not adequately documented. We noted the following inconsistencies: (i) records indicated that the IEP meeting was held on April 1, 2008, but the IEP itself was dated March 25, 2008, (ii) the IEP signature form was printed on April 23, 2008, but was attached to the IEP dated March 25, 2008, and (iii) the signature form was signed only by the student's parent and one teacher.

We made the following audit adjustment:

102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	(2.0000)	.0000

77. [Ref. 132406] Two ESE students were not reported in accordance with their Matrix of Services forms. We also noted that the Matrix form for one of the students did not designate the specific services to be provided in two Domains. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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<u>Findings</u>	Net Audit Adjustments (Unweighted FTE)
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Eisenhower Middle School (#1324) (Continued)

78. [Ref. 132407] One part-time ESE student was incorrectly reported in the October 2008 survey as a full-time student. We made the following audit adjustment:

254 ESE Support Level 4	(.1664)	(.1664)
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79. [Ref. 132409] The *Matrix of Services* form for one ESE student was mathematically incorrect and did not indicate the specific services to be provided in three Domains. We made the following audit adjustment:

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

80. [Ref. 132470/72/74] The parents of certain ELL students taught by three out-of-field ESOL teachers in the October 2008 survey either were not notified of the teachers' out-of-field status (Ref. 132474) or were not notified until January 21, 2009 (Ref. 132470/72). We made the following audit adjustments:

<u>Ref. 132470</u>		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000

<u>Ref. 132472</u>		
102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000

<u>Ref. 132474</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Eisenhower Middle School (#1324)** (Continued)

81. [Ref. 132471] One teacher in the October 2008 and February 2009 surveys was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of these students were not notified of the teacher's out-of-field status until January 21, 2009. We made the following audit adjustment:

102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000

82. [Ref. 132473] One teacher was not properly certified to teach Reading to Basic or ELL students and was not approved by the School Board to teach out-of-field. We made the following audit adjustment:

102 Basic 4-8	.9000	
130 ESOL	(.9000)	.0000

83. [Ref. 132475] One teacher who taught Basic subject area classes that included ELL students had not earned the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000
		(.1664)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Foster Elementary School (#1481)

84. [Ref. 148101] The English language proficiency of three students who began a fourth or fifth year of ESOL placement during the 2008-09 school year was prematurely assessed in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth or fifth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.)
We made the following audit adjustment:

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

85. [Ref. 148102] The parents of one ELL student were not notified that their child was re-enrolled in ESOL after returning to the District from an absence of over eight months. (See Finding No. 3.) We made the following audit adjustment:

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

86. [Ref. 148103] The *Matrix of Services* forms for two ESE students did not indicate the specific services to be provided in one of the Domains. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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>Foster Elementary School (#1481)</u> (Continued)		
87. [Ref. 148104] <u>The Matrix of Services form for one ESE student was not reviewed when the IEP was revised October 8, 2008. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000
<u>Freedom High School (#1541)</u>		
88. [Ref. 154101] <u>The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0830)	(.0830)
89. [Ref. 154102] <u>The file for one ESE student did not contain evidence that a General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment:</u>		
103 Basic 9-12	.6672	
113 Grades 9-12 with ESE Services	(.6672)	.0000
90. [Ref. 154103] <u>We noted the following exceptions involving the Matrix of Services forms for four ESE students:</u>		
a. <u>Two students were not reported in accordance with their Matrix forms.</u>		
b. <u>The Matrix form for one student was incorrectly scored. The ratings total included one Special Consideration point for which the student was not eligible.</u>		
c. <u>The Matrix form for one student was missing and could not be located.</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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>Freedom High School (#1541)</u> (Continued)		
<u>We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(2.0000)</u>	.0000
91. [Ref. 154104] <u>The English language proficiency of eight ELL students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:</u>		
103 Basic 9-12	3.8356	
130 ESOL	<u>(3.8356)</u>	.0000
92. [Ref. 154105] <u>The ELL Student Plan for one student did not identify the various subject areas in which ESOL strategies were to be employed. We made the following audit adjustment:</u>		
103 Basic 9-12	.5004	
130 ESOL	<u>(.5004)</u>	.0000
93. [Ref. 154106] <u>The ELL Student Plan for one student was missing and could not be located. We made the following audit adjustment:</u>		
103 Basic 9-12	.4170	
130 ESOL	<u>(.4170)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Freedom High School (#1541) (Continued)

94. [Ref. 154107] One student was reported incorrectly in ESOL for a sixth year. The student was FES and an ELL Committee was not convened to consider the student's continued ESOL placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We also noted that the student's English language proficiency had not been assessed since the 2006-07 school year. We made the following audit adjustment:

103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

95. [Ref. 154170/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

<u>Ref. 154170</u>		
103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

<u>Ref. 154171</u>		
103 Basic 9-12	1.7502	
130 ESOL	(1.7502)	.0000

96. [Ref. 154172] One teacher was not properly certified to teach Math and was not approved by the School Board to teach out-of-field. We made the following audit adjustment:

103 Basic 9-12	1.9162	
130 ESOL	(1.9162)	.0000
		(.0830)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Gaither High School (#1551)

97. [Ref. 155101] The ELL Student Plans for six students did not identify various subject areas in which ESOL strategies were to be employed. We made the following audit adjustment:

103 Basic 9-12	2.0012	
130 ESOL	(2.0012)	.0000

98. [Ref. 155102] Ten students were reported incorrectly in ESOL. The students were FES and an ELL Committee had not been convened to consider their ESOL placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We also noted the ELL Student Plans for five of the students did not identify the specific subject areas in which ESOL strategies were to be employed. We made the following audit adjustment:

103 Basic 9-12	6.0044	
130 ESOL	(6.0044)	.0000

99. [Ref. 155103] The English language proficiency of four ELL students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	2.0850	
130 ESOL	(2.0850)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Gaither High School (#1551)** (Continued)

100. [Ref. 155170] One teacher who taught Language Arts to classes that included ELL students had earned only 120 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000

101. [Ref. 155171] One teacher taught Reading to classes that included ELL students but had not earned the 120 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

102. [Ref. 155172] One teacher was not properly certified to teach ESE students and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.3336	
254 ESE Support Level 4	(.3336)	.0000
		.0000

Gibson Elementary School (#1601)

103. [Ref. 160101] The parents of two ELL students were not notified that their children were re-enrolled in ESOL after returning to the District after absences of over one year and eight months, respectively. (See Finding No. 3.) We made the following audit adjustment:

101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Gibson Elementary School (#1601) (Continued)

104. [Ref. 160102] The English language proficiency of seven ELL students who began a fourth or fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in February, March, or May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth or fifth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	5.0000	
102 Basic 4-8	.5000	
130 ESOL	<u>(5.5000)</u>	.0000

105. [Ref. 160103] The ELL Committee for one student in ESOL was not composed of at least three District personnel and did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

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

Heritage Elementary School (#1831)

106. [Ref. 183101] The ELL Student Plan for one student in the October 2008 survey was not reviewed and updated until January 27, 2009, and, thus, did not cover the October 2008 survey. We also noted the English language proficiency of the student, who had been dismissed from ESOL during the 2006-07 school year, was not assessed when he was re-enrolled in ESOL on January 24, 2008. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Leto High School (#2421)**

107. [Ref. 242101] We noted the following exceptions involving six Career Education 9-12 (OJT) students: (a) the timecard for one student indicated that the student was unemployed during the reporting survey; (b) the timecards for four students were missing and could not be located; and (c) one student had withdrawn from school on December 15, 2008, and should not have been included in the February 2009 survey. We made the following audit adjustment:

103 Basic 9-12	(.0834)	
300 Career Education 9-12	(.8648)	(.9482)

108. [Ref. 242102] The membership and attendance of one ESE student in the February 2009 survey was not adequately supported. Records indicated that the student withdrew from school on February 3, 2009, and then re-enrolled on February 4, 2009. However, School management could not provide any corroborating evidence or additional documentation that the student had actually re-enrolled the day after the indicated withdrawal. We made the following audit adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
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109. [Ref. 242103] We noted the following exceptions involving parental notification for five ELL students: (a) evidence of parental notification was missing and could not be located for four of the five students, and (b) the parents of one ELL student in the October 2008 survey were not notified of their child's placement in ESOL until after that survey (i.e., on October 22, 2008). We made the following audit adjustment:

103 Basic 9-12	2.2791	
130 ESOL	(2.2791)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Leto High School (#2421)** (Continued)

110. [Ref. 242104] The ELL Student Plan for one student in the February 2009 survey was not printed until after that survey (on February 23, 2009). State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an ELL Student Plan should be a written (i.e., hard copy) document that is maintained in each student's file. We made the following audit adjustment:

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

111. [Ref. 242105] The ELL Student Plans for six students did not authorize the ESOL reporting of one or more of the courses that were claimed in that program. We made the following audit adjustment:

103 Basic 9-12	.6601	
130 ESOL	(.6601)	.0000

112. [Ref. 242106] The ELL Committees for 14 FES students, who were placed in ESOL based on the recommendations of those Committees, did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted the following additional exceptions involving 10 of these 14 students: (a) the ELL Student Plans for three students did not authorize the ESOL reporting of one or more of the courses that were claimed in that program, (b) the files for two students did not contain evidence of parental notification, (c) the parents of three students were not notified of the students' re-enrollment in ESOL after returning to the District from extended absences (see Finding No. 3), and (d) the parental notification letter for one student was not dated, and (e) the parental notification letter for one student reflected a school in which the student was not enrolled at the time of the student's ESOL placement. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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		Net Audit Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Leto High School (#2421)</u> (Continued)			
103 Basic 9-12	8.6030		
130 ESOL	(8.6030)		.0000
113. [Ref. 242107] <u>The English language proficiency of ten ELL students who began a fifth or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fifth or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We also noted that: (a) the <i>ELL Student Plans</i> for three of the students did not authorize the ESOL reporting of one or more of the courses that were claimed in that program and (b) the parents of one of the students were not notified of the student's ESOL placement. We made the following audit adjustment:</u>			
103 Basic 9-12	4.9475		
130 ESOL	(4.9475)		.0000
114. [Ref. 242170] <u>One teacher who taught Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training. We made the following audit adjustment:</u>			
103 Basic 9-12	3.6846		
130 ESOL	(3.6846)		.0000
115. [Ref. 242171] <u>One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:</u>			
103 Basic 9-12	1.9194		
130 ESOL	(1.9194)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Leto High School (#2421)** (Continued)

116. [Ref. 242173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Math C but taught a course that required certification in Math 6-12. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000
		(1.4482)

Lopez Elementary School (#2531)

117. [Ref. 253101] The English language proficiency of three ELL students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	1.5000	
130 ESOL	(2.0000)	.0000

118. [Ref. 253102] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Lopez Elementary School (#2531) (Continued)**

119. [Ref. 253103] The parents of one student in ESOL were not notified of the student's re-enrollment into ESOL after returning to the District from a two years' absence. (See Finding No. 3.) We also noted that the student's ELL Student Plan was missing and could not be located. We made the following audit adjustment:

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

120. [Ref. 253170] One teacher who taught Primary Language Arts and Basic subject area classes that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

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

Maniscalco Elementary School (#2771)

121. [Ref. 277101] The English language proficiency of one ELL student who began a fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the student's fifth year of ESOL placement as determined by the student's ESOL anniversary date. (See Finding No. 2.) We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Mann Middle School (#2801)**

122. [Ref. 280101] The ELL Student Plans for four students did not authorize the ESOL reporting of one or more of their courses that were claimed in that program. We also noted that the Plan for one of the students did not include the courses being taken at another District school, Brandon High School (see Finding No. 32 [Ref. 29107]). We made the following audit adjustment:

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

123. [Ref. 280102] We noted the following exceptions involving parental notification for three students in ESOL:

- a. The parents of one student were not notified of the student's re-enrollment into ESOL after the student's return to the District from an absence of about one and a half years. (See Finding No.3.)
- b. The parents of two students were notified that their children were placed in ESOL based on low scores on their English language proficiency tests. However, the students were FES and had been placed in ESOL based on low scores on their English reading and writing tests. We also noted that the parental notification forms used were not developed and distributed for use by the District's schools until after the placement and mailing dates indicated on those forms.

We made the following audit adjustment:

102 Basic 4-8	2.4000	
130 ESOL	(2.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Mann Middle School (#2801)** (Continued)

124. [Ref. 280170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
		.0000

Oak Grove Elementary School (#3161)

125. [Ref. 316101] We noted the following exceptions involving parental notification for two ELL students: (a) the parents of one student were not notified that their child was re-enrolled in ESOL after returning to the District from a 14-month absence (see Finding No. 3), and (b) the parental notification form used for one student was not developed and distributed for use by the District's schools until after the placement and mailing dates indicated on the form. We made the following audit adjustment:

102 Basic 4-8	2.0000	
130 ESOL	(2.0000)	.0000

126. [Ref. 316102] The ELL Committees for five FES students did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted that the parents of two of the five students were not notified that their children were re-enrolled in ESOL after returning to the District from absences of over 15 and 18 months, respectively (see Finding No. 3). We made the following audit adjustment:

101 Basic K-3	2.5000	
102 Basic 4-8	1.5000	
130 ESOL	(4.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Oak Grove Elementary School (#3161) (Continued)**

127. [Ref. 316103] The English language proficiency of one ELL student who began a fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in May of the 2007-08 school year. This assessment should have been conducted just prior to the start of the student's fifth year of ESOL placement as determined by the student's ESOL anniversary date. (See Finding No. 2.) We also noted that the student's ELL Committee did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We made the following audit adjustment:

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

128. [Ref. 316104] The *Matrix of Services* form for one ESE student incorrectly included Health Care services that were not authorized for, or provided to, the student. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

129. [Ref. 316105] The file for one ESE student did not contain a completed IEP covering the 2008-09 school year. (School management provided us with an unsigned copy printed from the School's computer system.) We made the following audit adjustment:

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

130. [Ref. 316170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
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		Net Audit Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Oak Grove Elementary School (#3161)</u> (Continued)		
101 Basic K-3	1.2500	
130 ESOL	<u>(1.2500)</u>	.0000
131. [Ref. 316171] <u>The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
102 Basic 4-8	2.1000	
130 ESOL	<u>(2.1000)</u>	.0000
		<u>.0000</u>
<u>Riverview High School (#3371)</u>		
132. [Ref. 337101] <u>The <i>ELL Student Plans</i> for eight students did not authorize the ESOL reporting of one or more of their courses claimed in that program. We made the following audit adjustment:</u>		
103 Basic 9-12	1.1676	
130 ESOL	<u>(1.1676)</u>	.0000
133. [Ref. 337102] <u>The <i>ELL Student Plan</i> for one student in ESOL in the February 2009 survey was not printed until after that survey (March 5, 2009). State Board of Education Rule 6A-6.0901(6), Florida Administrative Code, specifies that an <i>ELL Student Plan</i> should be a written (i.e., hard copy) document that is maintained in each student's file. We made the following audit adjustment:</u>		
103 Basic 9-12	.4170	
130 ESOL	<u>(.4170)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Riverview High School (#3371)** (Continued)

134. [Ref. 337103] The English language proficiency of seven ELL students who began a fifth or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March and May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fifth or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We also noted that the ELL Student Plans for three of the students did not authorize the ESOL reporting of one of the courses claimed in that program. We made the following audit adjustment:

103 Basic 9-12	3.8356	
130 ESOL	(3.8356)	.0000

135. [Ref. 337104] Because of an isolated data processing error, the two OJT courses listed in the schedules for two Career Education 9-12 (OJT) students were funded for exactly one minute or .0008 FTE for each student. We determined that one of the students did not have a supporting timecard for the reporting survey and the other student had worked 12 hours during the reporting survey and should have been funded accordingly for OJT. We made the following audit adjustment:

300 Career Education 9-12	.0814	.0814
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136. [Ref. 337105] Two part-time ESE students were incorrectly reported as if they were full-time students. Both students attended school regularly only three days per week; however, their reported schedules showed an instructional schedule of five days per week. We made the following audit adjustment regarding the students' on-campus instruction:

254 ESE Support Level 4	(.3699)	(.3699)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Riverview High School (#3371)** (Continued)

137. [Ref. 337170] The parents of certain ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	1.6664	
130 ESOL	(1.6664)	.0000
		(.2885)

Plant High School (#3411)

138. [Ref. 341101] The English language proficiency of two ELL students who began a fifth or sixth year of ESOL placement during the 2008-09 school year were prematurely assessed by the District in May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fifth or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	1.5000	
130 ESOL	(1.5000)	.0000

139. [Ref. 341102] The timecards for two students in Career Education 9-12 (OJT) indicated that the students were not employed during the week of the reporting survey and there was no documentation that the students were otherwise engaged in a job search; consequently, they should not have been reported for OJT. We made the following audit adjustment:

300 Career Education 9-12	(.1660)	(.1660)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Plant High School (#3411) (Continued)

140. [Ref. 341103] The Matrix of Services form for one ESE student was more than three years old and had expired prior to the reporting surveys concerned. A Matrix form must be prepared at least once every three years. It must also be reviewed and updated, as needed, when the corresponding IEP is prepared or reviewed and updated. We made the following audit adjustment:

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

141. [Ref. 341104] Five ESE students were not reported in accordance with the students' Matrix of Services forms for the October 2008 survey. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000
		(.1660)

Plant City High School (#3431)

142. [Ref. 343101] The English language proficiency of four ELL students who began a fourth or fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth or fifth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	2.2344	
130 ESOL	(2.2344)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Plant City High School (#3431)** (Continued)

143. [Ref. 343103] The parents of one ELL student were not notified that their child had been re-enrolled in ESOL after returning to the District from an absence of over one year. (See Finding No. 3.) We made the following audit adjustment:

103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000

144. [Ref. 343104/05] The ELL Student Plans for two students in the February 2009 survey were not reviewed and updated until March 3, 2009, and June 5, 2009, respectively, and, thus, did not cover the February 2009 survey. We made the following audit adjustments:

<u>Ref. 343104</u>		
103 Basic 9-12	.4336	
130 ESOL	(.4336)	.0000

<u>Ref. 343105</u>		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

145. [Ref. 343106] The file for one ELL student in the October 2008 survey did not contain any of the documentation necessary to support the student's ESOL placement and reporting. The student's ELL Student Plan, evidence of parental notification, and English language proficiency assessments were all missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Plant City High School (#3431)** (Continued)

146. [Ref. 343107] The *Matrix of Services* forms for two ESE students incorrectly included one Special Considerations point for which the students were not eligible. The point was designated for students with a *Matrix* score of 17 points and a Level 5 rating in three Domains. These students had *Matrix* scores greater than 17 points. We made the following audit adjustment:

254 ESE Support Level 4	2.0000	
255 ESE Support Level 5	<u>(2.0000)</u>	.0000

147. [Ref. 343108] We noted the following exceptions involving one ESE student who was provided both on-campus instruction and Hospital and Homebound instruction:

- (a) The student's IEP authorized on-campus instruction totaling two days per week or .2000 FTE; however, the student was reported for .4098 FTE in the October 2008 survey and .5000 FTE in the February 2009 survey.
- (b) The on-campus portion of the student's schedule was reported incorrectly in program No. 113 (Grades 9-12 with ESE Services) in the October 2008 survey and incorrectly in program No. 255 (ESE Support Level 5) in the February 2009 survey. The student's *Matrix of Services* form indicated program No. 255, but incorrectly included one Special Considerations point for which the student was not eligible. We recomputed the student's *Matrix* score and determined that he was eligible for program No. 254 (ESE Support Level 4).

We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.4098)	
254 ESE Support Level 4	.4000	
255 ESE Support Level 5	<u>(.5000)</u>	(.5098)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

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

Plant City High School (#3431) (Continued)

148. [Ref. 343109] Three Career Education 9-12 (OJT) students in the October 2008 survey were incorrectly reported. Two of the students were reported for approximately 3.5 hours but did not work. The remaining student was reported for approximately 7.5 hours but worked only 6 hours. We made the following audit adjustment:

300 Career Education 9-12	(.1626)	(.1626)
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149. [Ref. 343170/71/72] Three teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that one of the teachers (Ref. 343171) had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 343170</u>		
103 Basic 9-12	3.2012	
130 ESOL	(3.2012)	.0000

<u>Ref. 343171</u>		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

<u>Ref. 343172</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

150. [Ref. 343173] One Vocational teacher was not properly certified to teach courses requiring either certification as a Teacher Coordinator of Cooperative Education or the Work Experience endorsement and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	7.8580	
300 Career Education 9-12	(7.8580)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Plant City High School (#3431) (Continued)

151. [Ref. 343174] One teacher was not properly certified to teach Integrated Science III and was not approved by the School Board to teach out-of-field. We also noted that the teacher began the out-of-field assignment in Integrated Science in August 2007, but had not earned the required six credit hours toward certification in that out-of-field assignment by the time of the 2008-09 school year. We made the following audit adjustment:

103 Basic 9-12	1.0340	
130 ESOL	(1.0340)	.0000
		(.6724)

Robinson Elementary School (#3681)

152. [Ref. 368101/02] The English language proficiency of four ELL students who began a fifth or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in February, March, or May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fifth or sixth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We noted that the students achieved proficient scores on all three areas of the CELLA (Reading, Listening and Speaking, and Writing) and their composite scores exceeded the minimum level to be considered proficient. We made the following audit adjustments:

<u>Ref. 368101</u>		
101 Basic K-3	2.0000	
102 Basic 4-8	1.0000	
130 ESOL	(3.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

Robinson Elementary School (#3681) (Continued)

Ref. 368102

101 Basic K-3

130 ESOL

.5000

(.5000)

.0000

153. [Ref. 368170] The parents of certain ELL students taught by one out-of-field teacher during the school term covered by the October 2008 survey were not notified of the teacher's out-of-field status until January 30, 2009. We also noted that the teacher had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3

130 ESOL

1.5000

(1.5000)

.0000

.0000

Ruskin Elementary School (#3841)

154. [Ref. 384101] The parents of two ELL students were not notified that their children were re-enrolled in ESOL after returning to the District from one and three year absences, respectively. (See Finding No. 3.) We made the following audit adjustment:

101 Basic K-3

102 Basic 4-8

130 ESOL

.5000

.5000

(1.0000)

.0000

Net Audit Adjustments (Unweighted FTE)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Ruskin Elementary School (#3841) (Continued)

155. [Ref. 384102] The English language proficiency of five ELL students who began a fourth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in February, March, or May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	5.0000	
130 ESOL	<u>(5.0000)</u>	.0000

156. [Ref. 384170] The parents of certain ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	8.2500	
130 ESOL	<u>(8.2500)</u>	.0000

157. [Ref. 384171] One teacher was not properly certified to teach Primary Language Arts in elementary school and was not approved by the School Board to teach out-of-field. We also noted that the teacher's classes included ELL students but the teacher had not earned the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	4.5000	
130 ESOL	<u>(4.5000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

Sickles High School (#4151)

158.

[Ref. 415101]

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

159.

[Ref. 415102]

The *Matrix of Services* form for one student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

113

Grades 9-12 with ESE Services

.5000

254

ESE Support Level 4

(.5000)

.0000

160.

[Ref. 415103]

The file for one ELL student did not contain an *ELL Student Plan*. We made the following audit adjustment:

103

Basic 9-12

.4170

130

ESOL

(.4170)

.0000

161.

[Ref. 415104]

The English language proficiency of four ELL students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:

103

Basic 9-12

2.3344

130

ESOL

(2.3344)

.0000

Net Audit Adjustments (Unweighted FTE)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Sickles High School (#4151) (Continued)

162. [Ref. 415105] The ELL Student Plans for two students did not identify the specific subject areas in which ESOL strategies were to be employed. We made the following audit adjustment:

103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

163. [Ref. 415106/07] Four students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider the students' ESOL placements, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We also noted that the files for two of these students (Ref. 415107) did not contain evidence of parental notification. We made the following audit adjustments:

<u>Ref. 415106</u>		
103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

<u>Ref. 415107</u>		
103 Basic 9-12	2.5012	
130 ESOL	(2.5012)	.0000

164. [Ref. 415170] The parents of certain ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had not earned the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	1.3344	
130 ESOL	(1.3344)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Sickles High School (#4151)** (Continued)

165. [Ref. 415171/72] Two teachers taught Basic subject area classes that included ELL students but had not earned the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 415171</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

<u>Ref. 415172</u>		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

166. [Ref. 415173] One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. We made the following audit adjustment:

103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		.0000

Tampa Bay Tech High School (#4221)

167. [Ref. 422101] The ELL Student Plans for 14 students did not authorize the ESOL reporting of one or more of the courses claimed in that program. We made the following audit adjustment:

103 Basic 9-12	2.3352	
130 ESOL	(2.3352)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Tampa Bay Tech High School (#4221) (Continued)

168. [Ref. 422102] One student was reported incorrectly in ESOL. The student had been recommended for exit from ESOL by an ELL Committee. We made the following audit adjustment:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

169. [Ref. 422103] The ELL Committees for six FES students did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted that: (a) the ELL Student Plans for five of the students did not authorize the ESOL reporting of one of the courses claimed in that program, and (b) the parents of one of the students were not notified that their child was re-enrolled in ESOL after returning to the District from an absence of over 14 months (see Finding No. 3). We made the following audit adjustment:

103 Basic 9-12	3.8364	
130 ESOL	(3.8364)	.0000

170. [Ref. 422104] The English language proficiency of one ELL student who began a fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March and May of the 2007-08 school year. This assessment should have been conducted just prior to the start of the student's fifth year of ESOL placement as determined by the student's ESOL anniversary date. (See Finding No. 2.) We also noted that the student's ELL Student Plan did not authorize the ESOL reporting of one of the courses claimed in that program. We made the following audit adjustment:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Tampa Bay Tech High School (#4221)** (Continued)

171. [Ref. 422105] We noted the following exceptions involving two Career Education 9-12 (OJT) students: (a) because of an isolated data processing error, the OJT courses listed in the schedule for one OJT student were funded for exactly one minute or .0004 FTE (we determined that the student did not work and should not have been funded for OJT), and (b) the timecard for one student supported 6.13 work hours; however, the student was reported for only 4.33 work hours. We made the following audit adjustment:

300 Career Education 9-12	.0351	.0351
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172. [Ref. 422170/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

<u>Ref. 422170</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
<u>Ref. 422171</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

173. [Ref. 422172] One Vocational teacher was not properly certified to teach courses requiring the Teacher Coordinator of Cooperative Education endorsement and was not approved by the School Board to teach out-of-field. We also noted that: (a) the parents of the students concerned were not notified of the teacher's out-of-field status and, (b) the teacher had been teaching out-of-field since the 2006-07 school year but had earned none of the 12 college credit hours required toward appropriate certification. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

<u>Findings</u>	Net Audit Adjustments (<u>Unweighted FTE</u>)	
<u>Tampa Bay Tech High School (#4221)</u> (Continued)		
103 Basic 9-12	1.6278	
300 Career Education 9-12	(<u>1.6278</u>)	<u>.0000</u>
		<u>.0351</u>

Tampa Bay Boulevard Elementary School (#4241)

174. [Ref. 424102] The Matrix of Services form for one ESE student was incorrectly scored. The ratings total included three Special Consideration points designated for PK students who earned less than .5000 FTE. This student earned .5000 FTE in both the October 2008 survey and the February 2009 survey. We made the following audit adjustment:

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

175. [Ref. 424103/04] The English language proficiency of seven ELL students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in May of the 2007-08 school year. This assessment 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. (See Finding No. 2.) We noted that four of the students (Ref. 424104) made proficient scores on the May 2008 CELLA. We made the following audit adjustments:

<u>Ref. 424103</u>		
101 Basic K-3	.5000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.5000)</u>	<u>.0000</u>
<u>Ref. 424104</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Town & Country Elementary School (#4441)

176. [Ref. 444101] The English language proficiency of five ELL students who began a fourth or fifth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in February, March, or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3	2.5000	
102 Basic 4-8	1.5000	
130 ESOL	(4.0000)	.0000

177. [Ref. 444102/03] Six students were reported incorrectly in ESOL. The students were FES and an ELL Committee was not convened to consider their ESOL placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We made the following audit adjustments:

<u>Ref. 444102</u>		
101 Basic K-3	4.0000	
102 Basic 4-8	1.0000	
130 ESOL	(5.0000)	.0000

<u>Ref. 444103</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

178. [Ref. 444170] One teacher who taught Primary Language Arts to classes that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

		Net Audit Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Town & Country Elementary School (#4441)</u> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
		.0000
<u>Caminiti Exceptional Center (#4562)</u>		
179. [Ref. 456201] <u>The file for one ESE student in the February 2009 survey did not contain an IEP covering that survey. (The student’s IEP expired on January 24, 2009, and a new one was not prepared until March 4, 2009.) We made the following audit adjustment:</u>		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
180. [Ref. 456202] <u>Because of an inadvertent data entry error, the scheduled number of instructional minutes reported for one part-time ESE student were overstated by 150 minutes. We made the following audit adjustment:</u>		
254 ESE Support Level 4	(.0500)	(.0500)
		(.0500)
<u>Wharton High School (#4731)</u>		
181. [Ref. 473101] <u>The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.0008)	(.0008)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Wharton High School (#4731)** (Continued)

182. [Ref. 473102] The ELL Committee for one FES student in ESOL did not consider at least two of the ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code. We also noted that the Committee was not composed of at least three District personnel. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

183. [Ref. 473103] The English language proficiency of ten students who began a fourth, fifth, or sixth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in March or May of the 2007-08 school year. These 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. (See Finding No. 2.) We made the following audit adjustment:

103 Basic 9-12	4.9198	
130 ESOL	(4.9198)	.0000

184. [Ref. 473104] One student was reported incorrectly in ESOL. The student was FES and an ELL Committee was not convened to consider the student's ESOL placement, contrary to State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. (See Finding No. 4.) We made the following audit adjustment:

103 Basic 9-12	.7506	
130 ESOL	(.7506)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Wharton High School (#4731) (Continued)

185. [Ref. 473106] The ELL Student Plans for five students did not identify the specific subject areas in which ESOL strategies were to be employed. We also noted that the ELL Student Plan for the October 2008 survey for one of the students was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	1.5838	
130 ESOL	(1.5838)	.0000

186. [Ref. 473108] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fourth year. We also noted the ELL Student Plan for the October 2008 survey did not identify the specific subject areas in which ESOL strategies were to be employed. We made the following audit adjustment:

103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

187. [Ref. 473109] The file for one ESE student did not contain evidence that at least one of the student's General Education teachers had participated in the development of the student's IEP. We made the following audit adjustment:

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

188. [Ref. 473170/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

Ref. 473170		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Wharton High School (#4731) (Continued)

Ref. 473171

103 Basic 9-12

2.8340

130 ESOL

(2.8340)

.0000

189. [Ref. 473172] One Vocational teacher was not properly certified to teach courses requiring District-issued certificates in Business Education and Public Services, respectively, and was not approved by the School Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12

2.0016

300 Career Education 9-12

(2.0016)

.0000

(0.0008)

Wimauma Elementary School (#4841)

190. [Ref. 484101] The English language proficiency of six students who began a fourth year of ESOL placement during the 2008-09 school year was prematurely assessed by the District in February, March, or May of the 2007-08 school year. These assessments should have been conducted just prior to the start of the students' fourth year of ESOL placement as determined by the students' ESOL anniversary dates. (See Finding No. 2.) We made the following audit adjustment:

101 Basic K-3

1.5000

102 Basic 4-8

1.5000

130 ESOL

(3.0000)

.0000

191. [Ref. 484170] One teacher who taught Primary Language Arts to classes that included ELL students had not earned the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

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

Wimauma Elementary School (#4841) (Continued)

101 Basic K-3	1.7500	
130 ESOL	(1.7500)	.0000
		.0000

Riverside Academy (#5060)

192. [Ref. 506001] The course schedules for 12 ESE students (1 of whom was in our ESOL sample) incorrectly included a portion of the students' instructional time in program No. 102 (Basic 4-8), program No. 103 (Basic 9-12), and program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. In addition, because of an isolated data entry error, one of the above students was reported for more FTE than what was supported by school's calendar for the July 2008 survey.

We made the following audit adjustment:

102 Basic 4-8	(.6054)	
103 Basic 9-12	(.7944)	
112 Grades 4-8 with ESE Services	.6054	
113 Grades 9-12 with ESE Services	.8086	
130 ESOL	(.0284)	(.0142)

193. [Ref. 506002] The file for one ESOL student did not contain a valid *ELL Student Plan* for the June 2009 survey. We made the following audit adjustment:

103 Basic 9-12	.0708	
130 ESOL	(.0708)	.0000

194. [Ref. 506003] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We made the following audit adjustment:

102 Basic 4-8	.6958	
130 ESOL	(.6958)	.0000
		(.0142)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

		Net Audit Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Charter School of Tampa Bay Academy (#6602)</u>		
195.	[Ref. 660201] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>	
254	ESE Support Level 4	.5000
255	ESE Support Level 5	<u>(.5000)</u>
		.0000
254	ESE Support Level 4	(.5000)
255	ESE Support Level 5	<u>.5000</u>
		.0000
196.	[Ref. 660202] <u>One student in the October 2008 survey was a non-resident ESE student who was placed in the school's residential facility by an out-of-State agency and, as such, was not eligible to be reported for FTE funding through FEFP. We made the following audit adjustment:</u>	
255	ESE Support Level 5	<u>(.5000)</u>
		(.5000)
<u>Management's Response</u> – Management's Response included a letter from the School that indicated the School intended to provide additional documentation regarding the above finding when advised by the State to do so. However, no documentation was provided with Management's Response.		
<u>Auditors' Resolution</u> – At our request, the District advised the School that any additional documentation it had should be immediately provided to the District so that it could be made part of Management's Response. Despite this advisement, no additional documentation was subsequently provided by the School. Accordingly, our finding stands as presented.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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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Charter School of Tampa Bay Academy (#6602) (Continued)

197. [Ref. 660270/74] Two teachers taught during the school terms covered by the October 2008 survey but did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We made the following audit adjustments:

<u>Ref. 660270</u>		
102 Basic 4-8	4.5000	
103 Basic 9-12	1.2000	
254 ESE Support Level 4	(1.1000)	
255 ESE Support Level 5	(4.6000)	.0000
 <u>Ref. 660274</u>		
103 Basic 9-12	1.1000	
255 ESE Support Level 5	(1.1000)	.0000

Management's Response – Management's Response included a letter from the School that indicated the School intended to provide additional documentation regarding the above Finding when advised by the State to do so. However, no documentation was provided with Management's Response.

Auditors' Resolution – At our request, the District advised the School that any additional documentation that the School had should be immediately provided to the District so that it could be made part of Management's Response. Despite this advisement, no additional documentation was subsequently provided by the School. Accordingly, our Finding stands as presented.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Charter School of Tampa Bay Academy (#6602) (Continued)

198. [Ref. 660271/72/73] The parental notification letter for students taught by three out-of-field teachers did not disclose the specific subject areas for which the teachers were considered out-of-field. We noted that the Charter School Board approved the out-of-field status of two of the teacher's (Ref. 660272/73) without being aware of the teacher's out-of-field subject area. We made the following audit adjustments:

Ref. 660271

102 Basic 4-8	1.8000	
103 Basic 9-12	2.7000	
254 ESE Support Level 4	(1.4000)	
255 ESE Support Level 5	<u>(3.1000)</u>	.0000

Ref. 660272

102 Basic 4-8	4.9000	
103 Basic 9-12	1.2000	
254 ESE Support Level 4	(.9000)	
255 ESE Support Level 5	<u>(5.2000)</u>	.0000

Ref. 660273

102 Basic 4-8	1.2000	
103 Basic 9-12	3.1000	
254 ESE Support Level 4	(1.3000)	
255 ESE Support Level 5	<u>(3.0000)</u>	.0000

Management's Response – Management's Response included a letter from the School that indicated the School intended to provide additional documentation regarding the above Finding when advised by the State to do so. However, no documentation was provided with Management's Response.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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**Charter School of Tampa Bay Academy (#6602)** (Continued)

Auditors' Resolution – At our request, the District advised the School that any additional documentation that the School had should be immediately provided to the District so that it could be made part of Management's Response. Despite this advisement, no additional documentation was subsequently provided by the School. Accordingly, our Finding stands as presented.

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(.5000)

Florida Autism Charter School (#6639)

199. [Ref. 663971] One noncertified teacher was hired as a long-term substitute for the 2008-09 school year. Since there are no specific limitations placed on substitute teaching by law or rule and since State Board of Education Rule 6A-1.0503, Florida Administrative Code, in particular, defines qualified instructional personnel but does not address the area of substitute teaching, we made no audit adjustment.

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200. [Ref. 663901] The Matrix of Services form for one ESE student did not include one Special Considerations point for which the student was eligible. The point was designated for students with a Matrix score of 21 points and a Level 5 rating in four Domains, which the student had. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Hillsborough 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>Florida Autism Charter School (#6639)</u> (Continued)		
201. [Ref. 663902] <u>The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) was incomplete. None of the services to be provided to the student were indicated for any Domains. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services .5000 255 ESE Support Level 5 (.5000)		
		.0000
202. [Ref. 663970] <u>One teacher did not hold a Florida teaching certificate and was not otherwise qualified to teach. We made the following audit adjustment:</u>		
102 Basic 4-8 6.3600 254 ESE Support Level 4 (4.3900) 255 ESE Support Level 5 (1.9700)		
		.0000
<u>Management's Response</u> – Management's Response included a letter from the School indicating that proper procedures were followed by the School for the cited teacher but confirming that the teacher did not hold a Florida teaching certificate.		
<u>Auditors' Resolution</u> – Since the School has confirmed that the cited teacher did not hold a Florida teaching certificate, our Finding stands as presented.		
		.0000
203. [Ref. 663972] <u>One teacher was not properly certified to teach ESE students and was not approved by the Charter School's Board to teach out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field subject area. We made the following audit adjustment:</u>		
101 Basic K-3 1.9300 102 Basic 4-8 1.9850 254 ESE Support Level 4 (2.5300) 255 ESE Support Level 5 (1.3850)		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

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

Findings

**Net Audit
Adjustments
(Unweighted FTE)**

Florida Autism Charter School (#6639) (Continued)

Management's Response – Management's Response included a letter from the School with a copy of the parental notification for the teacher cited in our Finding.

Auditors' Resolution – The submitted parental notification did not specifically disclose the teacher's out-of-field subject area. Accordingly, our Finding stands as presented.

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(5.1892)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL; (2) *Matrix of Services* forms are properly completed and maintained in readily accessible files; (3) English language assessments for continued ESOL placements beyond the initial three-year base period are conducted just prior to the start of the students' fourth, fifth, or sixth year in ESOL as determined by the anniversary of the students' initial ESOL placement; (4) parents are notified of their child's re-enrollment in ESOL after living outside of the District; (5) teachers are properly certified, or, if out-of-field, are approved by the School Board to teach out-of-field; (6) teachers earn their required in-service training points and college credits, as appropriate; and (7) parents are properly notified of teachers' out-of-field status including the specific out-of-field courses taught by those out-of-field teachers.

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

Regulatory Citations**Reporting**

Section 1011.60, F.S.Minimum Requirements of the Florida Education Finance Program
 Section 1011.61, F.S.Definitions
 Section 1011.62, F.S.Funds for Operation of Schools
 Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
 FTE General Instructions 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hillsborough County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)Attendance

Section 1003.23, F.S. Attendance Records and Reports
 Rules 6A-1.044(3) and
 (6)(c), F.A.C. Pupil Attendance Records
 Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
 FTE General Instructions 2008-2009
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

Career Education On-the-Job Attendance

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

Exceptional Education

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Hillsborough County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2008-2009

Teacher Certification

Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, F.S.Positions for Which Certificates Required
Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel
Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
Rule 6A-4.001, F.A.C.Instructional Personnel Certification
Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Hillsborough 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 Hillsborough County

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

For the fiscal year ended June 30, 2009, the District operated 262 schools, reported 190,090.03 unweighted FTE, and received approximately \$526 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Hillsborough 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.

Hillsborough 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

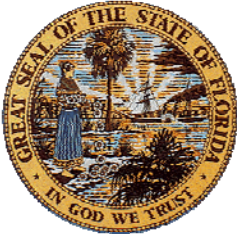
NOTE B - SAMPLING

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:

Hillsborough 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>
District-Wide Findings	1 through 4
1. Carver Exceptional Center	5 through 9
2. Frost Elementary School	10 through 12
3. Alexander Elementary School	13 through 15
4. Hammond Elementary School	16
5. Alonso High School	17 through 25
6. Brandon High School	26 through 32
7. Bryan Elementary School	33 through 37
8. Buchanan Middle School	38 through 41
9. Chamberlain High School	42 through 50
10. Clark Elementary School	51 through 53
11. Coleman Middle School	54 and 55
12. Crestwood Elementary School	56 through 59
13. Dover Elementary School	60 through 64
14. Durant High School	65 through 71
15. Eisenhower Middle School	72 through 83
16. Foster Elementary School	84 through 87
17. Freedom High School	88 through 96
18. Gaither High School	97 through 102
19. Gibsonton Elementary School	103 through 105
20. Heritage Elementary School	106
21. Leto High School	107 through 116
22. Lopez Elementary School	117 through 120
23. Maniscalco Elementary School	121
24. Mann Middle School	122 through 124
25. Oak Grove Elementary School	125 through 131
26. Riverview High School	132 through 137
27. Plant High School	138 through 141
28. Plant City High School	142 through 151
29. Robinson Elementary School	152 and 153
30. Lavoy Exceptional Center	NA
31. Ruskin Elementary School	154 through 157
32. Simmons Exceptional Center	NA
33. Sickles High School	158 through 166
34. Tampa Bay Tech High School	167 through 173
35. Tampa Bay Boulevard Elementary School	174 and 175
36. Dorothy Thomas Center	NA
37. Town & Country Elementary School	176 through 178
38. Caminiti Exceptional Center	179 and 180
39. Wharton High School	181 through 189
40. Wimauma Elementary School	190 and 191
41. Riverside Academy	192 through 194
42. Charter School of Tampa Bay Academy	195 through 198
43. Florida Autism Charter School	199 through 203



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

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

We have examined management's assertion, included in its representation letter dated December 11, 2009, that the Hillsborough County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

In our opinion, the Hillsborough County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009.

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

Internal Control Over Compliance

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

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, 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
August 2, 2010

SCHEDULE F

Hillsborough 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	2,761	100.00%	159,328	100.00%
Sample ²	-	-	634	0.40%
<u>Sample Students</u>				
With Exceptions ³	-	-	48	(7.57%)
Net Audit Adjustments	-	-	(35)	(5.52%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	32	0.02%
Net Audit Adjustments	-	-	(28)	0.02%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(63)	0.04%

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 159,328 students in the following ridership categories: 8,357 in IDEA (K-12), Weighted; 211 in IDEA (K-12), Unweighted; 2,071 in IDEA (PK), Weighted; 15 in IDEA (PK), Unweighted; 58 in Teenage Parents and Infants; 21,045 in Hazardous Walking; 127,530 in Two Miles or More; 10 in Center to Center (IDEA), Weighted; and 31 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 2,761 vehicles (2,733 buses and 28 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term in Finding Nos. 1 and 2 are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

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

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Hillsborough 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 109.

Findings

**Students
 Transported
 Net Audit
 Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2008 surveys and the February and June 2009 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2008 survey and once for the February 2009 survey) will be presented in our findings as two sample students.

1. [Ref. 51] The number of days-in-term for the July 2008 survey were incorrectly reported for 137 students. The students were reported for varying numbers of days-in-term ranging from 1 day to 24 days. They should have been reported for either 13 days-in-term (for 13 students) or 18 days-in-term (for 124 students). We also noted that one non-sample PK student was incorrectly reported in IDEA (K-12), Weighted. The student should have been reported in IDEA (PK), Weighted. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>July 2008 Survey</u>		
<u>24 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample PK Student</i>)	(1)	
IDEA (PK), Weighted	(8)	
Hazardous Walking	(1)	
Hazardous Walking	(32)	
Two Miles or More	(22)	
 <u>19 Days-in-Term</u>		
IDEA (K-12), Weighted	(5)	
 <u>16 Days-in-Term</u>		
IDEA (K-12), Weighted	(9)	
Hazardous Walking	(5)	
Two Miles or More	(41)	
 <u>14 Days-in-Term</u>		
Hazardous Walking	(1)	
Two Miles or More	(7)	
 <u>3 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
 <u>1 Days-in-Term</u>		
Two Miles or More	(3)	(137)
 <u>18 Days-in-Term</u>		
IDEA (K-12), Weighted	16	
IDEA (PK), Weighted (<i>Non-Sample PK Student</i>)	1	
IDEA (PK), Weighted	8	
Hazardous Walking	39	
Two Miles or More	60	
 <u>13 Days-in-Term</u>		
Two Miles or More	<u>13</u>	137

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Hillsborough 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. 55] The number of days-in-term for the June 2009 survey were incorrectly reported for 129 students. The students were reported for varying numbers of days-in-term ranging from 6 to 19 days. They should have been reported for 10 days-in-term (100 students) and 15 days-in-term (29 students). We also noted that the bus ridership of the 29 students having the 15-day term (1 of whom was in our sample) and the ridership classification of 1 of the remaining students (who was also in our sample) were not adequately supported, as follows:

- a. The 29 students were enrolled in the PACE Center for Girls and were transported using public buses; however, the Center did not retain any records (such as bus passes) to evidence the students' bus ridership.
- b. The IEP for 1 PK student in IDEA (PK), Weighted, was missing and could not be located.

We made the following audit adjustment to correct the reported numbers of days-in-term and disallow the reported ridership of the 30 students cited in subparagraphs a. and b. above:

June 2009 Survey**19 Days-in-Term**

Two Miles or More (*Non-Sample Students*) (28)

Two Miles or More (*Sample Student*) (1)

14 Days-in-Term

IDEA (K-12), Weighted (11)

IDEA (PK), Weighted (*Sample Student*) (1)

Two Miles or More (9)

12 Days-in-Term

IDEA (PK), Weighted (3)

IDEA (PK), Unweighted (1)

Two Miles or More (58)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>June 2009 Survey</u> (Continued)		
<u>6 Days-in-Term</u>		
IDEA (K-12), Weighted	(3)	
Two Miles or More	<u>(14)</u>	(129)
<u>15 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Students</i>)	28	
Two Miles or More (<i>Sample Student</i>)	1	
<u>10 Days-in-Term</u>		
IDEA (K-12), Weighted	14	
IDEA (PK), Weighted	3	
IDEA (PK), Weighted (<i>Sample Student</i>)	1	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>81</u>	129
<u>15 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Students</i>)	(28)	
Two Miles or More (<i>Sample Student</i>)	(1)	
<u>10 Days-in-Term</u>		
IDEA (PK), Weighted (<i>Sample Student</i>)	<u>(1)</u>	(30)

3. [Ref. 52] The IEPs for 32 of our sample students in IDEA (K-12), Unweighted, did not authorize the students' IDEA-related transportation. We noted, however, that 8 of the students lived less than two miles from school, had to cross a hazardous route to walk to school, and thus were eligible for classification in Hazardous Walking. The remaining 24 students were not eligible for State transportation funding. We made the following audit adjustments:

<u>July 2008 Survey</u>	
<u>18 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)
<u>October 2008 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(20)
Hazardous Walking (<i>Sample Students</i>)	4

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	Students Transported Net Audit Adjustments	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(10)	
Hazardous Walking (<i>Sample Students</i>)	4	
<u>June 2009 Survey</u>		
<u>10 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	(24)

4. [Ref. 53] We noted the following exceptions involving three of our sample students in IDEA (K-12), Weighted:

- a: The IEPs for two students did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. However, the students lived more than two miles from school and were eligible for classification in Two Miles or More.
- b: The IEP for one student indicated the student's need for special transportation services based on a physician's prescription; however, the supporting prescription was missing and could not be located. We noted, however, that the student lived more than two miles from school and was eligible for classification in Two Miles or More.

We made the following audit adjustments:

<u>July 2008 Survey</u>		
<u>18 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<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)	
Two Miles or More (<i>Sample Student</i>)	1	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>
<u>February 2009 Survey</u> <u>90 Days-in-Term</u> IDEA (K-12), Weighted (<i>Sample Student</i>) (1) Two Miles or More (<i>Sample Student</i>) <u>1</u> 0	
5. [Ref. 54] <u>The IEPs for four of our sample students in Center to Center (IDEA), Weighted, did not authorize the students' transportation to another school site. Since the students did not ride a bus to school, they were not eligible for State transportation funding. We made the following audit adjustments:</u>	
<u>October 2008 Survey</u> <u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Sample Students</i>) (2)	
<u>February 2009 Survey</u> <u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted (<i>Sample Students</i>) <u>(2)</u> (4)	
6. [Ref. 56] <u>The files for four of our sample students in IDEA (K-12), Unweighted, did not contain an IEP covering the reporting surveys; consequently, the students' IDEA ridership classification was not adequately supported. However, two of the students lived less than two miles from school, had to cross a hazardous route to walk to school, and thus were eligible for classification in Hazardous Walking. We made the following audit adjustments:</u>	
<u>February 2009 Survey</u> <u>90 Days-in-Term</u> IDEA (K-12), Unweighted (<i>Sample Students</i>) (3) Hazardous Walking (<i>Sample Student</i>) <u>1</u>	
<u>June 2009 Survey</u> <u>10 Days-in-Term</u> IDEA (K-12), Unweighted (<i>Sample Student</i>) (1) Hazardous Walking (<i>Sample Student</i>) <u>1</u> (2)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

**Students
 Transported
 Net Audit
 Adjustments**

Findings

7. [Ref. 57] Three of our sample students were not in attendance at school during the summer school session covered by the July 2008 survey; consequently, they were not eligible for State transportation funding. We made the following audit adjustment:

July 2008 Survey**18 Days-in-Term**

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

Two Miles or More (*Sample Student*) (1)

13 Days-in-Term

Two Miles or More (*Sample Student*) (1) (3)

8. [Ref. 58] Three non-sample students were reported incorrectly in IDEA (K-12), Weighted. The students were PK students and should have been reported in IDEA (PK), Weighted. We made the following audit adjustment:

July 2008 Survey**18 Days-in-Term**

IDEA (K-12), Weighted (*Non-Sample Students*) (3)

IDEA (PK), Weighted (*Non-Sample Students*) 3 0

Net Audit Adjustments (63)

Summary

Sample Students w/Exceptions 48 --
 Sample Students - Net Audit Adjustments -- (35)

Non-Sample Students w/Exceptions 32 --
 Non-Sample Students - Net Audit Adjustments -- (28)

Net Audit Adjustments (63)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Hillsborough 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) transported students are reported in the correct ridership category for the correct days-in-term and have appropriate documentation to support that reporting; (2) appropriate documentation is maintained to evidence the ridership of students on public buses; (3) IDEA students are reported in the proper ridership category for their grade level; and (4) students who are reported in IDEA K-12, Unweighted, have IEPs that authorize their transportation.

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.

Hillsborough 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 Hillsborough County

For the fiscal year ended June 30, 2009, the District received approximately \$34 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	424	5,982
October 2008	987	73,276
February 2009	1,000	73,937
June 2009	<u>350</u>	<u>6,133</u>
Total	<u>2,761</u>	<u>159,328</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

Hillsborough 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

School Board

Susan Valdes, Chair
Doretha W. Edgecomb, Vice Chair
Jennifer Faliero
April Griffin
Carol W. Kurdell
Jack R. Lamb, Ed.D
Candy Olson



Superintendent of Schools
MaryEllen Elia

August 2, 2010

Mr. David W. Martin, CPA
Auditor General
Room 476A, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Subject: Response to the draft report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Hillsborough County District School Board for the fiscal year ended June 30, 2009.

Dear Mr. Martin:

We are in receipt of the above referenced report. After reviewing the information we are pleased that the Audit Report for the Hillsborough County District School Board indicates compliance, 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.

We are aware that there are individual instances of non-compliance cited in the report. Items specifically identified are: 1) English Language Learners (ELL) date on Parent Notification of Entry into ELL Program forms, and ELL Committee Meeting documentation; 2) Transportation documentation issues; 3) Teacher Certification regarding out-of-field teacher assignments, parental notification of out-of-field teachers, and earning of college credits and in-service points in English for Speakers of Other Languages (ESOL).

After thoroughly reviewing the draft audit report, the District will contest all of the ESOL findings summarized under finding #2, page 19 in the draft audit report.

Attached are excerpts from the 1990 Consent Decree and our 2008/2009 DOE approved ESOL Plan, which contain all of the procedures that were followed when assessing English language learners for continued program services.

Federal NCLB regulations and FLDOE procedures mandate that English language learners are annually assessed with an approved instrument measuring both academic proficiency and language acquisition. These approved measures are FCAT (academic) and CELLA (language acquisition).

Page 2
Auditor General Response

The FLDOE testing calendar requires that both of these tests be administered in the spring of the school year. No variance from the calendar is accepted.

FCAT and CELLA are the two required measures for determining continued program services for both annual evaluations and extension of instruction. Therefore, our district has followed NCLB, FLDOE, and the procedures and guidelines of our FLDOE approved District plan in determining continued program services for English language learners with data from the spring administration of FCAT and CELLA. These are the most recent NCLB and FLDOE approved measures (which are less than one year old) to determine continued program services.

We respectfully maintain that audit adjustments should not be taken when districts adhere to Federal and State mandated procedures and the Consent Decree. Therefore, no audit adjustment should be made for the above findings.

The following information is provided as our corrective actions.

1) For ELL Coursework/ELL Plan match:

The ELL Course database is posted on the ELL website for all staff to access and placed on the DP site for Data Processors. In addition, the information is included in training materials provided to ELL school based staff. Every spring, the new course information is given to principals and assistant principals to use when scheduling students. Closer district oversight will be provided during fall and spring schedule changes to ensure that schools make necessary changes to ELL plans when course changes are completed.

For ELL committee issues, paperwork issues:

We will use the audit information to identify sites in need of additional and/or remedial training in ELL procedures to provide individual in-service. In addition, more district level oversight will be provided to ensure that procedures are followed in the areas of ELL committee meetings, extension of services, and parent notification upon re-entry of an ELL student.

2) In FY 2007-2008, the Human Resources Department completed an audit of all teachers and their assignments as compared to the out-of-field database to identify those who have had/have out-of-field assignments but no Board approval. Teachers who continue to teach out-of-field were taken to the School Board for approval. Teachers who are no longer out-of-field, but did not comply with their previous training or testing requirement, have been "flagged" as ineligible for future out-of-field assignments until they bring themselves into compliance.

The 2008-2009 audit showed a marked decrease in necessary adjustments from the 2005-2006 audit; i.e. the District Certification adjustments were approximately an 83% decrease from the estimated 2005-2006 audit findings. However, the Charter School adjustments increased from 2005-2006.

Page 3
Auditor General Response

The 2008-2009 audit showed a marked decrease in necessary adjustments from the 2005-2006 audit; i.e. the District Certification adjustments were approximately an 83% decrease from the estimated 2005-2006 audit findings. However, the Charter School adjustments increased from 2005-2006.

- **Concern:** *ESOL training not completed within the appropriate timeline.* **Solution:** A revised monitoring system has been implemented. Teachers who do not complete the ESOL coursework within the prescribed timeline will face termination. This procedure is implemented twice a year, June and December.
 - **Concern:** *Board Approval for employees with non-ESOL credentials.* **Solution:** Upon hiring, employees with ELL students, who do not have the proper credentials, are taken before the School Board.
 - **Concern:** *Out-of Field Employees.* **Solution:** A new process has been put into place for identifying and capturing those individuals who need to sign an Agreement to Earn. When HR receives a new assignment and it appears the employee may be out of field, the HR representative will notify the principal to send the employee to the Certification Office where an Agreement to Earn will be signed.
 - **Concern:** *Parent Notification Letters.* **Solution:** During pre-FTE, principals meet with the Certification staff to review their teachers with out-of-field assignments and the letters that will go home to parents notifying them of the status.
 - **Concern:** *Charter School deficiencies.* **Solution:** The District will continue to offer in-service opportunities and support to charter schools. The major issue is gaining Board approval for the charter school teachers.
- 3) The Transportation Department has been completely reorganized and is still in the process of delineating job functions. Our current team has cleaned up, audited, and reviewed as many details as possible. We've updated bus routes, instituted area office changes and are continuing to examine our procedures.

Although we are pleased at our marked improvement in Transportation FTE reporting since the 2005-2006 audit, we strive for perfection. Therefore, the following procedures will be refined and/or implemented:

- a) In conjunction with the Director of Non-Traditional Programs, we will further refine our procedures for bus pass distribution and documentation of student use.
- b) Using the information provided by the AG staff, we will coordinate with our ESE Department to provide information and training at sites where necessary to ensure all IEP's contain the appropriate information for ESE transportation.
- c) We will work closely with the Extended School Year program staff to ensure that we have accurate information on days in term for our summer programs.

Page 4
Auditor General Response

As of June 30, 2009, we had 24 charter schools operating in Hillsborough County. Charter Schools are considered Component Units of the Hillsborough County School System. They are legally separate from the District School Board. The Charter Schools are separate not-for-profit corporations organized under Section 1002.33, Florida Statutes to operate as public (as opposed to private) schools and are held responsible for prudent use of the public funds they receive. Each Charter School is a separate component unit that operates under a charter approved by their sponsor. Two of the charter schools Tampa Bay Academy and Florida Autism Charter School will be contesting their Teacher Certification findings. As the charter schools are separate entities any and all audit information will be given to us from their respective schools. Please see attached letters from the charter schools. Although Tampa Bay Academy references in their letter providing additional information, they did not provide any when requested by the District. (Items 5-6)

As always, we appreciate the opportunity for review of our management procedures regarding FTE reporting and compliance. The audit report is generally accepted as written. Additionally, we reserve the right to appeal the final audit report, as we deem appropriate.

In conclusion, we wish to thank Ms. Patricia Ferguson, Ms. Mary Ann Pekkala, and Mr. Alex Riggins of the Auditor General's staff for the professional and courteous manner in which they conducted the FTE audit. If additional questions arise, please feel free to contact me or our staff as needed.

Sincerely,



Mary Ellen Elia
Superintendent

EDUCATIONAL
SERVICES FOR
CHILDREN &
ADOLESCENTS

Charter School of Tampa Bay Academy



Charter School of
Tampa Bay Academy, Inc.
12012 Boyette Road
Riverview, Florida 33569

July 19, 2010

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 33602-3408

Dear Mr. Martin:

This letter serves to document our formal intentions of contesting the Auditor General's Findings for the fiscal year ended June 30, 2009.

Specifically, the Charter School of Tampa Bay Academy is contesting the following:

- Finding 196: [Ref. 660202] This area addresses a non-Florida resident who was present during the October 2008 Survey.
- Finding 197 [Ref. 660270/74] This finding concerns the issue of whether the teachers in question were in possession of Valid Florida Certificates during the October 2008 Survey
- Finding 198 [Ref.660271/72/73] This finding addresses the area of appropriate parent notification.

Our school intends to supply documentation that asserts that appropriate Florida statutes and school policies and procedures were followed. Some of the documentation has already been provided to the district and/or the Auditor General's office.

We are requesting a review of the above findings, with the opportunity to supply full and complete documentation to all concerned. It is our hope that once our response has been received, many, if not all of these findings may be reversed.

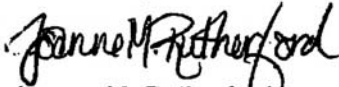
Accredited By: Southern Association of Colleges and Schools

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We would appreciate the State's providing us with a time-line of when our response to specific findings is required, so that we may have the opportunity to prepare for the review in a thorough, professional manner.

Thank you for your assistance in this matter.

Respectfully,



Joanne M. Rutherford
Director of Education
Charter School of Tampa Bay Academy



Paul Hickling
Chief Executive Officer
Tampa Bay Academy

Cc: Mr. Kevin P. Sheehan, CEO, YFCS, Inc.
Ms. Jenna Hodgins, Supervisor of Charter Schools, Hillsborough County Public
Schools
Mr. Joe Chillura, Board Chair, Charter School of Tampa Bay Academy



July 19, 2010

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 33602-3408

RE: Draft Report No. 2011-xxx
Florida Autism Charter School (#6639)

Dear Mr. Martin,

Finding 200 (Ref. 663901): We agree with this finding

Finding 201 (Ref. 663902): We agree with this finding

Finding 202 (Ref. 663970): We disagree with this finding.

The teacher in question was hired originally as a teacher's assistant. When his status was changed to a teacher of record, we followed the standard procedures and submitted the required paperwork: Request for Certificate Issuance (Attachment 1); Agreement to Earn (Attachment 2); employment verification letter (Attachment 3); and notified the parents that he was teaching out of field (Attachment 4). The teacher's status was changed from teacher assistant to teacher of record by the school's data processor in August, 2008. Because of an error in the district's charter school computer system, the district certification office was not aware of the status change and (through the entire 2008-2009 school year including two FTE Certification Survey periods in October, 2008 and February, 2009) never notified the school that the teacher had not been properly certified. The school, receiving no notification, and having followed the standard and required procedures, believed the teacher's certification status to be proper.

Finding 203 (Ref. 663972): We disagree with this finding.

Attachment 5 is a copy of a letter that was sent home on September 26, 2008 notifying the parents of the students concerned that the teacher was out of field.

We are glad to answer any questions or provide additional documentation as requested.

Sincerely,

Shannon M. Moss
Director, FACSE

6400 East Chelsea Street
Tampa, Florida 33610

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