



Item: AF: I-4G

AUDIT AND FINANCE COMMITTEE

Wednesday, October 24, 2007

**SUBJECT: REVIEW OF AUDITS: REPORT NO. 2007 199, A. D. HENDERSON
UNIVERSITY SCHOOL, FLORIDA EDUCATION FINANCE PROGRAM (FEFP),
FULL TIME EQUIVALENT (FTE) STUDENTS FOR THE FISCAL YEAR ENDED
JUNE 30, 2006.**

PROPOSED COMMITTEE ACTION

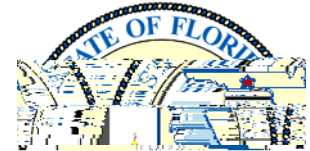
Information Only.

BACKGROUND INFORMATION

The audit of A. D. Henderson University School was conducted pursuant to 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, 2006. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



ALEXANDER D. HENDERSON UNIVERSITY SCHOOL
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS

For the Fiscal Year Ended June 30, 2006

This examination was conducted by Pamela R. Kelly, CPA,





WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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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 ALEXANDER D. HENDERSON UNIVERSITY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated April 10, 2007, that the Alexander D. Henderson University School complied with the 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, 2006. 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 School's compliance with State requirements. Our responsibility is to express an opinion on the School's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants 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 School'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 School's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Alexander D. Henderson University School 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, 2006.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed

SCHEDULE A

Alexander D. Henderson University School
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2006

Description¹	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE²	% of Pop. (Sample)
1. <u>Basic</u>				
Population ³	625	100.00%	601.3681	100.00%
Sample Size ⁴	24	3.84%	23.0000	3.82%
Students w/Exceptions	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	1.0000	-
2. <u>Basic with ESE</u>				
Population ³	71	100.00%	54.5000	100.00%
Sample Size ⁴	8	11.27%	6.0000	11.01%
Students w/Exceptions	(1)	(12.50%)	-	-
Net Audit Adjustments ⁵	-	-	(1.0000)	-
3. <u>English for Speakers of Other Languages (ESOL)</u>				
Population ³	9	100.00%	7.2173	100.00%
Sample Size ⁴	3	33.33%	1.6948	23.48%
Students w/Exceptions	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	.0000	-
<hr/>				
<u>All Programs</u>				
Population ³	705	100.00%	663.0854	100.00%
Sample Size ⁴	35	4.96%	30.6948	4.63%
Students w/Exceptions	(1)	(2.86%)	-	-
Net Audit Adjustments ⁵	-	-	.0000	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Alexander D. Henderson University School
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

Description¹	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
<u>Teachers</u> Population ³ Sample Size ⁴	12	100.00%

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Alexander D. Henderson University School
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
102 Basic 4-8	1.0000	1.000	1.0000
112 Grades 4-8 with ESE Services 9-12	(1.0000)	1.000	(1.0000)
Total	<u>.0000</u>		<u>.0000</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 i0.b.[in04s aT]n

The accompanying notes are an integral part of this schedule.

JUNE

SCHEDULE E

Alexander D. Henderson University School
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care to ensure that IEPs are signed by appropriate District professionals.

The absence of statements in this report regarding practices and procedures followed by the School 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 School's obligation to comply with all State requirements governing full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Exceptional Education

- Section 1003.57(5), 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. Development of Individual Educational Plans for Students with Disabilities

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Alexander D. Henderson University School
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our finding and recommendation.

A copy of management's response may be found on page 13 of this report.

The accompanying notes are an integral part of this schedule.

Alexander D. Henderson University School
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

A summary discussion of the significant features of the School, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. Alexander D. Henderson University School

The Alexander D. Henderson University School was established pursuant to Section 1002.32, Florida Statutes, as a developmental research school on the campus of Florida Atlantic University. The statute specifies that developmental research schools are to provide “a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning.” The statute also states that “the primary goal of a lab school is to enhance instruction and research in [mathematics, science, computer science, and foreign languages] by using resources available in a state university campus, while also providing an education in nonspecialized subjects.” The School offers instruction in Basic education, Basic education with Exceptional services, and English for Speakers of Other Languages (ESOL), and serves students in kindergarten through twelfth grade. For 1

Alexander D. Henderson University School
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

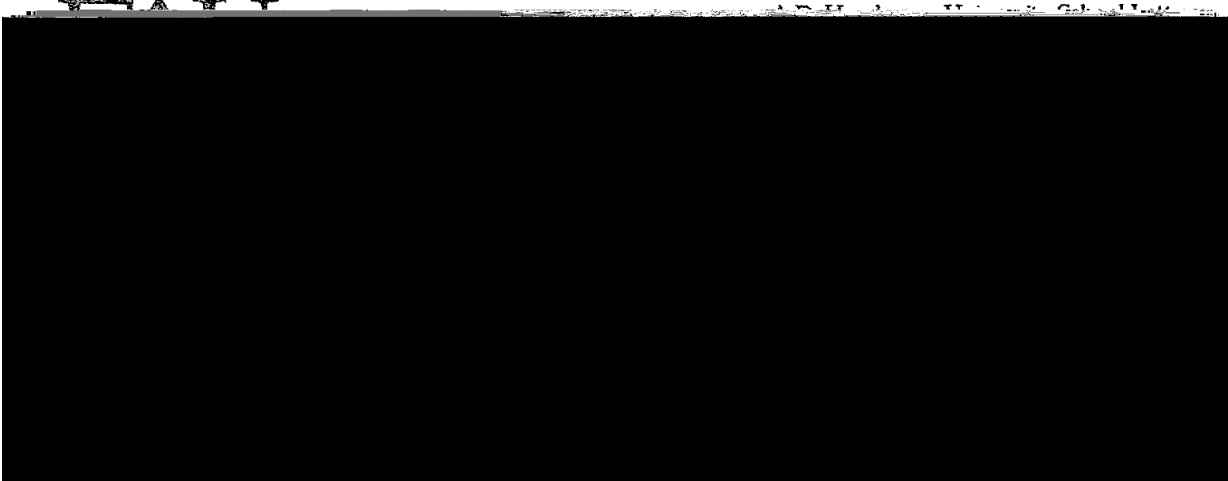
3. Full-Time Equivalent (FTE) Students

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 (full-time equivalent) student. 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 full-time equivalent (FTE) students

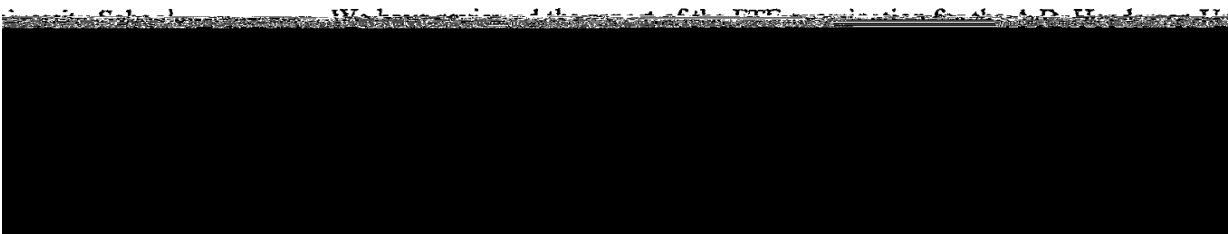
MANAGEMENT'S RESPONSE



374 Claude Pepper Bldg.
111 West Madison St.
FL 32309-1450
Tallahassee

(FEFP) for the fiscal year ended June 30, 2006.

Dear Mr. [Name],



Sincerely,

Executive Director

