

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 some 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 ss1012.01. AP's are not education support employees or teachers which are addressed to be elected members (by respective peer groups) and in the same statute, 1001.452, the law refers to 1012.01 to define who teachers and education support employees are.

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'...

Theresa McCormick
 5194 Huntington Cir NE, St. Petersburg, FL 33703
 Tel. 727.525.6395 || email: theresa@florida-family.net

TABLE OF CONTENTS:

1001.452 DISTRICTS AND SCHOOL ADVISORY COUNCILS.--.....	2
1012.01 DEFINITIONS.-- (CHAPTER 1012 – PERSONNEL).....	3
FLORIDA SCHOOL DISTRICTS.....	4
GLADES – 2005 --- (MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS).....	4
BAY – 2005 --- (MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS).....	4
BREVARD – 2005 --- (MISAPPROPRIATION/SPENDING OF FSR -RECOGNITION FUNDS).....	4
COLUMBIA – 2006 --- SAC COMPOSITION & "SUNSHINE" - INFORMAL MEETING.....	5
DESOTO – 2007 --- SAC – MINORITY, NON-EMPLOYEES, LACK OF BUSINESS MEMBER.....	5
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).....	6
DUVAL -2005 --- SAC MEMBERSHIP – MINORITY DEFICIT OVER 16%.....	6
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.....	7
GADSDEN – 2006 --- SAC MEMBERSHIP – MINORITY DEFICIT OF 15% & MORE.....	7
GADSDEN – 2006 --- SAC MEMBERSHIP – MINORITY DEFICIT OF 15% & MORE.....	8
HAMILTON – 2006 --- SAC MEMBERSHIP – MINORITY.....	8
HARDEE – 2007 --- SAC - LACKING STUDENT & SB REVIEW & SUNSHINE.....	8
HARDEE – 2006 --- SAC MEMBERSHIP, SI FUNDS & SUNSHINE.....	8
HOLMES – 2007 --- SAC MEMBERSHIP – LACK OF SAC TRAINING FOR PRINCIPALS & DISTRICT ADMINISTRATORS.....	9
JACKSON - 2007 --- SAC MEMBERSHIP & ASST. PRINCIPALS.....	9
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.....	10
LIBERTY – 2006 --- MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS.....	11
MADISON - 2006 --- SAC – NO ELECTION, PRINCIPAL DECIDES MEMBERSHIP.....	11
MARION – 2002 --- MINUTES – GOV'T IN SUNSHINE.....	11
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.....	12
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

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:

FLORIDA SCHOOL DISTRICTS

GLADES – 2005 --- (MISAPPROPRIATION/SPENDING OF FSR - RECOGNITION FUNDS)

Report No. 2005-154 Glades - Financial, Operational & Federal

http://www.state.fl.us/audgen/pages/pdf_files/2005-154.pdf

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 --- (MISAPPROPRIATION/SPENDING OF 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 --- (MISAPPROPRIATION/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 --- MISAPPROPRIATION/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.