

Supplemental Audit Program
For the Fiscal Year Ended June 30, 2000

Coordinator/Reviewer _____ Date _____

WORKFORCE DEVELOPMENT EDUCATION PROGRAM - STUDENT FEES

Aud. Workpaper
Int. Reference

For student fees applicable to the District's Workforce Development Education Program complete the following procedures:

1. Perform appropriate internal control work over student fees for the District's/College's Workforce Development Education Program.
2. Review any fee audits completed by District/College personnel.
3. For Workforce Development Education Programs, select a sample of students from the 1999-2000 class rolls and:
 - a. Test student fees from class rolls to collection and deposit and trace to posting on books of account. (See Section 239.117, F.S.)
 - b. Were fees assessed (excluding those for Continuing Workforce Education courses and certain user type fees) in accordance with the fee rates approved by the FDOE? (Boards may vary fees up to 10% less than the fee rates established by FDOE. Also Boards must establish the fee rate for Workforce Continuing Education Courses and user fees.)
 - c. Did fees for students who are not residents for tuition purposes offset the full cost of instruction? (Applies to all Workforce Development Programs. See Section 239.117 (6) (a), (7).)
 - d. Were fee exemptions and waivers granted only in accordance with applicable Florida Statutes? (See Sections 239.117(2), (3), (4), (5), and 239.5142(2), F.S.)
 - e. Determine that students for whom deferred fees were not collected were not reported for funding purposes for any courses for which they subsequently registered. (See Section 239.117(9), (10), (11), (12), F.S.)
4. For continuing workforce education programs determine whether:
 - a. At least 50% of the expenditures for the continuing workforce education program were derived from fees? (Section 239.117(6)(b), (7).)
 - b. Fees established for Workforce Continuing Education Courses were approved by the Board? (See Section 239.117(6)(b), (7).)
5. Each District/College is authorized to establish specific fees for workforce development instruction not reported for state funding purposes or not reported as state funded full-time equivalent students. Determine whether the District/College offered this type workforce development courses and provide examples.
6. Determine that none of the Workforce Development Education Program funds were used to support direct or indirect costs of the District's K-12 programs.
7. Ensure that the working papers include adequate narrative description of work performed, findings, and conclusions.

_____ Audit Entity

ATL _____ Date _____

Supplemental Audit Program
For the Fiscal Year Ended June 30, 2000

Coordinator/Reviewer _____ Date _____

WORKFORCE DEVELOPMENT EDUCATION PROGRAM - ENROLLMENT AND COMPLETIONS

The adult education and vocational programs of the district school boards and community colleges were funded in 1996-97 based on FTE's with lump sum appropriations for the 1997-98 and 1998-99 fiscal years. For the 1999-2000 and 2000-2001 fiscal years funding is based, in part, on certain performance standards. The district school boards and community colleges provide certain performance data to the Florida Department of Education, which compiles the data and factors it into the funding formula. Performance measures represent student completions of certain courses or defined points within a course referred to as Occupational Completion Points (OCP) for Vocational Certificates and Associate of Science Degrees. Performance measures represent student completions or attainment of certain educational levels for the Adult General Education program referred to as Literacy Completion Points (LCP). (See Section 239, F.S.)

Reference Material:

1998-99 District Workforce Development Education Data Base Handbook - Produced August 1998.

The Florida Community College System - Student Data Base Data Element Dictionary - Version 10.1 dated August 14, 1998.

For students enrolled in the District School Board's or Community College's Workforce Development Education Program complete the following procedures.

1. Perform appropriate internal control work over student enrollments and completions for the Workforce Development Education Program.
2. Review the sample of students enrolled in the Workforce Development Education Program provided by the Auditor General's IT Audit Division and perform the following steps-. (NOTE: The sample represents student completions during the 1998-99 fiscal year.)
 - a. Is the student's name and identification number correct?
 - b. Was the student enrolled in the program(s) shown? (For GED students see step 2.i.)
 - c. If the "LEPEL" field is coded with a (1) is there adequate documentation in the file that the student was Limited in English Proficiency? (See pages 69 and 70 of Attachment "A" for District School Boards and page 33 of Attachment "B" for Community Colleges.)
 - d. If the "DISABE" field is coded with a (1) is there adequate documentation in the file that the student was disabled?
 - e. If the "FINAID" field is coded with a (1) is there adequate documentation in the file that the student was receiving financial aid? (Community Colleges only)
 - f. Is the Occupational Completion Point (OCP) or Literacy Completion Point (LCP) coded correctly? This step will require the auditor to determine that the student completed the course and/or competencies for the OCP and obtained the required grade competency level for the LCP. Competencies (OCP's or LCP'S) for the various Workforce Development programs are shown in the Florida Department of Education's Curriculum Framework which is a database accessible by District or CC personnel. In determining whether the District or CC has entered the correct code for the course OCP/LCP the auditor should begin with a request to District or CC personnel for the curriculum framework applicable to the course the student was enrolled in. Based on the required competencies shown in the curriculum framework, determine how the District or CC measured and documented that the student completed the required competencies. The auditor may find that competencies are documented through various means including, but not limited to Training Plans, Checklists, Tests, Evaluations, Transcripts (CC - AS Degrees), etc.

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AND COMPLETIONS

Aud. Workpaper
Int. Reference

The Florida Department of Education has not published a structured or otherwise defined document for evaluating and documenting completions/competencies; therefore, the auditor should exercise judgment in evaluating the adequacy of the available documentation. (NOTE: Some CC sample items will not have a code for OCP/LCP. These sample items represent students in 'Degree' programs for which the competency is that the student must have passed the required coursework for the degree.)

- g. Determine that the OCP program hours (PHRS field on the sample) agree with the course hours established at the District or CC. Document any exceptions. Not required for CC courses leading to a degree. (NOTE: Inquire whether students are evaluated to determine competency level prior to entering a postsecondary vocational course of study. Document the DSB/CC procedures as appropriate.)
 - h. Determine that the time elapsed between the date of the student's enrollment in the course and the date of completion is consistent with the established program hours. For any exceptions, record the enrollment and completion dates and the course schedule, e.g., M-W-F, 7:00 p.m. to 9:00 p.m.
 - i. For those students shown as completing GED programs (Program code 9900020) determine that the student was enrolled in an adult education course during either the 1997-98 or 1998-99 school years. No other audit procedures are required for these students.
3. Determine that courses reported for funding are taught or supervised by instructional personnel employed by and/or under contract with the district. (239.117(13), F.S.) This test of courses may be made from the courses identified in step 2 above or judgmentally selected based on the auditors risk assessment.
 4. For students exempted from taking a course or granted academic or vocational credit through means other than actual coursework completed at the district, determine that procedures are in place to ensure that such students are not counted for enrollment purposes? (239.117(13), F.S.)
 5. Ensure that the working papers include adequate narrative description of work performed, findings, and conclusions.