

Auditor General School District Reports – Regarding SAC composition, School Improvement & School Recognition Funds, & Government in the Sunshine

KEY:

Data Gathered = September 2007

Fiscal Year Ended = FYE

School Advisory Council = SAC

Auditor General School District reports = <http://www.state.fl.us/audgen/pages/subjects/dsb.htm>

FSR = FL School Recognition

SB = School Board

Sunshine = Open Government aka.

Sunshine Law

Common problems addressed by audits in these reports:

1. School Recognition Funds
 - a. Funds used for expenditures outside statute intent
 - b. School Improvement Funds (AC Funds, \$10 per student) not timely spent
 - c. Mixing the SI funds mixed into school's internal funds
2. SAC membership –
 - a. Common is lack of minority (race, ethnic and economic) composition or balance (ss.1001.452)
 - b. Lack of principal on SAC (ss.1001.452)
 - c. Inclusion of Assistant Principals on SAC (they are not teachers or education support employees but considered 'administrators' under the clarification of ss1012.01.
 - d. One county, Polk, had the principal being the final decisionmaker of who was a SAC member
3. School Improvement Funds
 - a. Funds are not spent in a timely fashion and should be used the year appropriated for those students.

My concern is that districts are purposely seeking to 'skirt' the law with positions like "well, it doesn't say we can't." School districts should be role models to the citizens of Florida on obeying the law and the spirit of the law. Many of these district administrators, with this thought process, would fail the most common FCAT reading problem of understanding the content of a short (really short) story! Legislators and educators when drafting the law realized that the solution to improving all student's achievement is through the involvement of the community and specifically, addressing the diversity of the council to include these customer groups.

The independent auditors have no guide from the Auditor General, and, instead, rely on their personal assessment of the law. Furthermore, an audit doesn't check all the school's SAC membership and it is my understanding, that SAC membership is not addressed on a yearly basis. Thus, the margin for missing SAC problems is huge. Consider Pinellas County has 167 schools, yet only a dozen or so school SACs are reviewed.

Assistant Principals should be present (open meeting under Gov't in Sunshine Laws and because of their input into the SIP and general school knowledge) but should not be voting members under the designation of ss. 1001.452 and ss. 1012.01. ss. 1001.452, "For the purposes of school advisory councils and district advisory councils, the term "teacher" shall include classroom teachers, certified student services personnel, and media specialists. For purposes of this paragraph, "education support employee" means any person employed by a school who is not defined as instructional or administrative personnel pursuant to s. 1012.01 and whose duties require 20 or more hours in each normal working week." Ss1012.01 defines administrators which includes specifically Assistant Principals as 'administrators.'

Elementary students are also not voting members – by the exclusion of that group of students, with all other groups specifically addressed with "must" or "may be" SAC members, would be a common FCAT type question of intent of author without specifically saying 'no' for elementary students on SAC. If we include 'elementary students' we are specifically allowing 5 year olds through 10/11 year old children to decide on thousands of dollars and school policies/directions possibly dividing a student against parent or teacher. Many districts have included in policy 'students will elect students when appropriate' which specifically is against the law since the law specifically states 'Students shall be elected by students'...

The state audits (and pays for) a district audit every 3 years. Each year Pinellas conducts its own audit. The audit is first advertised for bidding by independent CPAs. Once the school board determines through the bidding process who is awarded, then the audit begins.

Theresa McCormick
St. Petersburg, Florida

TABLE OF CONTENTS

1001.452 DISTRICTS AND SCHOOL ADVISORY COUNCILS.--	3
1012.01 DEFINITIONS.-- (CHAPTER 1012 – PERSONNEL)	3
-----	4
GLADES – 2005 --- FSR - RECOGNITION FUNDS	4
BAY – 2005 --- FSR - RECOGNITION FUNDS	5
BREVARD – 2005 --- SPENDING OF FSR -RECOGNITION FUNDS	5
COLUMBIA – 2006 --- SAC COMPOSITION & “SUNSHINE” - INFORMAL MEETING	5
DeSoto – 2007 --- SAC – MINORITY, NON-EMPLOYEES, LACK OF BUSINESS MEMBER	6
DIXIE - 2007 --- SAC MEMBERSHIP - MINORITY	6
DIXIE – 2006 --- SAC MINORITY INBALANCE & SPENDING SI FUNDS NOT TIMELY	6
DUVAL – 2006 --- SAC SI FUNDS (NOT TIMELY, NOT SPENT) & SUNSHINE (MINUTES)	7
DUVAL -2005 --- SAC MEMBERSHIP – MINORITY DEFICIT OVER 16%	7
DUVAL – 2001 --- SAC MEMBERSHIP – MINORITY DEFICIT OVER 16%	7
ESCAMBIA – 2006 --- 25% DEVIATION TOTAL POLICY, INDIVIDUAL MINORITY GROUPS IMBALANCED	7
ESCAMBIA – 2003 --- SAC SI FUNDS NOT SPENT TIMELY	8
GADSDEN – 2006 --- SAC MEMBERSHIP – MINORITY DEFICIT OF 15% & MORE	8
GADSEN – 2006 --- SAC MEMBERSHIP – MINORITY DEFICIT OF 15% & MORE	8
HAMILTON – 2006 --- SAC MEMBERSHIP – MINORITY	8
HARDEE – 2007 --- SAC - LACKING STUDENT & SB REVIEW & SUNSHINE	9
HARDEE – 2006 --- SAC MEMBERSHIP, SI FUNDS & SUNSHINE	9
HOLMES – 2007 --- SAC MEMBERSHIP – LACK OF SAC TRAINING FOR PRINCIPALS & DISTRICT ADMINISTRATORS	9
JACKSON - 2007 --- SAC MEMBERSHIP & ASST. PRINCIPALS	10
JACKSON - 2006 --- SAC MEMBERSHIP - MINORITY	10
JEFFERSON – 2007 --- MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS	10
LEE – 2006 --- SAC MEMBERSHIP & SI FUNDS – DISTRICT POLICY 15% - TOTAL, LACK INDIVIDUAL MINORITY	11
LIBERTY – 2006 --- SPENDING OF FSR - RECOGNITION FUNDS	11
MADISON - 2006 --- SAC – NO ELECTION, PRINCIPAL DECIDES MEMBERSHIP	11
MARION – 2002 --- MINUTES – GOV’T IN SUNSHINE	12
ORANGE - 2005 --- SAC MEMBERSHIP – ASSISTANT PRINCIPALS ON SAC	12
POLK – 2007 --- SAC SI FUNDS – SOME SAC’S RECEIVED NO SI FUNDS	12
POLK – 2004 --- SAC MEMBERSHIP – PRINCIPAL IS NOT ON THE SAC	13
ST. LUCIE – 2004 --- SAC – NO ELECTION, MEMBERSHIP APPROVAL, SI FUNDS	13
SUMTER - 2005 --- MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS	14
WAKULLA - 2006 --- SAC MEMBERSHIP – MAJORITY SCHOOL EMPLOYED	14
-----	15
OLDER AUDIT REPORTS NO LONGER OFFERED ONLINE	15
BRADFORD - 2002 --- AP ON SAC & No COMMUNITY OR STUDENT MEMBERS	15
CLAY - 2003 --- FSR MISUSED (RECOGNITION FUNDS)	15
COLLIER - 2000 ---11% DEVIATION IN SAC & NOTING EFFORTS TO ATTRACT PARENTS	15
COLLIER - 1998 --- 5% DEVIATION ON BALANCE	16
DESOTO - 2002 --- SAC COMPOSITION – MINORITIES	16
DeSoto - 2001 --- SAC COMPOSITION - MINORITIES	16
GLADES COUNTY 2001 AUDIT	16
DUVAL - 2001 --- SAC MINORITY MEMBERSHIP	17
DUVAL - 1998 --- SAC MEMBERSHIP – EMPLOYEES	17
ESCAMBIA - 2000 --- AP & ELEMENTARY STUDENTS AS SAC MEMBERS	17
ESCAMBIA - 2002 --- NOT USING SI FUNDS FOR CURRENT STUDENT	18
GLADES - 2000 --- SAC COMPOSITION – MINORITIES	18
HENDRY - 2002 --- COMPOSITION OF SAC	18
JACKSON – 2003 --- FSR – RECOGNITION FUNDS USED FOR BUS FEES FOR FIELD TRIPS & FOOD ITEMS	19
JACKSON - 2002 --- SAC MEMBERSHIP – MINORITIES, No STAFF MEMBER	19
LIBERTY 2001 - PRINCIPAL APPOINTED PARENT & STAFF SAC MEMBERS	19
MADISON - 2002 --- DISTRICT HELD BACK +\$31,000 IN SI FUNDS FOR SAC	19
MARION – 1999 --- No SB POLICY VERIFYING SAC MEMBERSHIP	20
MIAMI-DADE – 1998 --- No SAC ELECTION RECORDS & SAC MINUTES	20
ORANGE – 1998 ---No ELECTION PROCEDURES & DISTRICT SHORTED SI FUNDS TO SAC	20
PINELLAS – 1998 ---MAJORITY SAC SCHOOL-EMPLOYED	20
SANTA ROSA 2002 --- AUTOMATIC SAC MEMBERS, NO ELECTION DOCUMENTATION	21
SANTA ROSA – 2001 --- AP AS SAC MEMBER, AUTOMATIC APPROVAL OF SAC MEMBERSHIP	21
SARASOTA - 1998 --- SAC MEMBERSHIP - MINORITIES	21
TAYLOR -2002 --- No PROCEDURES FOR SAC ELECTION & MINUTES MISSING ATTENDANCE	22
-----	22
MIAMI-DADE SCHOOL DISTRICT POLICY – ALLOWING ELEMENTARY STUDENTS	22
PINELLAS SCHOOL DISTRICT POLICY - ALLOWING ELEMENTARY STUDENTS AND ‘WHEN APPROPRIATE’ ELECTION	22

1001.452

DISTRICTS AND SCHOOL ADVISORY COUNCILS.--

(1) ESTABLISHMENT.--

(a) The district school board shall establish an advisory council for each school in the district and shall develop procedures for the election and appointment of advisory council members. Each school advisory council shall include in its name the words "school advisory council." The school advisory council shall be the sole body responsible for final decisionmaking at the school relating to implementation of the provisions of ss. [1001.42\(16\)](#) and [1008.345](#). A majority of the members of each school advisory council must be persons who are not employed by the school. Each advisory council shall be composed of the principal and an appropriately balanced number of teachers, education support employees, students, parents, and other business and community citizens who are representative of the ethnic, racial, and economic community served by the school. Career center and high school advisory councils shall include students, and middle and junior high school advisory councils may include students. School advisory councils of career centers and adult education centers are not required to include parents as members. Council members representing teachers, education support employees, students, and parents shall be elected by their respective peer groups at the school in a fair and equitable manner as follows:

1. Teachers shall be elected by teachers.
2. Education support employees shall be elected by education support employees.
3. Students shall be elected by students.
4. Parents shall be elected by parents.

The district school board shall establish procedures for use by schools in selecting business and community members that include means of ensuring wide notice of vacancies and of taking input on possible members from local business, chambers of commerce, community and civic organizations and groups, and the public at large. The district school board shall review the membership composition of each advisory council. If the district school board determines that the membership elected by the school is not representative of the ethnic, racial, and economic community served by the school, the district school board shall appoint additional members to achieve proper representation. The commissioner shall determine if schools have maximized their efforts to include on their advisory councils minority persons and persons of lower socioeconomic status. Although schools are strongly encouraged to establish school advisory councils, the district school board of any school district that has a student population of 10,000 or fewer may establish a district advisory council which shall include at least one duly elected teacher from each school in the district. For the purposes of school advisory councils and district advisory councils, the term "teacher" shall include classroom teachers, certified student services personnel, and media specialists. For purposes of this paragraph, "education support employee" means any person employed by a school who is not defined as instructional or administrative personnel pursuant to s. [1012.01](#) and whose duties require 20 or more hours in each normal working week.

(b) The district school board may establish a district advisory council representative of the district and composed of teachers, students, parents, and other citizens or a district advisory council that may be comprised of representatives of each school advisory council. Recognized schoolwide support groups that meet all criteria established by law or rule may function as school advisory councils.

(c) For those schools operating for the purpose of providing educational services to youth in Department of Juvenile Justice programs, district school boards may establish a district advisory council with appropriate representatives for the purpose of developing and monitoring a district school improvement plan that encompasses all such schools in the district, pursuant to s. [1001.42\(16\)\(a\)](#).

(d) Each school advisory council shall adopt bylaws establishing procedures for:

1. Requiring a quorum to be present before a vote may be taken by the school advisory council. A majority of the membership of the council constitutes a quorum.
2. Requiring at least 3 days' advance notice in writing to all members of the advisory council of any matter that is scheduled to come before the council for a vote.
3. Scheduling meetings when parents, students, teachers, businesspersons, and members of the community can attend.
4. Replacing any member who has two unexcused consecutive absences from a school advisory council meeting that is noticed according to the procedures in the bylaws.
5. Recording minutes of meetings.

The district school board may review all proposed bylaws of a school advisory council and shall maintain a record of minutes of council meetings.

(2) DUTIES.--Each advisory council shall perform such functions as are prescribed by regulations of the district school board; however, no advisory council shall have any of the powers and duties now reserved by law to the district school board. Each school advisory council shall assist in the preparation and evaluation of the school improvement plan required pursuant to s. [1001.42\(16\)](#). With technical assistance from the Department of Education, each school advisory council shall assist in the preparation of the school's annual budget and plan as required by s. [1008.385\(1\)](#). A portion of funds provided in the annual General Appropriations Act for use by school advisory councils must be used for implementing the school improvement plan.

1012.01 DEFINITIONS.-- (CHAPTER 1012 – PERSONNEL)

(2) INSTRUCTIONAL PERSONNEL.--"Instructional personnel" means any K-12 staff member whose function includes the provision of direct instructional services to students. Instructional personnel also includes K-12 personnel whose functions provide direct support in the learning process of students. Included in the classification of instructional personnel are the following K-12 personnel:

(a) Classroom teachers.--Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, exceptional student education, career education, and adult education, including substitute teachers.

(b) Student personnel services.--Student personnel services include staff members responsible for: advising students with regard to their abilities and aptitudes, educational and occupational opportunities, and personal and social adjustments; providing placement services; performing educational evaluations; and similar functions. Included in this classification are guidance counselors, social workers, career specialists, and school psychologists.

(c) Librarians/media specialists.--Librarians/media specialists are staff members responsible for providing school library media services. These employees are responsible for evaluating, selecting, organizing, and managing media and technology resources, equipment, and related systems; facilitating access to information resources beyond the school; working with teachers to make resources available in the instructional programs; assisting teachers and students in media productions; and instructing students in the location and use of information resources.

(d) Other instructional staff.--Other instructional staff are staff members who are part of the instructional staff but are not classified in one of the categories specified in paragraphs (a)-(c). Included in this classification are primary specialists, learning resource specialists, instructional trainers, adjunct educators certified pursuant to s. 1012.57, and similar positions.

(e) Education paraprofessionals.--Education paraprofessionals are individuals who are under the direct supervision of an instructional staff member, aiding the instructional process. Included in this classification are classroom paraprofessionals in regular instruction, exceptional education paraprofessionals, career education paraprofessionals, adult education paraprofessionals, library paraprofessionals, physical education and playground paraprofessionals, and other school-level paraprofessionals.

(3) ADMINISTRATIVE PERSONNEL.--"Administrative personnel" includes K-12 personnel who perform management activities such as developing broad policies for the school district and executing those policies through the direction of personnel at all levels within the district. Administrative personnel are generally high-level, responsible personnel who have been assigned the responsibilities of systemwide or schoolwide functions, such as district school superintendents, assistant superintendents, deputy superintendents, school principals, assistant principals, career center directors, and others who perform management activities. Broad classifications of K-12 administrative personnel are as follows:

(a) District-based instructional administrators.--Included in this classification are persons with district-level administrative or policymaking duties who have broad authority for management policies and general school district operations related to the instructional program. Such personnel often report directly to the district school superintendent and supervise other administrative employees. This classification includes assistant, associate, or deputy superintendents and directors of major instructional areas, such as curriculum, federal programs such as Title I, specialized instructional program areas such as exceptional student education, career education, and similar areas.

(b) District-based noninstructional administrators.--Included in this classification are persons with district-level administrative or policymaking duties who have broad authority for management policies and general school district operations related to the noninstructional program. Such personnel often report directly to the district school superintendent and supervise other administrative employees. This classification includes assistant, associate, or deputy superintendents and directors of major noninstructional areas, such as personnel, construction, facilities, transportation, data processing, and finance.

(c) School administrators.--Included in this classification are:

1. School principals or school directors who are staff members performing the assigned activities as the administrative head of a school and to whom have been delegated responsibility for the coordination and administrative direction of the instructional and noninstructional activities of the school. This classification also includes career center directors.

2. Assistant principals who are staff members assisting the administrative head of the school. This classification also includes assistant principals for curriculum and administration.

(3) ADMINISTRATIVE PERSONNEL.--"Administrative personnel" includes K-12 personnel who perform management activities such as developing broad policies for the school district and executing those policies through the direction of personnel at all levels within the district. Administrative personnel are generally high-level, responsible personnel who have been assigned the responsibilities of systemwide or schoolwide functions, such as district school superintendents, assistant superintendents, deputy superintendents, school principals, assistant principals, career center directors, and others who perform management activities. Broad classifications of K-12 administrative personnel are as follows:

GLADES – 2005 --- FSR - RECOGNITION FUNDS

Pg 4: "Finding No. 5: Florida School Recognition Program Funds Our testing disclosed expenditures totaling \$8,004 made with School Recognition Funds that did not appear to comply with the restrictions set forth in Section 1008.36, Florida Statutes."

PDF Pg 8 Continues:

"Finding No. 5: Florida School Recognition Program Funds Section 1008.36, Florida Statutes, states that the Florida School Recognition (FSR) Program funds are to be spent on nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials to assist in maintaining and improving student performance, or temporary personnel for the school to assist in maintaining and improving student performance. Our testing disclosed that approximately \$8,004 was expended for items that do not appear consistent with purposes for which the FSR Program was created. These questioned expenditures were for T-shirts for students, award trips, and miscellaneous gift cards for students.

Recommendation: Absent authority for the use of the FSR Program moneys for the questioned purposes noted above, the District should restore the questioned costs, totaling \$8,004, to the FSR Program."

BAY – 2005 --- FSR - RECOGNITION FUNDS

Report No. 2005-136

Bay - Financial, Operational & Federal

03/04/2005

http://www.state.fl.us/audgen/pages/pdf_files/2005-136.pdf

Finding No. 6: Florida School Recognition Program Expenditures

Absent authority for the use of Florida School Recognition Program moneys for such items as field trips, shirts, trophies, and food items, the District should restore \$8,200 to the Program funds.

Pg 9: Finding No. 6: Florida School Recognition Program Expenditures

Pursuant to Section 1008.36, Florida Statutes, schools must use Florida School Recognition (FSR) Program awards on nonrecurring faculty and staff bonuses; nonrecurring expenditures for educational equipment or materials; or temporary personnel to assist in maintaining or improving student performance. However, as noted in report No. 2004-151, the District used approximately \$8,200 of FSR Program moneys to pay for such items as field trips, shirts, trophies, and food items which do not appear to comply with the restrictions set forth in law.

Recommendation: Absent authority for the use of Florida School Recognition Program moneys for the purposes described above, the District should restore \$8,200 to the District's FSR Program funds.

BREVARD – 2005 --- SPENDING OF FSR -RECOGNITION FUNDS

Report No. 2005-191

Brevard - Operational

6/17/2005

http://www.myflorida.com/audgen/pages/pdf_files/2005-191.pdf

Finding No. 7: Florida School Recognition Program

Florida School Recognition Program funds were not spent in a timely manner, and certain purchases did not appear to be in accordance with Program requirements and guidelines..... The Florida School Recognition (FSR) Program was created by the Legislature as an incentive program for providing financial awards to public schools that meet certain Statewide objective criteria established by the Florida Department of Education. Pursuant to Section 1008.36, Florida Statutes, schools are required to use FSR Program awards for nonrecurring faculty and staff bonuses, nonrecurring expenditures for educational equipment and materials, or temporary personnel to assist in maintaining or improving student performance. During our analysis of the FSR

Program, we noted the following:

- District schools were not spending available FSR Program moneys in a timely manner. Of the \$6,102,037 in FSR Program moneys received in the 2003-04 fiscal year, \$323,795 was not spent or encumbered by the end of the fiscal year. In total, a balance of \$500,398 of FSR Program moneys from the 2003-04 fiscal year and prior years' allocations had not been spent or encumbered at June 30, 2004. Based on the stated purposes and the nature of the award as a performance-based incentive, it is important that FSR Program moneys be awarded in a timely manner in order to maximize the benefit of the incentive.
- The majority of FSR Program funds were used for nonrecurring bonuses and educational equipment purchases; however, our review of expenditures disclosed certain costs that did not appear consistent with the purposes for which the FSR Program was created and some were not included in the schools' spending plans. These questioned costs include a teacher writing workshop totaling \$2,000, the purchase of faculty shirts totaling \$2,420, and recurring lease payments for a computer lab totaling \$36,386. The writing workshop and faculty shirt expenditures were not in the FSR plans approved by a committee of faculty, staff, and school advisory council members.

COLUMBIA – 2006 --- SAC COMPOSITION & "SUNSHINE" - INFORMAL MEETING

Report No. 2006-141

Columbia - Financial, Operational & Federal

March 2006

Page 4, http://www.myflorida.com/audgen/pages/pdf_files/2006-141.pdf

Finding No. 4: School Advisory Councils

Improvements were needed in the District's procedures for establishing school advisory councils to ensure that advisory council memberships are presented for Board approval in a manner which permits a determination that the membership of each council is representative of the ethnic, racial, and economic community served by the school, and otherwise comply with legal requirements.

Finding No. 5: Government in the Sunshine

District records indicate that the Superintendent and the Board held 13 informal fact-finding, information gathering, state-of-the-school visits in the 2004-05 fiscal year. District personnel indicated that there were no formal agenda or minutes kept for these visits, and the District was only able to provide a published meeting notice for one of the visits.

....."The listings for 6 of 12 schools reviewed showed that the ethnic and racial population was underrepresented by two or more minority members. We also noted one SAC where the majority of members were employed by the school, and one SAC for a District high school that did not contain a student representative."

DeSoto – 2007 --- SAC – MINORITY, NON-EMPLOYEES, LACK OF BUSINESS MEMBER

Report No. 2007-113

DeSoto - Financial, Operational & Federal

02/16/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-113.pdf

Finding No. 2: Composition of School Advisory Councils

The Board did not review and approve the 2005-06 School Advisory Council membership rosters in a timely manner. Also, the membership rosters did not identify a member of the business community, and, at some schools, did not include a majority of nonemployee members. Also, at some schools the ethnic, racial, and economic makeup of the membership was significantly different than the community served."

- "The Board did not review and approve the 2005-06 fiscal year official School Advisory Council membership rosters for any of the District's six educational entities. This would be necessary so that the Board could determine if the membership of the School Advisory Council for each school was representative of the ethnic, racial, and economic community served by the school. **If necessary, the Board shall appoint additional members to achieve proper representation.**
- The membership rosters for four of the school advisory councils indicated that the **ethnic, racial, and economic** makeup of the membership was significantly different than that of the community being served.
- **Four of the school advisory councils did not include a majority of nonemployees of the school.**
- **None of the school advisory councils included a member of the business community.**

DIXIE - 2007 --- SAC MEMBERSHIP - MINORITY

Report No. 2007

Dixie - Financial, Operational & Federal

02/28/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-126.pdf

Finding No. 2: School Advisory Councils

District procedures were inadequate to ensure compliance with legal requirements governing the composition of the school advisory councils.

....Adobe Page 6 (or -1- on the document) "Our review of the SAC membership rosters for the 2005-06 school year disclosed that three District schools **did not have any minority representation**; one school required four additional minority members in order to be representative of the ethnic and racial communities it serves; and two others were underrepresented by one member."

DIXIE – 2006 --- SAC MINORITY INBALANCE & SPENDING SI FUNDS NOT TIMELY

Report No. 2006-109

Dixie - Financial, Operational & Federal

02/10/2006

Finding No. 1: School Advisory Councils

District procedures were inadequate to ensure compliance with legal requirements governing the **composition of the school advisory councils. Additionally, the school advisory councils did not expend lottery proceeds allocated for school improvement in a timely manner.**

Adobe PDF Page 6....."While the Board had established a school advisory council (SAC) in each school for the 2004-05 school year, improvements were needed in the Board's oversight. Our review of the SAC membership rosters disclosed that two of the four District schools did not have any minority representation, each requiring one additional minority member in order to be representative of the ethnic and racial communities they serve, while one school was underrepresented by two minority members."...

"Although the SACs are given broad discretion on how to use the lottery revenues allocated to their schools, carrying forward large amounts of moneys into subsequent fiscal years is not consistent with the legislative intent that these revenues be spent in the fiscal year appropriated."

DUVAL – 2006 --- SAC SI FUNDS (NOT TIMELY, NOT SPENT) & SUNSHINE (MINUTES)

Report No. 2006-002

Duval - Operational

07/14/2005

http://www.myflorida.com/audgen/pages/pdf_files/2006-002.pdf

Finding No. 3: Board Meetings and Minutes

District procedures did not ensure that Board minutes were typed for all meetings or were subsequently reviewed and approved by the Board

Finding No. 4: Education Enhancement Funds

The District's education enhancement fund allocations to school advisory councils were not based upon current enrollments, and were not timely expended.

PDF Page 5: The District's education enhancement fund allocations to school advisory councils were not based upon current enrollments or timely expended....."The District's school advisory councils did not timely spend educational enhancement fund allocations."..... Recommendation: The District should continue its efforts to allocate at least \$10 per UFTE to each school advisory council as required by law, and to encourage principals to spend education enhancement funds in the fiscal year appropriated.

DUVAL -2005 --- SAC MEMBERSHIP – MINORITY DEFICIT OVER 16%

Report No. 02-190

Duval - Financial, Operational, & Federal

03/26/2002

http://www.state.fl.us/audgen/pages/pdf_files/02-190.pdf

Pg 7: Finding 12: School Advisory Councils – Membership Composition

The Board should enhance its procedures for verifying that the ethnic, racial, and economic composition of each school advisory council is representative of the community served by the school. The membership lists for 34 schools indicated that minority members were underrepresented on the advisory councils from approximately 16 to 60 percent.

Recommendation: We again recommend, as in report No. 13475, that the Board enhance its procedures to verify that the ethnic and racial composition of each school advisory council is representative

DUVAL – 2001 --- SAC MEMBERSHIP – MINORITY DEFICIT OVER 16%

Report No. 02-190

Duval -Financial, Operational & Federal

06/30/2001

http://www.state.fl.us/audgen/pages/pdf_files/02-190.pdf

Pg 7: Finding 12: School Advisory Councils – Membership Composition

The Board should enhance its procedures for verifying that the ethnic, racial, and economic composition of each school advisory council is representative of the community served by the school. The membership lists for 34 schools indicated that minority members were underrepresented on the advisory councils from approximately 16 to 60 percent.

Recommendation: We again recommend, as in report No. 13475, that the Board enhance its procedures to verify that the ethnic and racial composition of each school advisory council is representative

ESCAMBIA – 2006 --- 25% DEVIATION TOTAL POLICY, INDIVIDUAL MINORITY GROUPS

IMBALANCED

Report No. 2006 -181

Escambia - Operational

05/25/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-181.pdf

Finding No. 2: The District needs to enhance its procedures to ensure that the composition of each school advisory council is representative of the community served by the school.

PDF, Page 2: "To provide guidance in implementing the above requirements, the Board adopted school advisory council guidelines. These guidelines provide for a variance of up to 25 percent between the composition of a school advisory council and the ethnic, racial, and economic community served by the school. Likewise, our review of selected school advisory council membership rosters disclosed several schools with variances that ranged up to 25 percent. While we recognize that small variances in the composition of the school advisory councils and the communities served by the schools are often unavoidable, the application of a 25 percent variance in all circumstances does not seem consistent with the intent of the above cited Florida Statute and may result in school advisory councils that are not representative of the communities served by the schools. For example, we noted that the 20-member school advisory council for Cordova Park Elementary School approved by the Board for the 2004-05 fiscal year did not include any members of a specific racial group even though that same racial group comprised over 18 percent of the student population at the school at the composition of each school advisory council is representative of the community served by the school."

ESCAMBIA – 2003 --- SAC SI FUNDS NOT SPENT TIMELY

Report No. 03-184

Escambia - Operational

05/19/2003

http://www.myflorida.com/audgen/pages/pdf_files/03-184.pdf

Finding No. 18: Several of the District's school advisory councils were not timely spending the portion of lottery moneys allocated to them to have a direct, positive impact on current student learning.

Adobe PDF Page 16: Although the school advisory councils are given broad discretion on how they use the lottery revenues allocated to their schools, carrying forward large amounts of moneys into subsequent years is not consistent with the legislative intent that these revenues be spent in the fiscal year appropriated. District personnel have indicated that the school advisory councils are periodically reminded of these guidelines. We recommend that District personnel continue to encourage the school advisory councils to use these revenues in a timely manner so that there will be a direct, positive impact on student learning as intended by the Legislature. District Response: District personnel will continue to encourage School Advisory Councils to expend the School Improvement Lottery proceeds in a timely manner through announcements at the Superintendent's Parent Advisory Council meetings and District Principals meetings.

GADSDEN – 2006 --- SAC MEMBERSHIP – MINORITY DEFICIT OF 15% & MORE

Report No. 2007-159

Gadsden - Financial, Operational & Federal

03/26/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-159.pdf

Finding No. 17: School Advisory Council Memberships

The ethnic and racial compositions of four school advisory councils were underrepresented from 15 to 28 percent, or an average of seven members, and the Board did not take official action to add or reduce the number of members to achieve proper representation, contrary to law.

Adobe PDF, Page 20: "While SACs were established at all schools, we noted that the ethnic and racial compositions at four schools were underrepresented from 15 to 28 percent, or an average of 7 members, and the Board did not take any official action to add or reduce the number of members to achieve proper representation."

GADSDEN – 2006 --- SAC MEMBERSHIP – MINORITY DEFICIT OF 15% & MORE

Report No. 2006-148

Gadsden - Financial, Operational & Federal

03/22/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-148.pdf

Finding No. 8: School Advisory Council Memberships

The District should enhance procedures to ensure that school advisory council memberships are representative of the ethnic and racial communities served by the schools.

Adobe PDF Page 14: Our review disclosed that the SACs were established at all District schools; however, contrary to Section 1001.452, Florida Statutes, the ethnic and racial compositions at three schools were underrepresented from 15 to 30 percent, or an average of 4 members. District staff indicated that, during the 2005-06 fiscal year, the three schools were working to correct the deficiencies by revising their memberships. Similar findings were noted in our report Nos. 2004-153 and 2005-163.

HAMILTON – 2006 --- SAC MEMBERSHIP – MINORITY

Report No. 2006-108

Hamilton - Financial, Operational & Federal

02/10/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-108.pdf

Finding No. 3: School Advisory Councils

Membership in school advisory councils was not presented for Board approval in a manner which permitted a determination that the membership of each committee was representative of the ethnic, racial, and economic community served by the school and was representative of respective peer groups.

Adobe PDF Page 7: However, our review indicated that improvements were needed in the District's procedures for establishing SACs. We noted that the Board did not review and approve the 2004-05 fiscal year SAC membership rosters for two of the District's six schools. In addition, the membership roster for one SAC did not indicate the ethnic and racial makeup. Such information would be necessary for the Board to adequately determine whether the SAC membership was representative of the community served by the school.

HARDEE – 2007 --- SAC - LACKING STUDENT & SB REVIEW & SUNSHINE

Report No. 2007-081

Hardee - Financial, Operational & Federal

01/19/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-081.pdf

Finding No. 1: Government in the Sunshine – Closed Executive Sessions

The School Board held closed executive sessions, but did not properly announce and document the purpose of the executive sessions or require that minutes be prepared for these meetings.

Finding No. 4: School Advisory Councils

We noted that, for two schools, the school advisory council membership composition was not submitted to the Board for review.

PDF Page 8: Section 1001.452, Florida Statutes, provides that the Board shall establish an advisory council for each school in the District and shall develop procedures for the election and appointment of advisory council members. The Board shall review the membership composition of each advisory council. Our review of District school advisory councils disclosed that two school advisory councils did not include at least one student member and the school advisory council membership composition for two schools was not submitted to the Board for review. A similar finding was noted in our report No. 2006-099.

HARDEE – 2006 --- SAC MEMBERSHIP, SI FUNDS & SUNSHINE

Report No. 2006-099

Hardee - Financial, Operational & Federal

01/30/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-099.pdf

Finding No. 1: Government in the Sunshine – Closed Executive Sessions

The School Board held closed executive sessions and did not properly announce and document the purpose of the executive sessions and did not require that minutes be prepared for these meetings.

Finding No. 2: Board Member Abstention

Finding No. 6: School Advisory Councils

The District had not developed or adopted written procedures for the election or appointment of advisory council members and two schools did not elect or submit to the Board a school advisory council.

Finding No. 7: School Advisory Council Expenditures

The District did not allocate \$10 per student to the Bowling Green Youth Academy school advisory council. Also, school advisory councils carried forward large amounts of unspent lottery funds instead of spending these moneys to have a direct positive impact on student learning.

A Board member improperly abstained from voting on a Board resolution and did not submit the required conflict of interest disclosure form to the Board for recording in the minutes of the meeting.

PDF Page 10:

- The District had not developed or adopted written procedures for the election and advisory council members.
- Two schools did not submit their school advisory councils to the Board for review.
- The intent of the Legislature is that these moneys be spent in the current fiscal year in order to have a direct, positive impact on current student learning rather than be set aside for future expenditures. Our review of the District's school advisory council expenditures disclosed the following:

Recommendation: The District should enhance its procedures to ensure that lottery funds are allocated to each school to be expended for school improvement purposes by the school advisory council. Also, the District should emphasize the school advisory councils' role in implementing school improvement and encourage each advisory council to spend its allocation to implement the school's improvement plan.

HOLMES – 2007 --- SAC MEMBERSHIP – LACK OF SAC TRAINING FOR PRINCIPALS & DISTRICT ADMINISTRATORS

Report No. 2007-125

Holmes - Financial, Operational & Federal

02/28/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-125.pdf

Finding No. 8: School Advisory Councils

Improvements were needed in procedures to ensure that school advisory council memberships are representative of the ethnic and racial communities served by the schools; representative of respective peer groups, as required; and presented to the Board for approval in a timely manner.

PDF Page 11:

- The membership rosters of four of the councils were presented to the Board without disclosing the ethnic and racial background of the members. While the Florida Department of Education database indicated that the District had a relatively low percentage of minority groups enrolled in the schools (approximately 6 percent), without records to evidence the ethnic or racial background of council members, the Board may be limited in its ability to evidence that the council members of the four schools were representative of the communities served by the schools.
- One council did not include a majority of nonschool employees, but was comprised of seven school employees and four nonschool employees, contrary to Section 1001.452, Florida Statutes.

- One council did not have the principal listed as a member, nor did the council have any members who were from the school's education support staff.
- The councils were not presented and approved by the Board until April 2006, one month before the end of the school year.

The District indicated that the noncompliance issues noted above resulted, in part, because the administrator, responsible for monitoring school advisory councils, and the principals at the schools, were new to those positions, and these staff members were not as familiar with the process as they needed to be. The District also indicated that guidance regarding the school advisory council requirements has been provided to school administrators to ensure compliance with Section 1001.452, Florida Statutes, in the future.

JACKSON - 2007 --- SAC MEMBERSHIP & ASST. PRINCIPALS

Report No. 2007-095

Jackson - Financial, Operational & Federal

01/31/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-095.pdf

Finding No. 8: Composition of School Advisory Councils

Improvements were needed in procedures to ensure that school advisory council memberships are representative of the ethnic and racial communities served by the schools and exclude assistant principals from membership on the councils.

Adobe PDF Page 10:

School advisory councils were established at all District schools; however, our review of selected school advisory council membership rosters disclosed the following:

- Six membership rosters approved by the Board indicated that the ethnic and racial population of minority groups were underrepresented on the school advisory councils from two to six members (6 to 28 percent), or an average of three members. The District indicated that such exceptions may result because of the difficulty in finding people willing to serve on the advisory councils; however, the Board did not take any action to add minority racial members or reduce the number of members from the majority racial group on the councils to achieve proper representation.
- Four membership rosters approved by the Board indicated that the assistant principal at the school also served on the school advisory council although such membership is not provided for by law. The District was unaware that membership of administrative employees other than the principal was not allowable, and indicated that future advisory councils would exclude assistant principals.

As provided by Section 24.121(5)(d), Florida Statutes, school advisory councils that do not meet the composition requirements may jeopardize the District's ability to receive certain State funding. A similar finding was noted in our report No. 2006-133.

JACKSON - 2006 --- SAC MEMBERSHIP - MINORITY

Report No. 2006-133

Jackson - Financial, Operational & Federal

03/08/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-133.pdf

Finding No. 8: Composition of School Advisory Councils

Contrary to Section 1001.452, Florida Statutes, the Board approved nine school advisory councils whose ethnic and racial memberships were underrepresented from 4 to 41 percent, or an average of three members, and additional members were not appointed by the Board to achieve proper representation.

PDF Page 12:

Our review disclosed that the Board had timely established and approved the advisory council memberships during the 2004-05 fiscal year; however, we noted that the Board approved nine school advisory councils whose ethnic and racial memberships were underrepresented from one to ten members (4 to 41percent), or an average of three members. The District indicated that such exceptions may result because of the difficulty in finding people willing to serve on the advisory councils.

JEFFERSON – 2007 --- MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS

Report No. 2007-121

Jefferson - Financial, Operational & Federal

02/26/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-121.pdf

Finding No. 10: Florida School Recognition Program Expenditures

School Recognition Program funds were used for certain purposes that did not appear to be in accordance with statutory requirements and guidelines.

PDF Page 15:

As specified in the Statute, schools must use their awards for nonrecurring faculty and staff bonuses, nonrecurring expenditures for educational equipment and materials, or temporary personnel to assist in maintaining or improving student performance. In addition, the Florida Department of Education guidance provides that these moneys are to be placed in a

school account at the district level and are not to be placed in a school's internal accounts. Two schools were awarded a total of \$61,337 in FSR Program moneys during the 2005-06 fiscal year. Our review disclosed that the schools generally used these moneys for authorized purposes; however, we noted that the District deposited \$4,000 into a school's internal accounts (four classes within the school were allocated \$1,000 each) for future use. Documentation provided indicated that this \$4,000 was comingled with other moneys in the school internal accounts and did not appear to have been expended as of June 30, 2006.

LEE – 2006 --- SAC MEMBERSHIP & SI FUNDS – DISTRICT POLICY 15% - TOTAL, LACK INDIVIDUAL MINORITY

Report No. 2006-197

Lee - Operational

06/22/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-197.pdf

Finding No. 1: The District should enhance procedures to ensure that school advisory councils' memberships are representative of the ethnic and racial communities served by the schools.

Finding No. 2: Educational Enhancement Trust Fund (lottery) moneys allocated to several individual school advisory councils should be expended in a more timely manner.

- Our review of the SAC rosters approved by the Board for six schools indicated that at each of three schools one ethnic or racial population was underrepresented on the SAC by two members. This disparity may have resulted from the District's policy which established a 15 percent tolerance for differences between school minority populations and SAC minority membership.
- Under the District's policy, all ethnic and racial minorities were grouped together when evaluating compliance with the requirement for representative membership on the SAC. The District's policy used an example of the minority population of a school being 30 percent and its SAC members from all minorities making up 15 percent of the SAC. This was considered an allowable tolerance. However, in the District's policy example, if the SAC had 16 members, the 15 percent tolerance would allow under representation of minorities by 2 members and could be higher for a specific minority population.

Recommendation: The District should amend its policy to more accurately reflect the intent of Section 1001.452, Florida Statutes. Consideration should be given to limiting percentage tolerances to individual ethnic or racial populations.

- Although the SACs are given broad discretion on how they use the lottery revenues allocated to their schools, carrying forward significant amounts is not consistent with the legislative intent that these revenues be spent in the fiscal year appropriated.

Recommendation: The District should encourage all the school advisory councils to expend the lottery proceeds for school improvement in a more timely manner.

LIBERTY – 2006 --- SPENDING OF FSR - RECOGNITION FUNDS

Report No. 2006-077

Liberty - Financial, Operational & Federal

01/09/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-077.pdf

Finding No. 8: Florida School Recognition Program

Our review of Florida School Recognition (FSR) Program expenditures disclosed questioned costs of \$2,437 for cash payments to students and food purchases for a student celebration. Also, we noted that FSR funds were retained in the school's internal account rather than being held in a school account at the District level.

PDF Page 11:

In addition, the Florida Department of Education program guidance provides that these moneys are to be placed in a school account at the district level and are not to be placed in a school's internal accounts.

Two schools were awarded a total of \$81,012 in FSR Program funds during the 2004-05 fiscal year. Our review disclosed that the schools generally used these funds for authorized purposes; however, we noted certain expenditures that did not appear consistent with the purposes for which the FSR program was created. These questioned costs include cash payments, totaling \$1,855, to students for high test scores and the purchase of food items for a school celebration totaling \$582. Also, we noted that as of June 30, 2005, \$1,593 of FSR Program funds was being held in one of the two school's internal funds for future use.

Recommendation: Absent authority for use of FSR Program moneys for the questioned purposes above, the District should restore the questioned costs, totaling \$2,437, to the FSR Program. Also the District should obtain reimbursement of the remaining FSR Program moneys, totaling \$1,593, from the school internal funds.

MADISON - 2006 --- SAC – No ELECTION, PRINCIPAL DECIDES MEMBERSHIP

Report No. 2006-115

Madison - Financial, Operational & Federal

02/20/2006

http://www.myflorida.com/audgen/pages/pdf_files/2006-115.pdf

Finding No. 1: Composition of School Advisory Councils

District procedures for determining membership in school advisory councils did not ensure the membership was representative of the community served by each school and otherwise complied with legal requirements. PDF Page 7: School advisory councils (SACs) were established at all District schools. However, our review of selected SAC membership rosters disclosed the following:

- The membership rosters for five of the SACs were presented to the Board without the ethnic and racial makeup indicated. Such information would be necessary for the Board to adequately determine whether the SAC membership for these five schools was representative of the community served by the schools.
- One of the SACs did not include a majority of non-employees, but was comprised of five school employees and three non-employees.
- Although requested, no documentation was presented to evidence that SAC members representing teachers, education support employees, students, and parents were elected by their respective peer groups. For one school, the school improvement plan stated, "School advisory council members are appointed by school administrators with the principal having the final decision on selected members."

Recommendation: The District should enhance its control procedures to ensure that school advisory council members are elected as required, and that SAC memberships are presented for Board approval in a manner which permits a determination that the membership of each council is representative of the ethnic, racial, and economic community served by the school and otherwise complies with legal requirements.

MARION – 2002 --- MINUTES – GOV'T IN SUNSHINE

Report No. 03-091

Marion - Financial, Operational & Federal

12/13/2002

http://www.myflorida.com/audgen/pages/pdf_files/03-091.pdf

Finding 2: Board Minutes

Board minutes were not timely approved. Minutes of the Board's meetings were not always approved at the next Board meeting, although required by Section 230.23(1), Florida Statutes. The lack of timely approved official Board minutes may limit the public's access to information on Board actions.

Recommendation: We recommend that the Board take the necessary action to ensure that its minutes are timely transcribed, reviewed, and approved.

ORANGE - 2005 --- SAC MEMBERSHIP – ASSISTANT PRINCIPALS ON SAC

Report No. 2005-205

Orange - Operational

06/30/2005

http://www.myflorida.com/audgen/pages/pdf_files/2005-205.pdf (PDF Pg 1)

Finding No. 1: School Advisory Councils.

Improvements were needed in the District's procedures for ensuring that the composition of the school advisory councils is consistent with the requirements in law.

Our review of the school advisory councils indicated that improvements were needed in the District's procedures for establishing school advisory councils.

Seven of ten school advisory council membership rosters reviewed indicated that the membership of the school advisory councils included one or more administrative employees, in addition to the school principal. Membership of administrative employees other than the principal is not provided for by law.

Recommendation: The District should review the school advisory council membership rosters to ensure that each school advisory council's composition is consistent with the requirements of Section 1001.452, Florida Statutes.

June 27, 2005 Response to William Monroe, Auditor General regarding the audit, (same report, Pg 11)

"Finding No. 1: School Advisory Councils"

"Response: Although the State of Florida, Department of Education, Office of School Improvement, has advised OCPS that a School Advisory Council (SAC) may have an assistant principal serve on a SAC in place of the Principal, the applicable Florida Statute is interpreted by the Auditor General otherwise. I will require that Principals serve on the School Advisory Councils until the applicable Florida Statute is modified or written opinion authorizing the Assistant Principal to serve in place of the Principal is received either from the Florida Attorney General or the Florida Department of Education." Ronald Blocker, Superintendent

POLK – 2007 --- SAC SI FUNDS – SOME SAC'S RECEIVED NO SI FUNDS

Report No. 2007-157

Polk - Financial, Operational & Federal

03/23/2007

http://www.myflorida.com/audgen/pages/pdf_files/2007-157.pdf

Finding No. 10: School Advisory Council Allocations and School Improvement Plans

Improvements were needed to ensure that all District schools were properly allocated enhancement trust funds and that all schools within the District prepared and submitted a school improvement plan, as required.

PDF Page 15: Our review disclosed that improvements were needed over school advisory council allocations and related school improvement plans, as follows:

- The District allocated enhancement funds totaling approximately \$763,000 to the various schools throughout the District in the 2005-06 fiscal year; however, six District schools received no allocation. These schools included four Florida Department of Juvenile Justice facilities, which generated 595 UFTE, and the two Opportunity Schools, which generated 325 UFTE. Accordingly, these schools were entitled to an aggregate allocation of \$9,200 that was not funded.
- The two Opportunity Schools did not submit a School Improvement Plan for the 2005-06 school year, although required by Section 1001.42(16)(a), Florida Statutes.

Recommendation: The District should enhance its procedures to ensure that lottery funds are properly allocated to each school in order that they may be expended in accordance with the various school improvement plans, as required. In addition, procedures should be enhanced to ensure that each school in the District prepares and submits a school improvement plan, as required.

POLK – 2004 --- SAC MEMBERSHIP – PRINCIPAL IS NOT ON THE SAC

Report No. 2005-012

Polk - Operational

07/30/2004

http://www.myflorida.com/audgen/pages/pdf_files/2005-012.pdf

Finding No. 3: School Advisory Councils

Improvements were needed in procedures for reviewing the membership composition of school advisory councils. Our review indicated that, in 4 of 15 schools tested, the school principal was not a member of the school advisory council although required by law.

Finding No. 4: School Advisory Council Allocations and Expenditures

PDF Page 4:

1. Our review of the school advisory council membership rosters indicated that, in 4 of 15 schools tested, the school principal was not a member of the school advisory council, although required by law and Board policy.

Recommendation: We recommend that the District review the school advisory council membership rosters to ensure that each school advisory council's composition is consistent with the requirements of Section 1001.452, Florida Statutes.

2. Improvements were needed in procedures for allocating education enhancement moneys to the school advisory council funds. Our review indicated that allocations were not made timely to the schools and allocations were not based on the final unweighted full-time equivalent students. Our review of the District's enhancement fund allocations disclosed the following:
 - The District allocated enhancement funds totaling \$766,950 on October 29, 2002, for the 2002-03 fiscal year. This allocation was made 28 days after the required deadline.
 - The District based their allocation on projected total membership, an internally developed figure, and did not adjust the allocation based on the actual UFTE figures when finalized in the fall. Although this resulted in a total allocation greater than the required amount, our review disclosed that 41 schools were not allocated at least \$10 per UFTE as required by law. Further, 2 District schools received no allocation at all. These incorrect school allocations ranged from an under-allocation of \$3,070 to an over-allocation of \$2,250.

Recommendation: We recommend that the District enhance procedures to ensure that education enhancement funds are initially allocated to the school advisory councils by October 1 and that all schools receive at least \$10 per UFTE, as required by law.

ST. LUCIE – 2004 --- SAC – NO ELECTION, MEMBERSHIP APPROVAL, SI FUNDS

Report No. 2004-162

St. Lucie - Financial, Operational & Federal

03/16/2004

http://www.myflorida.com/audgen/pages/pdf_files/2004-162.pdf

Finding 1: Preparation of Board Meeting Minutes

Minutes of the Board's meetings were not timely made available for public inspection, although required by Sections 286.011(2) and 1001.42, Florida Statutes. In these circumstances, the public's access to information on Board actions may be limited.

Finding 2: School Advisory Councils

Improvements were needed in the District's controls over school advisory councils, including membership composition, election procedures, and Board approval of council memberships. Additionally, the District should encourage school advisory councils to expend lottery money proceeds in a more timely manner.

While the Board had established an advisory council in each school for the 2002-03 school year, improvements were needed in the District's oversight regarding school advisory councils as follows:

- The ethnic and racial communities of Bayshore Elementary, Garden City Elementary, and Dale Cassens Schools were underrepresented by 11 percent (2 members), 31 percent (3 members), and 14 percent (2 members), respectively, on the SACs, contrary to Section 1001.452 Florida Statutes.
- Board Policy 7.29 provides that the School Board shall establish a SAC in each District school to serve in an advisory capacity to the school principal and to assist in the development and evaluation of the school improvement plan required pursuant to Section 1001.42(16), Florida Statutes. However, the Policy provides no guidance for the

composition of the councils, selection of council members, confirmation of the councils, and operation of the councils; rather, each school advisory council has its own set of bylaws that addresses these issues. For 7 out of 34 sets of SAC bylaws reviewed, the bylaws did not provide for council members representing teachers, education support employees, and parents to be elected by their respective peer groups as required by Section 1001.452, Florida Statutes.

- The 2002-03 SAC memberships were not approved by the Board until the Board's January 12, 2003, meeting, approximately five months after the beginning of the school year. While Section 1001.452, Florida Statutes, does not provide a specific deadline for approval of SAC memberships, memberships should be reviewed and approved early in the school year to ensure that the SACs adequately represent the communities served by the schools.
- Although the SACs are given broad discretion on how they use the lottery revenues allocated to their schools, carrying forward large amounts of moneys into subsequent fiscal years is not consistent with the legislative intent that these revenues be spent in the fiscal year appropriated.

Recommendation: We recommend that District procedures be strengthened to verify that the ethnic, racial, and economic composition of each school advisory council is representative of the community served by the school; require each advisory councils' members be elected by members of their respective peer groups; and encourage the advisory councils to expend the lottery proceeds for school improvement in a more timely manner. Additionally, we recommend that District procedures provide for the review and approval of all advisory council memberships in a more timely manner.

SUMTER - 2005 --- MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS

Report No. 2005-135 Sumter - Financial, Operational & Federal

http://www.state.fl.us/audgen/pages/pdf_files/2005-135.pdf

Finding No. 1: Florida School Recognition Program Expenditures

School Recognition Program funds, totaling \$11,030, were used for certain purposes that did not appear to be in accordance with statutory requirements and guidelines.

Pg 6: Finding No. 1: Florida School Recognition Program Expenditures

Pursuant to Section 1008.36, Florida Statutes, the District received \$301,872 of State funding for the Florida School Recognition (FSR) Program for five schools. As specified in the Statute, schools must use their awards on nonrecurring faculty and staff bonuses; nonrecurring expenditures for educational equipment and materials; or temporary personnel to assist in maintaining or improving student performance. The Statute further states that FSR funds must be used for purposes as determined jointly by the school's staff and school advisory council. Our tests disclosed that the District generally complied with the requirements governing the use of the FSR Program moneys. However, we noted \$11,030 used for the following activities at two of the three schools tested which do not appear consistent with the purposes specified in the Statute:

- The cost of a trip to a movie for students totaling \$694.
- The cost of gift cards for students totaling \$1,005.
- The cost of other miscellaneous gifts for students totaling \$330.
- The cost of a sign placed on school property \$9,001.

Recommendation: In the absence of specific cited authority for the use of FSR Program moneys for the purposes described above, we recommend that the District restore these moneys, totaling \$11,030, to the FSR Program.

WAKULLA - 2006 --- SAC MEMBERSHIP -- MAJORITY SCHOOL EMPLOYED

Report No. 2007-065

Wakulla - Financial, Operational & Federal

12/12/2006

http://www.myflorida.com/audgen/pages/pdf_files/2007-065.pdf

Finding No. 4: Composition of School Advisory Councils

The District should enhance procedures to ensure that the majority of members on each school advisory council are persons who are not employed by the school.

Our review of selected school advisory council (SAC) membership lists disclosed that the SACs at Riversprings Middle School and Adult and Community Education were not made up of a majority of nonschool employees, although required by Section 1001.452(1)(a), Florida Statutes, and Board Policy 2.261. The SAC at Riversprings Middle School consisted of ten school employees and nine nonschool employees and the SAC at Adult and Community Education consisted of four school employees and three nonschool employees.

Recommendation: The District should enhance its procedures to ensure that the majority of members on each school advisory council are persons who are not employed by the school.

OLDER AUDIT REPORTS NO LONGER OFFERED ONLINE

The reports below are no longer offered online but may be obtained through public records.

BRADFORD - 2002 --- AP on SAC & No COMMUNITY OR STUDENT MEMBERS

Report No. 02-119

http://www.state.fl.us/audgen/pages/pdf_files/02-119.pdf (PDF pg. 12 /Report pg. 8-10)

No supporting documentation indicating SAC membership composition (race...etc...) even though they said they were in compliance. No students on a high school SAC, No staff membership, No community membership, at a vo-tech no parents were on SAC, No policy in place for addressing/guiding membership

- "Membership lists for three schools included an administrative staff member other than the principal as a school advisory council member. However, Section 229.58, Florida Statutes, does not include administrative personnel in the required composition of the school advisory council."

CLAY - 2003 --- FSR MISUSED (RECOGNITION FUNDS)

Report No: 2004-121

FYE 06/30/2003/

Report Release Date: 02/19/2004

http://www.state.fl.us/audgen/pages/pdf_files/2004-121.pdf (PDF Page 11)

Finding 6: Florida School Recognition Program Funds

School Recognition Program Funds were used for certain purposes that did not appear to be in accordance with Program requirements and guidelines. Also, contrary to Florida Department of Education guidance, approximately \$299,000 was transferred to school internal accounts.

The District received \$1,866,564 in Program funds for 19 schools during the 2002-03 fiscal year. The majority of Program funds were used for nonrecurring bonuses and educational equipment purchases made at the District level. However, our review disclosed the following:

Contrary to Program guidance, the District transferred a total of \$299,210.23 to 10 schools' internal accounts. The transfers funded payments to teachers (stipends) for purchasing classroom materials and supplies. Each teacher was required to sign an agreement stating that the funds would only be used for purchasing classroom materials and supplies; however, the District did not monitor the ultimate expenditure of the funds. At some schools, the stipends equaled or exceeded \$1,000 per teacher. In these circumstances, the District could not demonstrate that the funds were used for permitted Program purposes.

Program funds totaling \$15,584.56 were spent for uses that did not appear to be in accordance with Program requirements. These included \$10,335.40 for staff and student celebrations and rewards (parties, prizes, gifts, etc.) and \$5,249.16 for equipment and repairs that do not appear to be education-related, such as vacuums, park benches, window blinds, and a sprinkler system connection for a baseball field, etc.

District records did not evidence that school staff jointly participated in determining the purposes for which the Program funds would be used. District records did, however, indicate that the uses of Program funds were approved by the respective school advisory councils.

COLLIER - 2000 --- 11% DEVIATION IN SAC & NOTING EFFORTS TO ATTRACT PARENTS

Report No. 01-090

FYE 06/30/2000

Report Release Date: 02/05/2001

http://www.state.fl.us/audgen/pages/pdf_files/01-090.pdf

Finding 1: Composition of School Advisory Councils

Ten of the District's school advisory councils were not representative of the ethnic and racial communities served by the schools' student demographics. Pursuant to Section 229.58, Florida Statutes, the Board had implemented policies for the establishment of school advisory councils in each school and review of the composition of the ethnic and racial composition of the advisory councils. Ten of 36 school advisory councils, however, had a minority ethnic or racial membership percentage that was less than their schools' comparable student demographic percentage by more than 10 percent. Although District staff tried several strategies to increase minority participation, they indicated that it was difficult to find people to serve who would provide ethnic and racial balance.

Recommendation:

The Board should continue its efforts to make its school advisory councils more representative of the ethnic, racial, and economic community served by the schools. We recommend that the District consider exchanging recruitment strategies with other school districts that have large minority populations.

Our review of the 36 school advisory councils disclosed that 10 councils had a minority ethnic or racial membership percentage that was less than the respective schools' comparable student demographic percentage by 10 percent or more. Minority ethnic and racial council members were under-represented from 11 to 29 percent. District staff indicated that it was difficult to find people to serve who would provide ethnic and racial balance. Several schools sent parents notices in their native languages or had a bilingual staff member make telephone calls to parents. Some schools had translators at school open houses when District staff recruited school advisory council members. One school reported it offered transportation to and from school advisory council meetings and childcare for members during meetings.

COLLIER - 1998 --- 5% DEVIATION ON BALANCE

Report No. 13361

http://www.state.fl.us/audgen/pages/pdf_files/13361.pdf (PDF pg. 17; Report pg. 13)

Our audit included a review of the documentation supporting the school advisory council memberships at ten schools. Our review disclosed that the ten school advisory councils were not representative of the communities served by the schools. Minority ethnic and racial council members were under-represented from 5 percent to 31 percent in relationship to the minority populations in their respective communities as shown by the schools' minority student populations. District staff indicated that it was difficult to find people to serve who would provide ethnic and racial balance. We recommend that District staff continue their efforts to ensure that the membership composition of its school advisory councils is representative of the ethnic, racial, and economic communities served.

DESOTO - 2002 --- SAC COMPOSITION – MINORITIES

Report No. 03-133 FYE 06/30/2002 Report Release Date: 02/26/2003

http://www.state.fl.us/audgen/pages/pdf_files/03-133.pdf (PDF Page 6)

Finding 1: Composition of School Advisory Councils

Improvements were needed to ensure the composition of the school advisory councils are representative of the ethnic, racial, and economic community served by the schools. We noted that the actual compositions of the school advisory councils were not representative of the ethnic, racial, and economic community served at two District schools.

DeSoto - 2001 --- SAC COMPOSITION - MINORITIES

Report No. 02-152 FYE 06/30/2001 Report Release Date: 02/28/2002

http://www.state.fl.us/audgen/pages/pdf_files/02-152.pdf (PDF page 9, Report pg 5)

Finding 1: Composition of School Advisory Councils

Improvements were needed to ensure the composition of the school advisory councils are representative of the ethnic, racial, and economic community served by the schools. We noted that the actual compositions of the school advisory councils were not representative of the ethnic, racial, and economic community served at three District schools.

GLADES COUNTY 2001 AUDIT

Report No. 02-127

http://www.state.fl.us/audgen/pages/pdf_files/02-127.pdf (PDF pg. 13-14; Report pg. 9-10)

Two school advisory councils each had a minority, ethnic or racial membership percentage that was less than their schools' comparable student demographic percentage by approximately 14 and 29 percent, respectively.

Finding 9: Composition of School Advisory Councils Section 229.58,Pursuant to Section 229.58, Florida Statutes, the Board had established an advisory council in each school for the 2000-2001 school year, and the councils had the appropriate composition of teachers, educational support employees, students, parents, and other business and community -10- citizens. However, based on student demographics from the October 2000 student count, the two school advisory councils each had a minority, ethnic, or racial membership percentage that was less than their schools' comparable student demographic percentage by approximately 14 and 29 percent, respectively. A similar finding was noted in audit report No. 01-121. At its June 26, 2001, meeting, the Board appointed additional members to the two school advisory councils to align the minority, ethnic, or racial composition of the councils with that of the schools' community.

DUVAL - 2001 --- SAC MINORITY MEMBERSHIP

Report No. 02-190

http://www.state.fl.us/audgen/pages/pdf_files/02-190.pdf (PDF pg. 26-27/Report pg. 22-23)

Problem: The minority was not balanced enough with deviations from 16%-60%

DUVAL - 1998 --- SAC MEMBERSHIP – EMPLOYEES

Report No. 13475

http://www.state.fl.us/audgen/pages/pdf_files/13475.pdf (PDF pg. 24-26/ Report pg. 20-22)

"District records indicated that certain minority, ethnic, and racial populations for these three schools were approximately 50 percent, 41 percent, and 70 percent, respectively; however, minority, ethnic, and racial representation on the advisory councils for these schools was approximately 24 percent, 29 percent, and 50 percent, respectively."

(11) Our review of District records and Board minutes indicated that improvements were needed in the District's procedures for the establishment of school advisory councils in accordance with Section 229.58, Florida Statutes. For example, we noted that membership lists submitted to and approved by the Board for three elementary schools did not indicate that a majority of the advisory council members were not employed by the school and, for three elementary schools; the membership of the councils did not appear representative of the community served by the schools. We recommend that procedures be implemented to ensure the membership of each school advisory council is appropriately balanced between teachers, education support employees, students, parents, and business and community members who are representative of the ethnic, racial, and economic community served by the school.

ESCAMBIA - 2000 --- AP & ELEMENTARY STUDENTS AS SAC MEMBERS

Report No. 13657

http://www.state.fl.us/audgen/pages/pdf_files/13657.pdf (PDF pg. 21-24; Report pg. 17-20)

No policy or bylaws in place on HOW membership is elected. Escambia was flagged for not showing the principal as a member in several SAC rosters; Elementary School students were on 3 SACs (not in compliance); One high school there was no student SAC members; Assistant Principals are not to be voting members of SAC (#13); There was no indication of a SAC election in some schools - some having appointments instead of election and some having SAC elect the parent/teacher/staff membership (#14) That at one school a minority equaled 3% and there was 0% on the SAC. In this particular report it looks like the auditor wants an equal representation which is impossible.

School Advisory Councils

(10) .. Our review indicated that improvements were needed in the District's procedures for establishing school advisory councils. For example, we noted that documentation relating to the establishment of the school advisory councils was, in some instances, inaccurate, incomplete, or in conflict with Florida Statutes and/or Board policy. The District should establish procedures to ensure that school advisory councils are fairly and equitably selected in accordance with State law and Board policy and that the selection process is properly documented.

(13) Board Policy 6Gx17-1.08 and the District's School Advisory Council Guidelines also provide that school-based administrators and professional/technical employees may serve on the school advisory council and shall be elected to serve by the respective school advisory council. However, as noted above, Section 229.58, Florida Statutes, does not include such administrative personnel in the required composition of the school advisory council. Therefore, we recommend that the District revise its Board policy and guidelines to require a school advisory council composition consistent with Section 229.58, Florida Statutes.

(14) School advisory councils were established at all District schools and centers. As a procedural matter, after elections were held, each school completed both a school advisory council checklist which requested various information, including the method of selection of each group represented on the school advisory council, and a membership certification which requested the name and race of each council member and the peer group the council member represented. School principals were required to submit both the school advisory council checklists and the membership certifications to the Board for review and approval. As similarly noted in audit report No. 13389, paragraphs 11 through 15, our review of the school advisory council checklists and the membership certifications submitted to the Board for the 1999-2000 school year indicated that improvements were needed in the District's procedures for establishing school advisory councils as follows:

The school advisory council checklists for 14 schools indicated that the method of selection of council members from one or more groups was not in accordance with State law and/or Board policy. For example, we noted instances in which teachers, educational support employees, or parents were appointed or elected by the school advisory councils rather than being elected by their respective peer groups as required by Section 229.58, Florida Statutes. Likewise, we noted instances in which business and community members were placed on the councils by various means other than by election of the school advisory councils, contrary to Board Policy 6Gx17-1.08 and the District's School Advisory Council Guidelines.

The school advisory council checklists for 14 schools did not indicate the method of selection for council members from one or more groups represented on the school advisory council.

The membership certifications for six schools did not indicate that the principal was a member of the school advisory council, contrary to Section 229.58, Florida Statutes.

The membership certification for one high school did not indicate that students were members of the school advisory council, contrary to Section 229.58, Florida Statutes. Conversely, three elementary schools included students as part of their school advisory councils for which there is no provision in Section 229.58, Florida Statutes.

Although the membership certification for each school indicated what membership group a council member represented, the District did not have procedures in place to measure compliance with the requirement that school advisory councils be appropriately balanced in terms of the number of teachers, education support employees, students, parents, and other business and community citizens. For example, we noted three membership certifications that did not indicate teachers were members of the school advisory council, eight membership certifications that did not indicate education support employees were members of the school advisory council, and eight membership certifications that did not include a business or community member on the school advisory council.

Several membership certifications originally presented to the Board did not provide sufficient information to allow the Board to readily determine that the school advisory councils were representative of the ethnic, racial, or economic community served by the -20- school. For example, one membership certification provided no summary information on the racial and economic community served by the school. Subsequent to our discussions with District personnel, several of these membership certifications were corrected and resubmitted to the Board for approval.

We noted two instances in which the school advisory council checklists presented to the Board indicated that the membership of the council did not reflect the racial, ethnic, or economic community served by the school; however, District records presented for our review did not indicate that the Board exercised its authority to appoint additional members to achieve proper representation.

Our review disclosed that while several school advisory council checklists presented to the Board indicated that the membership of the councils reflected the racial, ethnic and economic community served by the school, the schools' advisory councils did not appear to represent the actual composition of the racial or economic community served by the school. For example, District records indicated that while approximately 90 percent of the enrollment at one school represented a specific racial population, the corresponding representation of this racial population of the school's advisory council was 70 percent. District records also indicated that while over 3 percent of the enrollment at one school represented a specific racial population, the school's 92 member advisory council did not include any members from this racial population.

ESCAMBIA - 2002 --- NOT USING SI FUNDS FOR CURRENT STUDENT

Report No. 03-184

http://www.state.fl.us/audgen/pages/pdf_files/03-184.pdf (Page 16)

Finding No. 18: Several of the District's school advisory councils were not timely spending the portion of lottery moneys allocated to them to have a direct, positive impact on current student learning.

The District allocated approximately \$430,000 in lottery revenues to schools and special centers during the 2001-02 fiscal year for use by their advisory councils. This allocation, when combined with the nearly \$260,000 of the same designated lottery revenues unspent in prior years, made available approximately \$690,000 to be spent by the school advisory councils during the 2001-02 fiscal year. However, we noted that only about \$455,000 of this allocation, approximately 65 percent of that available, was spent or encumbered by the end of the 2001-02 fiscal year. The unencumbered balance carried forward into the 2002-03 fiscal year (after considering school openings and closings) was in excess of \$226,000. We further noted that one school carried forward over \$25,000, or approximately 96 percent, of the lottery revenues made available to its school advisory council during the 2001-02 fiscal year.

GLADES - 2000 --- SAC COMPOSITION – MINORITIES

Report No. 01-121

http://www.state.fl.us/audgen/pages/pdf_files/01-121.pdf (page 7-8 PDF pages 11-12)

Flagged for: 12-18% like above

HENDRY - 2002 --- COMPOSITION OF SAC

Report No. 03-105 FYE 06/30/2002

Report Release Date: 01/14/2003

http://www.state.fl.us/audgen/pages/pdf_files/03-105.pdf (PDF pg. 10, report pg 7)

Finding 5: Composition of School Advisory Councils

The membership composition of two of the District's school advisory councils (SACs) did not include the representation required by Section 229.58, Florida Statutes. The Board had established school advisory councils at each school. However, contrary to Section 229.58, Florida Statutes, SACs for one school had a majority membership of school board employees and one SAC had a minority, ethnic or racial membership percentage which was 35 percent less than the comparable minority, ethnic or racial student membership at the school.

Recommendation: We recommend that the District enhance its procedures to ensure that each school advisory council has the proper representation as required by law.

JACKSON – 2003 --- FSR – RECOGNITION FUNDS USED FOR BUS FEES FOR FIELD TRIPS & FOOD ITEMS

Report: 2004-086 FYE 06/30/2003

Report Release Date: 01/13/2004

http://www.state.fl.us/audgen/pages/pdf_files/2004-086.pdf (Page 8)

Finding 4: Florida School Recognition Program Expenditures

The District paid \$870 using Florida School Recognition (FSR) Program moneys for bus use during field trips and food items provided to students in conjunction with the Florida Comprehensive Assessment Test. Absent authority to use FSR Program moneys for these purposes, the District should restore \$870 to the District's FSR Program funds.

.....Our tests disclosed that the District generally complied with the requirements governing the use of the FSR Program funds. However, we noted that the District used approximately \$870 of FSR Program moneys to pay for bus use during field trips and for food items provided to students in conjunction with the Florida Comprehensive Assessment Test. Accordingly, it is not apparent of record how these expenditures comply with the restrictions set forth in Florida Statute.

Recommendation:

We recommend that the District seek clarification from the Florida Department of Education regarding the appropriateness of using Florida School Recognition (FSR) Program moneys for bus use during field trips and food items provided to students. Absent authority for the use of FSR Program moneys for these purposes, the District should restore \$870 to the District's FSR Program funds.

District Response:

The District feels that the expenditures in question are within the intent of the legislation governing school recognition program expenditures and is currently seeking clarification from the Florida Department of Education. If the determination is made that expenditures for motivational field trips used as a reward for performance and nutritional food items for students on Florida Comprehensive Assessment Test days are not appropriately funded from Florida School Recognition Program moneys, the School will restore the \$870 to the District's FSR Program funds.

JACKSON - 2002 --- SAC MEMBERSHIP – MINORITIES, NO STAFF MEMBER

Report #03-128

FYE 06/30/2002

Report Release Date: 02/20/2003

http://www.state.fl.us/audgen/pages/pdf_files/03-128.pdf (Page 6)

Finding 1: Composition of School Advisory Councils

District procedures needed improvement for establishing school advisory councils (SAC). The ethnic and racial community memberships at Graceville High and Marianna High schools were underrepresented by 21 percent (7 members) and 18 percent (5 members), respectively, on the SACs. In addition, three other schools did not have any members on the SAC from the educational support staff. Furthermore, the Board did not review and approve the SAC memberships for any of the schools until June 18, 2002, which was subsequent to the regular school term.

LIBERTY 2001 - PRINCIPAL APPOINTED PARENT & STAFF SAC MEMBERS

Report No. 2001 FYE 06/30/2001

Report Release Date: 02/20/2002

http://www.state.fl.us/audgen/pages/pdf_files/02-149.pdf (PDF page 10 / Report pg. 6)

Finding 3: "Our review indicated that improvements were needed in the District's procedures for establishing school advisory councils (SAC). At two schools, the SAC memberships were 6 members less per school than the total memberships required (15) by the School Board, and the education support employees and parents that served on the SACs for these schools were appointed rather than being elected by their respective peer groups. In addition, the Board did not review and approve the SAC memberships for any of the District schools.

Recommendation:

We recommend that the District enhance procedures to ensure that the memberships of the SACs are consistent with Board directives; elected by the respective peer groups, as required; and presented to the Board for review and approval."

MADISON - 2002 --- DISTRICT HELD BACK +\$31,000 IN SI FUNDS FOR SAC

Report No. 03-132 FYE 06/30/2002

Report Release Date: 02/24/2003

http://www.state.fl.us/audgen/pages/pdf_files/03-132.pdf (Page 8 – PDF)

Finding 1: School Advisory Council Allocations

District procedures did not ensure that education enhancement trust funds were allocated to the District's school advisory councils. Chapter 2001-253, Specific Appropriation 4, Laws of Florida, requires the Board to allocate education enhancement trust funds of at least \$10 per unweighted full-time equivalent student to be used at the discretion of the individual school advisory councils. However, the District's procedures did not ensure required allocations were made, resulting in an under-allocation of \$31,736.67 in funds to District school advisory councils.

MARION – 1999 --- No SB POLICY VERIFYING SAC MEMBERSHIP

Report No. 13607

http://www.state.fl.us/audgen/pages/pdf_files/13607.pdf

Pursuant to Section 229.58, Florida Statutes, the Board had established policies for the composition of school advisory councils and had established procedures to verify the composition of the advisory councils as to the proportionate number of council members, including school employees, students, parents, and other business and community citizens. However, the District's procedures did not include a verification that the actual composition of each school advisory council was representative of the ethnic, racial, and economic community served by the school. The Board should enhance its procedures to verify that the ethnic, racial, and economic composition of each school advisory council is representative of the community served by the school.

MIAMI-DADE – 1998 --- No SAC ELECTION RECORDS & SAC MINUTES

Report No. 13246

FYE 06/30/1997

Report Release Date: 05/14/1998

http://www.state.fl.us/audgen/pages/pdf_files/13246.pdf (PDF pg. 21 & Report pg. 16)

Our review of the membership roster for ten school advisory councils disclosed that the District could not provide documentation that evidenced the election of council members by their representative peer groups at three schools, contrary to Section 229.58, Florida Statutes. Additionally, we noted that minutes of council meetings were not kept for 11 council meetings held by four school councils. (See paragraphs 9 through 12.)

The District has established advisory councils (called Educational Excellence Councils) for each school in the District and developed policies and procedures for the election and appointment of council members. Our review of the council membership rosters for ten schools disclosed that **the District could not provide documentation that evidenced the election of council members by their representative peer groups at three schools.**

ORANGE – 1998 --- No ELECTION PROCEDURES & DISTRICT SHORTED SI FUNDS TO SAC

Report No. 13430

http://www.state.fl.us/audgen/pages/pdf_files/13430.pdf (PDF pg.21-23 /Report pg.17-19)

22 out of 136 had a majority of membership as school employees. Auditor recommended that the district establish SAC election procedures; The auditor's "review disclosed that the District allocated amounts ranging from \$4.12 to \$9.80 to the school advisory councils rather than the required \$10 per weighted FTE at 33 elementary schools, 4 middle schools, and 7 high schools. "We recommend that the District allocate funds for the school advisory councils in the amount provided for in the Appropriations Act."

PINELLAS – 1998 ---MAJORITY SAC SCHOOL-EMPLOYED

Report No. 13434

6/30/98

(report released 4/12/99)

http://www.state.fl.us/audgen/pages/pdf_files/13434.pdf (Report pg. 12-13; PDF pgs. 16-17)

School Advisory Councils

(10) Membership Composition. Improvements were needed in the District's procedures for ensuring proper representation on the school advisory councils. Our review disclosed that for 2 of the 20 schools included in our audit tests, the school advisory councils were composed of a majority of school board employees, contrary to the provisions of Section 229.58, Florida Statutes. In addition, at 5 of the 20 schools included in our test, the ethnic and racial composition of the school advisory council did not adequately reflect the ethnic and racial community served by the schools. We recommend that District procedures be enhanced to ensure that the school advisory councils are comprised of a majority of persons who are not employed by the school district and include the appropriate

(12) Our review disclosed that for 2 of 20 schools tested, school advisory councils established for the 1997-98 school year were composed of a majority of school board employees, contrary to the provisions of Section 229.58, Florida Statutes. (

13) In addition, at 5 of 20 schools tested, the ethnic and racial composition of the school advisory council did not adequately reflect the ethnic and racial community served by the schools by a difference of 10 percent or more. For example, at one school, the school advisory council membership is 100 percent white, while the school's student population is 59 percent white, 27 percent African American, 7 percent Hispanic, 6 percent Asian/Pacific Islander, and 1 percent other.

SANTA ROSA 2002 --- AUTOMATIC SAC MEMBERS, NO ELECTION DOCUMENTATION

Report No. 03-138

http://www.state.fl.us/audgen/pages/pdf_files/03-138.pdf (Page 5)

Finding 3: Composition and Election of School Advisory Councils

"Improvements were needed in the District's procedures for establishing and electing school advisory councils."

"We noted instances in which District administrative employees other than the school principals were members of the school advisory councils, and several school advisory council operational guidelines that provided for the automatic membership of certain employees or parent representatives, rather than electing members. In addition, we noted that the process followed in the election of school advisory council members at certain schools was not adequately documented. These provisions appear to conflict with the requirements of the Florida Statutes.

Recommendation:

The District should enhance its procedures to ensure that representatives from each school advisory council membership group are elected, as required, and that documentation of the election process is maintained. In addition, the Board should review the school advisory council membership rosters to ensure that each school advisory council's composition is consistent with the requirements of Section 229.58, Florida Statutes."

- Contrary to Section 229.58, Florida Statutes, several school advisory council membership rosters indicated that a District administrative employee other than the school principal was a member of the school advisory council.
- Several school advisory council operational guidelines provided for the automatic membership of certain employees or parent representatives at the school. Additionally, the school advisory council operational guidelines at one school provided for the election of a council member by the school improvement writing team. These guidelines appear to conflict with Section 229.58, Florida Statutes, which requires council members representing teachers, education support employees, and parents to be elected by their respective peer group.
- Our review of the election process at five schools disclosed that varying procedures were followed in the election of school advisory council members. At three schools, no documentation supporting the elections process was maintained. As a result, we were unable to determine if the elections were conducted as required by Section 229.58, Florida Statutes. A similar finding was noted in audit report No. 02-165.

SANTA ROSA – 2001 --- AP AS SAC MEMBER, AUTOMATIC APPROVAL OF SAC MEMBERSHIP

http://www.state.fl.us/audgen/pages/pdf_files/02-165.pdf (PDF p.10 / Report p.10)

Report No. 02-165

FYE 06/30/2001

Report release date: 03/11/2002

Finding 3: Problem of Assistant Principals on SAC & automatic approval of SAC membership (Several school advisory council operational guidelines provided for the automatic membership of certain employees or parent representatives at the school.)

Composition of School Advisory Councils

Improvements were needed in the District's procedures for establishing school advisory councils. We noted instances in which District administrative employees other than the school principal were members of the school advisory councils, and several school advisory council operational guidelines provided for the automatic membership of certain employees or parent representatives. These provisions appear to conflict with the requirements of the Florida Statutes.

- Contrary to Section 229.58, Florida Statutes, 13 school advisory council membership rosters indicated that a District administrative employee other than the school principal was a member of the school advisory council.
- Several school advisory council operational guidelines provided for the automatic membership of certain employees or parent representatives at the school. These guidelines appear to conflict with Section 229.58, Florida Statutes, which requires council members representing teachers, education support employees, and parents to be elected by their respective peer group.

SARASOTA - 1998 --- SAC MEMBERSHIP - MINORITIES

Report No. 13386

http://www.state.fl.us/audgen/pages/pdf_files/13386.pdf (PDF pg. 16-17/report page 13-14)

School Advisory Councils

Membership Composition. The Board established procedures for the election and appointment of school advisory council (SAC) members and SACs were established for each school. However, at 7 of the District's 34 schools, the ethnic and racial composition of the SACs did not adequately reflect the ethnic and racial community served by the schools. We recommend that the District strengthen its procedures to ensure that the election and appointment of SAC members provide for the appropriate representation of the ethnic and racial community served by the school.

(12) The Sarasota County District School Board established procedures for the election and appointment of school advisory council (SAC) members in accordance with Section 229.58, Florida Statutes, and SACs were established for each school in the District. According to District records, however, at 7 of the District's 34 schools, the ethnic and racial composition of the SAC did not adequately reflect the ethnic and racial community served by the schools by a difference of 10 percent or more. For example, at one school (Cyesis), the SAC membership is 86 percent white and 14 percent African American, while the school's student population is 38 percent white, 48 percent African American, 8 percent Hispanic, and 5 percent Indian. (13)

We recommend that the District strengthen its procedures to ensure that the election and appointment of school advisory council members provide for the appropriate representation of the ethnic and racial community served by the school.

TAYLOR -2002 --- NO PROCEDURES FOR SAC ELECTION & MINUTES MISSING ATTENDANCE

Report#: 03-159

Audit Date: 06/30/2002

Report Release Date: 03/17/2003

http://www.state.fl.us/audgen/pages/pdf_files/03-159.pdf (PDF Page 8)

Finding 5: School Advisory Councils

Improvements were needed in the District's procedures for the establishment and operation of school advisory councils (SACs). We noted instances in which the SACs were not presented to the Board for approval and, in other instances, the compositions of the SACs approved by the Board were not in accordance with statutory and Board policy requirements. Additionally, our review of the minutes kept by the SACs disclosed that improvements were needed in the maintenance of the minutes of the council meetings to document all actions taken at the meetings.

Recommendation:

We recommend that the District enhance procedures to ensure that memberships of the SACs are consistent with the composition of the community served by the school, comprised of a majority of persons not employed by the school, and presented to the Board for review and approval. Additionally, guidelines should be developed to ensure that the minutes of SAC meetings record such information as necessary to ensure compliance with the Sunshine Law requirements.

MIAMI-DADE SCHOOL DISTRICT POLICY – ALLOWING ELEMENTARY STUDENTS

Policy - School Board of Miami-Dade County www.dadeschools.net

<http://www.dadeschools.net/board/rules/Chapt1/1b-1.031.pdf> . Rule 6Gx13-1B-1.031 (pg. 2)

II. COMPOSITION AND PROCEDURAL REQUIREMENTS

B. Student (1) --- Advisory councils of vocational/adult-technical centers, high schools, middle schools, and elementary schools containing grades five and/or six shall include students. Elementary schools not housing grades five and six may include students on their advisory councils. Elementary schools may include no more than one student representative. All students at each of the vocational/adult technical, senior high, middle or elementary schools must be given an opportunity to elect their representative to the Educational Excellence School Advisory Council. Each school may establish its own nomination and election procedures.

E. Alternates --- One alternate for each group listed above should be selected in the same manner used to elect representatives for each group.

G. Business/Community Representative (1) --- This individual is to be appointed by the principal.

Note: SAC bylaws are incorporated into policy with areas for individual schools to put in amount of members etc...

PINELLAS SCHOOL DISTRICT POLICY - ALLOWING ELEMENTARY STUDENTS AND 'WHEN APPROPRIATE' ELECTION

<http://www.pcsb.org/planning/html/chapters/chpt2.htm#2.17>

2.16 COMMITTEES TO ADVISE THE BOARD (pg. 2-21)

(3) Composition of Councils: Council members include the school principal/director and an appropriately balanced number of teachers, education support employees, students, parents, and business and community representatives. A majority of the members of each school advisory council must be persons who are not employed by the school.

(b) Student representation shall be required for school advisory councils established at career technical centers and high schools and may be included for school advisory councils serving elementary and middle schools.

(4) Selection of Council Members: New council members shall be elected by their respective peer group, except for business and community representatives and the school principal/director.

3. Student(s), when appropriate, shall be elected by students; and,