REPORT NO. 2014-043
NOVEMBER 2013

BROWARD COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2012

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENTS

Broward County District School Board members and the Superintendents of Schools who served during the 2011-12 fiscal year are listed below:

Member	District No.
Ann Murray, Vice Chair to 11-22-11, Chair from 11-23-11	1
Patricia Good	2
Maureen S. Dinnen	3
David Thomas to 8-11-11 (1)	4
Donna Pilger Korn from 8-26-11	4
Benjamin J. Williams, Chair to 11-22-11	5
Laurie Rich Levinson, Vice Chair from 11-23-11	6
Nora Rupert	7
Robin Bartleman	At-Large
Jennifer L. Gottlieb to 8-12-11 (2)	At-Large
Katherine M. Leach from 8-26-2011	At-Large

Robert W. Runcie, Superintendent from 10-5-11
Donnie Carter, Interim Superintendent to 10-4-11

Notes:

(1) Board member resigned on 8-11-11 and the position remained vacant until replaced on 8-26-11.

(2) Board member resigned on 8-12-11 and the position remained vacant until replaced on 8-26-11.

The examination team leader was Christopher E. Tynes, CPA, and the examination was supervised by Aileen Peterson, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2012

CELLA	Comprehensive English Language Learning Assessment
CTE	Career and Technical Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FCAT	Florida Comprehensive Assessment Test
FES	Fluent English Speaker
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic and ESOL, the Broward County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012:

- **Thirty-nine of the 286 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits toward certification in out-of-field subject areas, or the earning of required in-service training points in ESOL strategies.**
- **Thirty-six of the 246 students in our Basic sample and 144 of the 572 students in our ESOL sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**

Noncompliance related to reported FTE resulted in 74 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 427.2250 but has a potential impact on the District's weighted FTE of a negative 490.7196. Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 134 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Broward County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $1,707,321 (negative 490.7196 times $3,479.22).

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF BROWARD COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Broward County.

The governing body of the District is the District School Board that is composed of nine members (seven elected members and two members are appointed at-large). The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 319 schools serving prekindergarten through twelfth grade students, reported 257,341.41 unweighted FTE for those students, and received approximately $522 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately $29.2 million for student transportation as part of the State funding through FEFP.

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

INDEPENDENT AUDITOR'S REPORT
BROWARD COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated February 11, 2013, that the Broward County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following material noncompliance:

1. Teachers

   Thirty-nine of the 286 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in out-of-field subject areas, and the earning of required in-service training points in ESOL strategies.[1]

2. Students

   Thirty-six of the 246 students in our Basic sample[2] and 144 of the 572 students in our ESOL sample[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic and ESOL, the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

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

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[1]*For teachers, see SCHEDULE D, Finding Nos. 2, 5, 6, 8, 13, 22, 23, 28, 29, 35, 41, 50, 55, 58, 59, 61, 62, 63, 67, 68, 70, 73, and 74.*

[2]*For Basic, see SCHEDULE D, Finding Nos. 56, 57, 64, 65, 71, and 72.*

[3]*For ESOL, see SCHEDULE D, Finding Nos. 1, 3, 4, 9, 10, 11, 12, 14, 15, 16, 17, 19, 20, 24, 25, 27, 30, 31, 36, 38, 42, 43, 44, 45, 46, 47, 51, 52, 54, 56, 57, 60, 64, 66, 69, 71, and 72.*

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic and ESOL. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[4] and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
November 18, 2013

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

SCHEDULE A

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 257,341.41 unweighted FTE at 319 schools to the Department of Education for the fiscal year ended June 30, 2012.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (319) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (27,295) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	302	20	20,259	246	36	187,112.5300	185.3411	(228.3154)
Basic with ESE Services	316	22	3,365	160	15	41,355.1500	140.5492	(38.9350)
ESOL	289	20	2,965	572	144	19,326.8800	473.9828	(145.1946)
ESE Support Levels 4 and 5	192	16	625	348	23	2,692.2400	303.6975	(14.6800)
Career Education 9-12	49	1	81	40	2	6,854.6100	5.0000	(.1000)
All Programs	319	23	27,295	1,366	220	257,341.4100	1,108.5706	(427.2250)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,038) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. From the population of teachers, we sampled 286 and found exceptions for 39 of those teachers.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See SCHEDULES B, C, and D.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE

(For Illustrative Purposes Only)

For the Fiscal Year Ended June 30, 2012

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	73.4539	1.102	80.9462
102	Basic 4-8	27.1222	1.000	27.1222
103	Basic 9-12	(328.8915)	1.019	(335.1404)
111	Grades K-3 with ESE Services	6.5000	1.102	7.1630
112	Grades 4-8 with ESE Services	2.5000	1.000	2.5000
113	Grades 9-12 with ESE Services	(47.9350)	1.019	(48.8458)
130	ESOL	(145.1946)	1.161	(168.5709)
254	ESE Support Level 4	(12.1800)	3.550	(43.2390)
255	ESE Support Level 5	(2.5000)	5.022	(12.5550)
300	Career Education 9-12	(.1000)	.999	(.0999)
Total		(427.2250)		(490.7196)

[1] *See NOTE A6.*

[2] *These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)*

[3] *Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]			
No.	**Program**	**#0131**	**#0361**	**#0422**	**Balance Forward**
101	Basic K-3	2.7067	.....	.....	2.7067
102	Basic 4-8	.4567	.....	1.1800	1.6367
103	Basic 9-12	.....	6.1000	.....	6.1000
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(3.1634)	(6.1000)	.....	(9.2634)
254	ESE Support Level 4	.....	.....	(.6800)	(.6800)
255	ESE Support Level 5	.....	.....	(.5000)	(.5000)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0571**	**#0691**	**#0811**	**#1011**	**Balance Forward**
101	2.7067	22.0515	8.1000	1.9400	.....	34.7982
102	1.6367	1.9004	3.1500	.....	7.3674	14.0545
103	6.1000	.....	.....	.....	.....	6.1000
111	.0000	.....	.....	1.0000	.....	1.0000
112	.0000	.....	.....	.....	.5000	.5000
113	.0000	.....	.....	.....	.....	.0000
130	(9.2634)	(23.9519)	(11.2500)	(1.9400)	(7.3674)	(53.7727)
254	(.6800)	.....	.....	(1.0000)	(.5000)	(2.1800)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#1241**	**#1781**	**#1901**	**#2511**	**Balance Forward**
101	34.7982	.....	6.3002	.....	.....	41.0984
102	14.0545	.....	1.4001	.....	.4667	15.9213
103	6.1000	11.9000	.....	6.8250	.....	24.8250
111	1.0000	.....	.....	.....	.....	1.0000
112	.5000	.....	.....	.....	.....	.5000
113	.0000	1.5000	.....	1.5000	.....	3.0000
130	(53.7727)	(11.9000)	(7.7003)	(6.8250)	(.4667)	(80.6647)
254	(2.1800)	(1.0000)	.....	(1.0000)	.....	(4.1800)
255	(.5000)	(.5000)	.....	(.5000)	.....	(1.5000)
300	.0000	.....	.....	(.1000)	.....	(.1000)
Total	.0000	.0000	.0000	(.1000)	.0000	(.1000)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#2751**	**#3331**	**#3631**	**#3821**	**Balance Forward**
101	41.0984	.....	.....	8.8961	11.6469	61.6414
102	15.9213	.....	7.2488	1.8668	1.4253	26.4622
103	24.8250	.7735	.....	.....	.....	25.5985
111	1.0000	.....	.....	5.0000	.5000	6.5000
112	.5000	.....	.....	2.0000	.....	2.5000
113	3.0000	.5000	.....	.....	.....	3.5000
130	(80.6647)	(.7735)	(7.2488)	(10.7629)	(13.0722)	(112.5221)
254	(4.1800)	(1.0000)	.....	(6.0000)	(.5000)	(11.6800)
255	(1.5000)	.....	.....	(1.0000)	.....	(2.5000)
300	(.1000)	.....	.....	.....	.....	(.1000)
Total	(.1000)	(.5000)	.0000	.0000	.0000	(.6000)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#5009**	**#5141**	**#5341**	**#5410**	**Balance Forward**
101	61.6414	.....	1.7375	.....	10.0750	73.4539
102	26.4622	.....	.6600	.....	.....	27.1222
103	25.5985	(85.0000)	.....	(55.2800)	.....	(114.6815)
111	6.5000	.....	.....	.....	.....	6.5000
112	2.5000	.....	.....	.....	.....	2.5000
113	3.5000	(17.8000)	.....	(3.4800)	.....	(17.7800)
130	(112.5221)	(12.9000)	(2.3975)	(1.3000)	(10.0750)	(139.1946)
254	(11.6800)	(.5000)	.....	.....	.....	(12.1800)
255	(2.5000)	.....	.....	.....	.....	(2.5000)
300	(.1000)	.....	.....	.....	.....	(.1000)
Total	(.6000)	(116.2000)	.0000	(60.0600)	.0000	(176.8600)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2012

		Proposed Adjustments[1]		
No.	**Program**	**Brought Forward**	**#5481**	**Total**
101	Basic K-3	73.4539	.....	73.4539
102	Basic 4-8	27.1222	.....	27.1222
103	Basic 9-12	(114.6815)	(214.2100)	(328.8915)
111	Grades K-3 with ESE Services	6.5000	.....	6.5000
112	Grades 4-8 with ESE Services	2.5000	.....	2.5000
113	Grades 9-12 with ESE Services	(17.7800)	(30.1550)	(47.9350)
130	ESOL	(139.1946)	(6.0000)	(145.1946)
254	ESE Support Level 4	(12.1800)	.....	(12.1800)
255	ESE Support Level 5	(2.5000)	.....	(2.5000)
300	Career Education 9-12	(.1000)	.....	(.1000)
Total		(176.8600)	(250.3650)	(427.2250)

[1] *These proposed adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2011-12* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic and ESOL, the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 51.

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

Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Hallandale Elementary School (#0131)

1. [Ref. 13101] ELL Committees were not convened to consider two students' continued ESOL placements. We noted that one student scored English proficient on all parts of the CELLA test while in the first grade and one student scored English proficient on all parts of the CELLA test and achieved a Level 4 on the Reading portion of the FCAT test while in fourth grade. We propose the following adjustment:

101 Basic K-3	.9567	
102 Basic 4-8	.4567	
130 ESOL	(1.4134)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Hallandale Elementary School (#0131) (Continued)		
2. [Ref. 13170] One teacher was not approved by the School Board to teach ESOL out of field until February 7, 2012, which was after the October 2011 survey. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until February 7, 2012, which was after the October 2011 survey. We propose the following adjustment:		
101 Basic K-3	1.7500	
130 ESOL	(1.7500)	.0000
		.0000
Blanche Ely High School (#0361)		
3. [Ref. 36101] ELL Committees were not convened to consider two students' extended ESOL placements for a fourth or fifth year. We propose the following adjustment:		
103 Basic 9-12	1.8500	
130 ESOL	(1.8500)	.0000
4. [Ref. 36102] One student was incorrectly reported in ESOL. The student scored English proficient on all parts of the CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
5. [Ref. 36170/73/74] Three teachers taught Language Arts (Ref. 36174) or Basic subject area (Ref. 36170/73) courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Blanche Ely High School (#0361) (Continued)		
Ref. 36170		
103 Basic 9-12	1.2000	
130 ESOL	(1.2000)	.0000
Ref. 36173		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
Ref. 36174		
103 Basic 9-12	.3500	
130 ESOL	(.3500)	.0000

6. [Ref. 36171] One teacher had been appropriately approved by the School Board to teach out of field in a prior year but had earned none of the 12 college credit hours towards certification in the out-of-field subject area (Social Science) required by rule and the teacher's education timeline. We propose the following adjustment:

103 Basic 9-12	1.3500	
130 ESOL	(1.3500)	.0000
		.0000

Sunset School (#0422)

7. [Ref. 42201] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Sunset School (#0422) (Continued)		
8. [Ref. 42270] One teacher was not properly certified to teach five Basic subject areas and was not approved by the School Board to teach these Basic subject areas out of field. The teacher held certification in Emotionally Handicapped but taught courses that required certification in the Basic subject areas of English, Reading, Math, Science, and Social Science. We also noted the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	1.1800	
254 ESE Support Level 4	(1.1800)	.0000
		.0000
Tedder Elementary School (#0571)		
9. [Ref. 57101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.4751	
130 ESOL	(.4751)	.0000
10. [Ref. 57102] The files for 23 ELL students did not contain *ELL Student Plans* that were reviewed and updated for the 2011-12 school year. We noted that the students' files did contain course schedules; however, these schedules did not specify what courses, if any, would employ ESOL strategies. We also noted the following exceptions for 2 of these students: (a) the English language proficiency of 1 student was not assessed within 30 school days prior to the student's ESOL placement for a fourth year, and (b) 1 student's file did not contain documentation of parental notification of the student's ESOL placement. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Tedder Elementary School (#0571) (Continued)		
101 Basic K-3	18.9519	
102 Basic 4-8	1.4253	
130 ESOL	(20.3772)	.0000
11. [Ref. 57103] The file for one ELL student did not contain documentation to support that the parents were notified of their child's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.9667	
130 ESOL	(.9667)	.0000
12. [Ref. 57104] An ELL Committee was not convened to consider a student's continued ESOL placement after being assessed FES. Consequently, the student's ESOL placement was not adequately supported. We propose the following adjustment:		
101 Basic K-3	.9667	
130 ESOL	(.9667)	.0000
13. [Ref. 57170] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
101 Basic K-3	1.1662	
130 ESOL	(1.1662)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Stirling Elementary School (#0691)		
14. [Ref. 69101] ELL Committees were not convened to consider nine students' extended ESOL placements for a fourth, fifth, or sixth year. We noted that three of these students scored English proficient on all parts of the CELLA test and the files for two of these students did not contain *ELL Student Plans* that were reviewed and updated for the 2011-12 school year. We propose the following adjustment:		
101 Basic K-3	6.6500	
102 Basic 4-8	1.8000	
130 ESOL	(8.4500)	.0000
15. [Ref. 69102] The files for two ELL students did not contain *ELL Student Plans* that were reviewed and updated for the 2011-12 school year. We also noted the file for one of the students did not contain documentation that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.5000	
102 Basic 4-8	.9000	
130 ESOL	(1.4000)	.0000
16. [Ref. 69103] The files for two ELL students were missing and could not be located. We propose the following adjustment:		
101 Basic K-3	.9500	
102 Basic 4-8	.4500	
130 ESOL	(1.4000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Broadview Elementary School (#0811)		
17. [Ref. 81101] We noted the following exceptions involving two ELL students:		
a. The file for one student did not contain any documentation to support the student's initial ESOL placement.		
b. One student scored English proficient on all parts of the CELLA test while in the second grade and an ELL Committee was not convened to consider the student's continued ESOL placement.		
We propose the following adjustment:		
101 Basic K-3	1.9400	
130 ESOL	(1.9400)	.0000
18. [Ref. 81102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000
Henry D. Perry Middle School (#1011)		
19. [Ref. 101101] An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year. We propose the following adjustment:		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
20. [Ref. 101102] The file for one ELL student did not contain an *ELL Student Plan* that was reviewed and updated for the 2011-12 school year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Henry D. Perry Middle School (#1011) (Continued)		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
21. [Ref. 101103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
22. [Ref. 101170/73] The parents of ELL students taught by two out-of-field teachers in ESOL were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 101170		
102 Basic 4-8	.5668	
130 ESOL	(.5668)	.0000
Ref. 101173		
102 Basic 4-8	3.3006	
130 ESOL	(3.3006)	.0000
23. [Ref. 101171/72] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 101171		
102 Basic 4-8	1.8500	
130 ESOL	(1.8500)	.0000
Ref. 101172		
102 Basic 4-8	.1500	
130 ESOL	(.1500)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Northeast High School (#1241)		
24. [Ref. 124101] ELL Committees were not convened to consider six students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the English language proficiency for one of the students was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:		
103 Basic 9-12	3.4000	
130 ESOL	(3.4000)	.0000
25. [Ref. 124102] The files for four ELL students did not contain *ELL Student Plans* that were reviewed and updated for one or more of the reporting surveys. We also noted that: (a) the parents of one of the students were not notified of the student's ESOL placement, and (b) ELL Committees were not convened to consider three of the students' extended ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:		
103 Basic 9-12	2.5000	
130 ESOL	(2.5000)	.0000
26. [Ref. 124103] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000
27. [Ref. 124104] The files for two ELL students were missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Northeast High School (#1241) (Continued)		
28. [Ref. 124170/71] Two teachers taught Basic subject area courses that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 124170		
103 Basic 9-12	2.6000	
130 ESOL	(2.6000)	.0000
Ref. 124171		
103 Basic 9-12	2.4000	
130 ESOL	(2.4000)	.0000
		.0000
Cypress Elementary School (#1781)		
29. [Ref. 178170/71] Two teachers taught Primary Language Arts and Basic subject area courses that included ELL students but had earned none of the 180 (Ref. 178170) or 120 (Ref. 178171) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 178170		
101 Basic K-3	6.3002	
130 ESOL	(6.3002)	.0000
Ref. 178171		
102 Basic 4-8	1.4001	
130 ESOL	(1.4001)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Piper High School (#1901)		
30. [Ref. 190101] An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
31. [Ref. 190102] The file for one ELL student was missing and could not be located. We propose the following adjustment:		
103 Basic 9-12	.8000	
130 ESOL	(.8000)	.0000
32. [Ref. 190103] The *Matrix of Services* form for one ESE student was missing and could not be located. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
33. [Ref. 190104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
34. [Ref. 190105] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.1000)	(.1000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Piper High School (#1901) (Continued)		
35. [Ref. 190170] One teacher had been appropriately approved by the School Board to teach English out-of-field in a prior year; however, the teacher had earned none of the six college credits toward certification in English as required by rule and the teacher's education timeline. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	5.2750	
130 ESOL	(5.2750)	.0000
		(.1000)
Atlantic West Elementary School (#2511)		
36. [Ref. 251101] The *ELL Student Plan* for one student was not reviewed and updated until November 11, 2011, which was after the October 2011 survey. We propose the following adjustment:		
102 Basic 4-8	.4667	
130 ESOL	(.4667)	.0000
		.0000
J. P. Taravella High School (#2751)		
37. [Ref. 275101] One ESE student withdrew from school prior to the February 2012 reporting survey and should not have been included with the survey's results. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
J. P. Taravella High School (#2751) (Continued)		
38. [Ref. 275102] One ELL student scored English proficient on all parts of the CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.3417	
130 ESOL	(.3417)	.0000
39. [Ref. 275103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
40. [Ref. 275104] The *Matrix of Services* form for one ESE student was missing and could not be located. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
41. [Ref. 275170] The parents of ELL students taught by one out-of-field ESOL teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.4318	
130 ESOL	(.4318)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Silver Trail Middle School (#3331)		
42. [Ref. 333101] The files for two ELL students did not contain *ELL Student Plans* that were reviewed and updated for the 2011-12 school year. We also noted that an ELL Committee was not convened to consider one of the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
102 Basic 4-8	1.7680	
130 ESOL	(1.7680)	.0000
43. [Ref. 333102] The files for ten ELL students did not contain documentation that the parents had been notified of their children's ESOL placements. We also noted that the *ELL Student Plans* for two of the students were not reviewed and updated for the 2011-12 school year. We propose the following adjustment:		
102 Basic 4-8	5.4808	
130 ESOL	(5.4808)	.0000
		.0000
Parkside Elementary School (#3631)		
44. [Ref. 363101] An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year who had been assessed FES. We also noted that the file did not contain an *ELL Student Plan* that was reviewed and updated for the 2011-12 school year. We propose the following adjustment:		
101 Basic K-3	.9667	
130 ESOL	(.9667)	.0000
45. [Ref. 363102] The files for seven students did not contain *ELL Student Plans* that were reviewed and updated for the 2011-12 school year. We also noted the following exceptions involving three of these students:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)

Parkside Elementary School (#3631) (Continued)

a. An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year.

b. One student's file did not contain documentation to support that the student's parents had been notified of their child's ESOL placement.

c. The parental notification letter of one student's ESOL placement was not dated; consequently, we could not determine that parental notification was made timely (i.e., prior to the reporting survey).

We propose the following adjustment:

101 Basic K-3	5.8002	
102 Basic 4-8	.9334	
130 ESOL	(6.7336)	.0000

46. [Ref. 363103] One student scored English proficient on all parts of the CELLA test while in the first grade and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.9667	
130 ESOL	(.9667)	.0000

47. [Ref. 363104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.9334	
130 ESOL	(.9334)	.0000

48. [Ref. 363105] There was no evidence that the *Matrix of Services* forms for seven ESE students had been reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Parkside Elementary School (#3631) (Continued)		
111 Grades K-3 with ESE Services	2.5000	
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	(3.5000)	
255 ESE Support Level 5	(1.0000)	.0000

49. [Ref. 363106] The *Matrix of Services* forms for three ESE students (each student earning .5000 FTE) incorrectly included three Special Consideration points designated for PK students who earned less than .5000 FTE. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.5000	
254 ESE Support Level 4	(2.5000)	.0000

50. [Ref. 363170/71] The parents of ELL students taught by two out-of-field ESOL teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 363170		
101 Basic K-3	.3875	
130 ESOL	(.3875)	.0000
Ref. 363171		
101 Basic K-3	.7750	
130 ESOL	(.7750)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Liberty Elementary School (#3821)		
51. [Ref. 382101] The files for 16 ELL students did not contain *ELL Student Plans* that were reviewed and updated for the 2011-12 school year. We also noted that ELL Committees were not convened to consider 5 of the students' extended ESOL placements for a fourth or fifth year and 3 of the students were assessed FES. We propose the following adjustment:		
101 Basic K-3	7.1097	
102 Basic 4-8	.4751	
130 ESOL	(7.5848)	.0000
52. [Ref. 382102] Two students were reported incorrectly in ESOL in the October 2011 survey. The students had been exited from the ESOL Program prior to the reporting survey and should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:		
102 Basic 4-8	.9502	
130 ESOL	(.9502)	.0000
53. [Ref. 382103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
54. [Ref. 382104] The files for two ELL students did not contain *ELL Student Plans* or documentation to support that the students' parents had been notified of their children's ESOL placements. We propose the following adjustment:		
101 Basic K-3	1.4502	
130 ESOL	(1.4502)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Liberty Elementary School (#3821) (Continued)		
55. [Ref. 382170/71] The parents of ELL students taught by two out-of-field ESOL teachers were not notified of the teachers' out-of-field status. We also noted that one of the teachers (Ref. 382171) earned only 60 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:		
Ref. 382170		
101 Basic K-3	1.1497	
130 ESOL	(1.1497)	.0000
Ref. 382171		
101 Basic K-3	1.9373	
130 ESOL	(1.9373)	.0000
		.0000
Mavericks High of North Broward County (#5009)		
56. [Ref. 500901] As explained in NOTE A-3., a numerical value known as FTE is assigned to each student according to the student's hours and days of attendance in particular educational programs. For high school students, 1.0000 FTE (or .5000 FTE per survey for the October 2011 and February 2012 surveys) is defined as one student in membership in a program or group of programs for 25 hours per week for 180 days. For this School, we determined that the bell schedule for 578 students (9 students were in our Basic sample, 4 students were in our Basic with ESE Services sample, and 12 students were in our ESOL sample) only reflected 20 hours of on-campus instruction per week.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
Mavericks High of North Broward County (#5009) (Continued)	
The students' remaining 5 hours of weekly instruction were reported in course No. 0500500 (Personal, Career, and School Development Skills 1) that was classified as experiential education (an off-campus course).	
We inquired as to the specifics concerning this off-campus activity and were advised that the students were participating in an online Federal Deposit Insurance Corporation (FDIC) course. We requested supporting documentation for this off-campus activity; however, none was provided that indicated the students who had participated in this course during the October 2011 and February 2012 reporting surveys.	
School management further advised us that the School reported all students' schedules based on a planned calendar of 225 instructional days, which at 4 hours of instruction per day, would equate to the 900-hour equivalent of instruction supporting the .5000 FTE per student per survey. The calendar provided to us indicated the following days of instruction: August 22, 2011, through June 7, 2012 (180 days), and June 11 through 28, 2012 (14 days) for a total of 194 days, not 225 days as planned. We also noted the students in the 14-day period of the June 2012 survey were only reported for one course (Course No. 1700370 [Critical Thinking and Study Skills]) and listed only 272 students as being enrolled while during the regular 180-day school year there were 578 students reported for five courses each.	
Consequently, we concluded that the additional 14 days of instruction were not a fundable part of the school calendar for the 578 students in the October 2011 and February 2012 reporting surveys. Therefore, based on a 180-day calendar, the 20-hour instructional week equated instead to .4000 FTE per student per survey, resulting in FTE being overreported by approximately .1000 FTE per student per survey.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of North Broward County (#5009) (Continued)		
Additionally, we noted the following exceptions involving 4 of the 578 students as follows:		
a. The files for 3 ELL students did not contain *ELL Student Plans* that were reviewed and updated for the 2011-12 school year. We also noted that one of the files did not contain documentation to support that the parents of the student had been notified of their child's ESOL placement.		
b. The file for one ELL student was missing and could not be located.		
Accordingly, we propose the following adjustment:		
103 Basic 9-12	(73.5000)	
113 Grades 9-12 with ESE Services	(14.1000)	
130 ESOL	(1.5000)	(89.1000)

NOTE: The School reported a total of 623 students in Course No. 0500500 for the two surveys. However, 45 of the 623 students are proposed for adjustment in Finding No. 57 (Ref. 500902), and are not proposed for adjustment in this Finding.

Follow-Up to Management's Response to Finding No. 56

In response to our examination Findings, the Superintendent also provided a response from the CEO of Mavericks in Education, Florida, LLC, representing the Mavericks High Schools in Broward County (Charter School) who acknowledges the above-cited Finding; however, the CEO contends that the structure of the schedule and associated calendar were correct in its inclusion of the additional 14 days towards the 900 instructional hours in the calculation of a full-time FTE.

(Follow-Up to Management's Response to Finding No. 56 Continues on the Next Page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
Mavericks High of North Broward County (#5009) (Continued)	
Follow-Up to Management's Response to Finding No. 56 (Continued)	
The CEO noted the additional days were part of a planned calendar and that the schedule at that time was a continuation of the same coursework presented throughout the school year. The CEO further noted that the one-course schedule reported during the days beyond the 180-day school year (using a "generic" course number to report this one-course schedule) represented all of the subjects covered by each individual student that were specific to the student's graduation plan.	
However, our review disclosed that the schedule originally was set up to be a 5-hour school day with an 180-day school year to equate to the 900-hour equivalent. The schedule consisted of a base of 20 hours with a fifth hour (making up the remaining 5 hours of the survey week) to be provided through an off-campus activity for which, as noted in the Finding, supporting documentation was not provided. The planned calendar of 225 days was not possible with the school starting in August 2011; consequently, the total number of days, if the 14 days were included, equated to only 194 days.	
We also note that the description of the schedule and calendar above does not coincide with any known model of instruction and would require the review and approval of the Department of Education. Thus, we concluded that the school year ended at the 180-day mark and that the additional 14 days over the summer were for those students who would normally need to attend a summer school schedule for remediation or credit recovery purposes. Accordingly our Finding stands as presented.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of North Broward County (#5009) (Continued)		
57. [Ref. 500902] The attendance records for 45 students (3 students were in our Basic sample, 1 student was in our Basic with ESE Services sample, 3 students were in our ESOL sample, and 1 student was in our ESE Support Levels 4 and 5 sample) were missing and could not be located. We also noted the following additional exceptions involving 12 of these students:		
a. The file for one ELL student was missing and could not be located.		
b. The bell schedule for 11 of these students only reflected 20 hours per week of instruction. (See Finding No. 56 [Ref. 500901].) We also noted that one of these students was not reported in accordance with the student's *Matrix of Services* form.		
We propose the following adjustment:		
103 Basic 9-12	(21.8000)	
113 Grades 9-12 with ESE Services	(3.7000)	
130 ESOL	(1.1000)	
254 ESE Support Level 4	(.5000)	(27.1000)
58. [Ref. 500970/71/73] Three teachers taught Language Arts classes that included ELL students but were not properly certified to teach ESOL and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 500970		
103 Basic 9-12	3.5000	
130 ESOL	(3.5000)	.0000
Ref. 500971		
103 Basic 9-12	2.4000	
130 ESOL	(2.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of North Broward County (#5009) (Continued)		
Ref. 500973		
103 Basic 9-12	3.1000	
130 ESOL	(3.1000)	.0000

59. [Ref. 500972] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Biology but taught courses that required certification in Chemistry. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We propose the following audit adjustment:

103 Basic 9-12	1.3000	
130 ESOL	(1.3000)	.0000
		(116.2000)

Somerset Academy (#5141)

60. [Ref. 514101] We noted the following exceptions involving two ELL students:

a. An ELL Committee was not convened to consider one student's extended ESOL placement for a fifth year until January 2012, which was after the student's August 2011 ESOL anniversary date and after the October 2011 survey.

b. One student scored English proficient on all parts of the CELLA test while in kindergarten and an ELL Committee was not convened to consider the student's continued ESOL placement.

We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Somerset Academy (#5141) (Continued)		
101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	(1.0000)	.0000

61. [Ref. 514170/72/73] Three teachers were not properly certified and were not approved by the Charter School Board to teach either Reading (Ref. 514172/73) or ESOL (Ref. 514170/72/73) out of field. We also noted that: (a) the parents of the students were not notified of the teachers' out-of-field status; (b) the teachers earned either none of the 180 (Ref. 514170), none of the 300 (Ref. 514173), or only 60 of the 300 (Ref. 514172) in-service training points in ESOL strategies required by rule and the teachers' in-service training timeline; (c) one teacher (Ref. 514170) did not complete the General Knowledge requirements within 12 calendar months of the teacher's date of hire; and (d) two teachers earned either none of the 30 hours (Ref. 514172) or none of the 6 hours (Ref. 514173) of college credit required towards certification in Reading in accordance with the teachers' education timeline. We propose the following adjustments:

Ref. 514170		
101 Basic K-3	.0200	
130 ESOL	(.0200)	.0000
Ref. 514172		
101 Basic K-3	.1500	
102 Basic 4-8	.1200	
130 ESOL	(.2700)	.0000
Ref. 514173		
101 Basic K-3	.2600	
102 Basic 4-8	.0400	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Somerset Academy (#5141) (Continued)		
62. [Ref. 514171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:		
101 Basic K-3	.0200	
130 ESOL	(.0200)	.0000
63. [Ref. 514174] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following audit adjustment:		
101 Basic K-3	.7875	
130 ESOL	(.7875)	.0000
		.0000
North University High (#5341)		
64. [Ref. 534101] We determined that the bell schedule for 449 students (11 students were in our Basic sample, 3 students were in our Basic with ESE sample, and 6 students were in our ESOL sample) only reflected 20 hours per week of on-campus instruction with the remaining 5 hours to be provided through off-campus courses reported under the Experiential Education group specifically reporting (Course Nos. 0500300/310 [Executive Internship 1 and 2] or Course Nos. 0500500/510/520 [Personal, Career, and School Development Skills 1-3]) that required 5 hours of documented time. Our review of the documentation for this time disclosed the following:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
North University High (#5341) (Continued)	
a. We noted one or more of the following exceptions for 146 students participating in on-campus student aide activities: (1) the students were noted as participating in their on-campus student aide activities during the same time as their reported bell schedule; (2) the students only had documentation of reported work of 2 hours weekly rather than the reported 5 hours; (3) the students reported no work hours; or (4) there was no documentation to support the students' reporting.	
b. We noted that 168 students (174 students less 6 students who had already been cited in a. above in another survey) were participating in programs provided by local community agencies such as Women in Distress (WID), Opportunities Industrialization Center (OIC) of Broward County, or offered by a local University graduate intern. Documentation provided by OIC indicated that the Program was funded by a Federal faith-based grant. The WID Program was funded by grants in partnership with Americorps. The "Intern Counseling Group" sessions offered by the local University were provided by a graduate intern fulfilling the requirements of the graduate's Internship Program and met once weekly for one hour. As the courses were funded via external sources, such coursework is not eligible for State funding under FEFP. Additionally, the School did not provide documentation to support the reported number of hours of student participation.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
North University High (#5341) (Continued)	
c. We noted that 88 students (93 students less 5 students who had already been cited in a. or b. above in another survey) were participating in volunteer activities coordinated by a third-party agency, Students Turn Adversity To Opportunity, Inc. (STATO). Documentation of student participation in the volunteer activities for 78 students was limited to timesheets that, in most cases, either did not indicate the hours that the students volunteered, were short the required 5 hours, or the hours indicated conflicted with the students' reported four-hour bell schedules.	
Additionally, there was no source documentation directly from the individual organizations where the students volunteered. Instead, all timesheets were signed by the STATO agency representative. The work of coordinating student volunteer activities was performed by the third-party agency, which is grant-funded via other Federal and local grant-related sources. Therefore, such coursework is not eligible for State funding under FEFP.	
d. We noted that 47 students (53 students less 6 students who had already been cited in a., b., or c. above in another survey) worked in off-campus employment-related activities. We noted that the timecards indicated that the students' work hours conflicted with their reported on-campus four-hour bell schedule or there was no documentation of the students' employment.	
We propose the following adjustment:	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
North University High (#5341) (Continued)		
103 Basic 9-12	(55.6800)	
113 Grades 9-12 with ESE Services	(3.4800)	(59.1600)

NOTE: The School reported a total of 452 students in the aforementioned courses for which there was not adequate support. However, 3 of the 452 students are proposed for adjustment in Finding Nos. 65 (Ref. 534102 - 1 student) and No. 66 (Ref. 534103 - 2 students) and, therefore, are not proposed for adjustment in this Finding.

Follow-Up to Management's Response to Finding No. 64

In response to our examination Findings, the Superintendent also provided a response from the Principal of North University High School (Charter School) who acknowledges the above-cited Finding; however, the Principal contends that, despite the lack of supporting documentation of the Executive Internship course, the School operated on a 210-day school calendar providing 840 hours of instruction (30 hours over the minimum of 810 hours) and, therefore, met the required hours of instruction to qualify for full FTE funding.

However, the requirement relating to 810 hours of instruction is associated with holding double sessions under certain conditions. We could not determine that the intent of double sessions was met or supported and the schedule the School held mirrored a traditional 5-hour school day for the 180-day school year. The specific schedule was comprised of 20 hours of on-campus activity with the fifth hour (making up the remaining 5 hours of the survey week) for each student to take an executive internship course.

(*Follow-Up to Management's Response to Finding No. 64 Continues on the Next Page.*)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
North University High (#5341) (Continued)		
Follow-Up to Management's Response to Finding No. 64 (Continued)		
Our review disclosed, as noted in the above Finding, that supporting documentation for this fifth hour was not complete or not available and, in some instances, the documentation showed that the activity was funded through other sources. The schedule and calendar as noted above is contradictory with the schedule originally reviewed and what is presented with the Principal's response requires review and guidance from the Department of Education as to its validity. Accordingly, our Finding stands as presented.		
65. [Ref. 534102] One Basic student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. (See also Finding No. 64 [Ref. 534101a.(4)] We propose the following adjustment:		
103 Basic 9-12	(.5000)	(.5000)
66. [Ref. 534103] The files for two ELL students contained *ELL Student Plan*s that were not reviewed and updated until after the October 2011 survey. We also noted that an ELL Committee was not convened to consider one of the student's extended ESOL placement for a fourth year until after the student's ESOL anniversary date and after the October 2011 survey. Additionally, the students were reported for more instructional time than the School's bell schedule supported. (See Finding No. 64 [Ref. 534101a.(2) and a.(3)].) We propose the following adjustment:		
103 Basic 9-12	.4000	
130 ESOL	(.8000)	(.4000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
North University High (#5341) (Continued)		
67. [Ref. 534170] One Language Arts teacher taught a class that included ELL students but was not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
68. [Ref. 534171] The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.2000	
130 ESOL	(.2000)	.0000
		(60.0600)
Ben Gamla Charter School (#5410)		
69. [Ref. 541001] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within the 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Ben Gamla Charter School (#5410) (Continued)		
70. [Ref. 541070/71/72/73] Four teachers taught Language Arts and Basic subject area (Ref. 541073) classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status (Ref. 541070/71), and (b) the teachers had earned none of the 60 (Ref. 541070/73) or none of the 120 (Ref. 541071) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:		
Ref. 541070		
101 Basic K-3	2.3500	
130 ESOL	(2.3500)	.0000
Ref. 541071		
101 Basic K-3	4.0500	
130 ESOL	(4.0500)	.0000
Ref. 541072		
101 Basic K-3	1.1750	
130 ESOL	(1.1750)	.0000
Ref. 541073		
101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
		.0000

(See Next Page for Follow-Up to Management's Response to Finding No. 70.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
Ben Gamla Charter School (#5410) (Continued)	
Follow-Up to Management's Response to Finding No. 70	
In response to our examination Findings, the Superintendent also provided a response from the Principal of Ben Gamla Charter School, who disagrees with the Finding by indicating that the Governing Board approval was given to the annual letter that was sent out to parents and posted on its Website and the out-of-field waivers were approved at the Governing Board meetings.	
We agree that the Governing Board had approved a newsletter notifying parents that teachers were out of field; however, the approval by the Governing Board did not specifically address any teacher by name. The Principal also concluded that, when the Governing Board approved the newsletter, this also served as the approval for the teachers to teach outof field by the Governing Board. However, these are two separate issuesand, similar to the above,the minutesof theGoverning Board only indicated a generic statement that teachers were approved to teach out of field without specifically stating thesubject areas taught or thenames of the teachers who were teachingout of field. Consequently, we could not determine that the Governing Board approval or parental notification of the specific sample teachers' out-of-field status occurred. Accordingly, our Finding stands as presented.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
Mavericks High of Central Broward County (#5481)	
71. [Ref. 548101] As explained in NOTE A-3., a numerical value known as FTE is assigned to each student according to the student's hours and days of attendance in particular educational programs. For high school students, 1.0000 FTE (or .5000 FTE per survey for the October 2011 and February 2012 surveys) is defined as one student in membership in a program or group of programs for 25 hours per week for 180 days. For this School, we determined that the bell schedule for 429 students (5 students were in our Basic sample, 4 students were in our Basic with ESE Services sample, and 9 students were in our ESOL sample) only reflected 20 hours per week of instruction.	
Our review of the students' class schedules disclosed that each student had Course No. 0900310 (Humanities 1) in their schedule that was representative of a course that the students had completed outside of the reported bell schedule and included instruction related to personal career development skills for the remaining 5 hours of the total 25 hours reported per week.	
We inquired as to the specifics concerning this course and were provided documentation that indicated that the students were participating in an online Federal Deposit Insurance Corporation (FDIC) course, which was to be completed on the students' own time outside of the reported bell schedule. We requested supporting documentation for this off-campus activity; however, none was provided that indicated that the students had participated in this course during the October 2011 and February 2012 reporting surveys.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
Mavericks High of Central Broward County (#5481) (Continued)	
School management further advised us that the School reported all students' schedules based on a planned calendar of 225 instructional days, which, at 4 hours of instruction per day, would equate to the 900-hour equivalent of instruction supporting the .5000 FTE per student per survey. The calendar provided to us indicated the following days of instruction: July 5 through 28, 2011, on Tuesdays, Wednesdays and Thursdays only (12 days); August 22, 2011, through June 7, 2012 (180 days); and June 11 through 28, 2012 (14 days), for a total of 206 days, not 225 days as planned. We also noted: (a) there was no documentation to support any enrollment or attendance for the 12 days in the July 2011 survey, and (b) the student schedules reported during the 14 days in the June 2012 survey were neither utilizing the same schedule (the students were reported for only one course (Course No. 1700370 [Critical Thinking and Study Skills]) nor had the consistent number of students (180 students) as those enrolled in or reported during the regular 180-day school year (429 students).	
Consequently, we did not consider either the 12 days in the July 2011 survey (no documentation to support) or the 14 days in the June 2012 survey (different schedule than was reported in the 180-day term) to be a fundable part of the calendar for the 429 students in the October 2011 and February 2012 reporting surveys. Therefore, based on a 180-day calendar, the 20-hour instructional week equated instead to .4000 FTE per student per survey, resulting in the overreporting of FTE by .1000 FTE per student per survey.	
Additionally, we noted the ELL Committees for 3 of the 429 students were not convened to consider the students' extended ESOL placements for a fourth or fifth year. We also noted the files for two of these students did not contain *ELL Student Plans* and one of these students's English language proficiency was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of Central Broward County (#5481) (Continued)		
We propose the following adjustment:		
103 Basic 9-12	(52.5000)	
113 Grades 9-12 with ESE Services	(12.0550)	
130 ESOL	(1.4000)	(65.9550)

NOTE: The School reported a total of 681 students in Course No. 0900310 for the two surveys. However, 252 of the 681 students are proposed for adjustment in Finding No. 72 (Ref. 548102), and are not proposed for adjustment in this Finding.

Follow-Up to Management's Response to Finding No. 71

In response to our examination Findings, the Superintendent also provided a response from the CEO of Mavericks in Education, Florida, LLC, representing the Mavericks High Schools in Broward County (Charter School) who acknowledges the above-cited Finding; however, the CEO contends that the structure of the schedule and associated calendar were correct in its inclusion of the additional 26 days towards the 900 instructional hours in the calculation of a full-time FTE.

The CEO noted that the additional days were part of a planned calendar of 225 days and the schedule at that time was a continuation of the same coursework presented throughout the school year. The CEO further noted that the one-course schedule reported during the days beyond a 180-day school year (using a "generic" course number to report this one-course schedule) represented all of the subjects covered by each individual student that were specific to the student's graduation plan.

(Follow-Up to Management's Response to Finding No. 71 Continues on the Next Page.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings	Proposed Net Adjustments (Unweighted FTE)
Mavericks High of Central Broward County (#5481) (Continued)	
Follow-Up to Management's Response to Finding No. 71 (Continued)	
However, our review disclosed that the schedule originally was set up to be a 5-hour school day with an 180-day school year to equate to the 900-hour equivalent. The schedule consisted of a base of 20 hours with a fifth hour (making up the remaining 5 hours of the survey week) to be provided through an off-campus activity for which, as noted in the Finding, supporting documentation was not provided. The planned calendar of 225 days was not accomplished as the total number of days, if the 26 days were included, equated to only 206 days.	
We also note that the description of the schedule and calendar above does not coincide with any known model of instruction and would require the review and approval of the Department of Education. Thus, we concluded that the school year comprised only the standard 180-days and that the additional 26 days over the summer were for those students who would normally need to attend a summer school schedule for remediation or credit recovery purposes. Accordingly our Finding stands as presented.	
72. [Ref. 548102] The attendance records for 252 students (7 students were in our Basic sample, 2 students were in our Basic with ESE Services sample, and 3 students were in our ESOL sample) were missing and could not be located. We also noted the following exceptions for 84 of these students:	
a. The files for 2 ELL students were missing and could not be located.	
b. An ELL Committee was not convened to consider 1 student's extended ESOL placement for a fourth year.	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Mavericks High of Central Broward County (#5481) (Continued)		
c. Eighty-one students were reported for more instructional time than the bell schedule supported (see Finding No. 71 [Ref. 548101]).		
We propose the following adjustment:		
103 Basic 9-12	(164.4100)	
113 Grades 9-12 with ESE Services	(18.1000)	
130 ESOL	(1.9000)	(184.4100)
73. [Ref. 548170/71] Two teachers taught Language Arts classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 548170		
103 Basic 9-12	1.2000	
130 ESOL	(1.2000)	.0000
Ref. 548171		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000
74. [Ref. 548172] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Business Education but taught courses that required certification in Math. We also noted that the parents of the students were not notified of the teacher's out of-field status. We propose the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of Central Broward County (#5481) (Continued)		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
		(250.3650)
Proposed Net Adjustment		(427.2250)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting; (3) students' files contain proper documentation to support each student's ESOL placement; (4) students' English language proficiencies are assessed and ELL Committees are convened timely to support the students' extended ESOL placements based on their individual ESOL anniversary dates; (5) *ELL Student Plans* are dated and are timely reviewed and updated; (6) parents are timely notified of their child's ESOL placement; (7) students assessed English proficient are either exited from the ESOL Program or referred to an ELL Committee to determine the student's continued ESOL placement; (8) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (9) students who have been exited from the ESOL Program are no longer reported in the ESOL Program; (10) ESE students are reported in accordance with their *Matrix of Services* forms; (11) *Matrix of Services* forms are timely and properly completed and correctly scored; (12) evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated when students' IEPs are prepared; (13) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (14) students' instructional time is reported in accordance with the school's bell schedule and students are not reported for FEFP funding for off-campus programs that are funded by other sources such as Federal grants; (15) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (16) out-of-field teachers earn appropriate college credit or in-service training points as required by rule and their in-service training timeline; and (17) parents are appropriately notified of teachers' out-of-field status.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS

Reporting

Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program

Section 1011.61, FS ..... Definitions

Section 1011.62, FS ..... Funds for Operation of Schools

Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2011-12

Attendance

Section 1003.23, FS ..... Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2011-12

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages

Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners

Rule 6A-6.0903, FAC ..... Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners

Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2011-12

Exceptional Education

Section 1003.57, FS ..... Exceptional Students Instruction

Section 1011.62, FS ..... Funds for Operation of Schools

Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

Rule 6A-6.03029, FAC ..... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students

Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators

Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, FS ..... Positions for Which Certificates Required

Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel

Rule 6A-1.0503, FAC ..... Definition of Qualified Instructional Personnel

Rule 6A-4.001, FAC ..... Instructional Personnel Certification

Rule 6A-6.0907, FAC ..... Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Broward County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Broward County.

For the fiscal year ended June 30, 2012, the District operated 319 schools serving prekindergarten through twelfth grade students, reported 257,341.41 unweighted FTE, and received approximately $522 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, FS ..... K-20 General Provisions
Chapter 1001, FS ..... K-20 Governance
Chapter 1002, FS ..... Student and Parental Rights and Educational Choices
Chapter 1003, FS ..... Public K-12 Education
Chapter 1006, FS ..... Support for Learning
Chapter 1007, FS ..... Articulation and Access
Chapter 1010, FS ..... Financial Matters
Chapter 1011, FS ..... Planning and Budgeting
Chapter 1012, FS ..... Personnel
Chapter 6A-1, FAC ..... Finance and Administration
Chapter 6A-4, FAC ..... Certification
Chapter 6A-6, FAC ..... Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Broward County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
1. Hallandale Elementary School	1 and 2
2. Blanche Ely High School	3 through 6
3. Sunset School	7 and 8
4. Tedder Elementary School	9 through 13
5. Stirling Elementary School	14 through 16
6. Broadview Elementary School	17 and 18
7. Bright Horizons Center	NA
8. Henry D. Perry Middle School	19 through 23
9. Northeast High School	24 through 28
10. Cypress Elementary School	29
11. Piper High School	30 through 35
12. Atlantic West Elementary School	36
13. J. P. Taravella High School	37 through 41
14. Quiet Waters Elementary School	NA
15. Silver Trail Middle School	42 and 43
16. Parkside Elementary School	44 through 50
17. Liberty Elementary School	51 through 55
18. Mavericks High of North Broward County*	56 through 59
19. Somerset Academy*	60 through 63
20. North University High*	64 through 68
21. Ben Gamla Charter School*	69 and 70
22. Mavericks High of Central Broward County*	71 through 74
23. Baudhuin Oral School - Nova University	NA

*Charter School

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

INDEPENDENT AUDITOR'S REPORT
BROWARD COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 11, 2013, that the Broward County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

COMPLIANCE

In our opinion, the Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012.

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

INTERNAL CONTROL OVER COMPLIANCE

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

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
November 18, 2013

SCHEDULE F

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (2,825) consisted of the total of the number of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (164,468) consisted of the total number of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	3,378
IDEA (K-12), Unweighted	1,692
IDEA (PK), Weighted	798
IDEA (PK), Unweighted	2,034
Teenage Parents and Infants	601
Hazardous Walking	2,924
Two Miles or More	152,919
Center to Center (CTE and Dual Enrollment)	122
Total	164,468

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(52)		
We sampled 719 of the 164,468 students reported as being transported by the District.		32	(19)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 262 students.	_	262	(115)
Total	(52)	294	(134)

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2011-2012* issued by the Department of Education. The Broward County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 74.

Findings	Students Transported Proposed Net Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.	
1. [Ref. 51] In our examination of reported ridership, we noted that 22 students reported for State transportation funding did not have matching demographic records in the State FTE database. We provided the relevant information to District staff, allowing them to research and provide any documentation to support the eligibility of these students for transportation reporting. Thus, these 22 students were not eligible for State transportation funding. We propose the following adjustments:	
February 2012 Survey	
90 Days in Term	
IDEA (PK), Unweighted	(1)
Teenage Parents and Infants	(1)
Two Miles or More	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
June 2012 Survey		
23 Days in Term		
IDEA (PK), Weighted	(9)	
IDEA (PK), Unweighted	(2)	
Two Miles or More	(2)	
6 Days in Term		
IDEA (K-12), Weighted	(1)	
4 Days in Term		
Two Miles or More	(3)	(22)

2. [Ref. 52] Our general tests of student transportation disclosed 108 PK students were incorrectly reported (86 students in the Two Miles or More ridership category, 17 students in the IDEA [K-12] Weighted ridership category, and 5 students in the IDEA [K-12], Unweighted ridership category). We determined that 79 of these students were eligible for reporting in the IDEA (PK) Unweighted ridership category and 22 students were eligible for reporting in the IDEA (PK) Weighted ridership category. The remaining 7 students were not IDEA students and were not children of students enrolled in a Teenage Parent Program; therefore, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

July 2011 Survey	
23 Days in Term	
IDEA (K-12), Unweighted	(1)
IDEA (PK), Unweighted	3
Two Miles or More	(2)
20 Days in Term	
IDEA (PK), Unweighted	7
Two Miles or More	(7)
19 Days in Term	
IDEA (K-12), Weighted	(1)
IDEA (PK), Unweighted	1
Two Miles or More	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
July 2011 Survey (Continued)		
16 Days in Term		
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	2	
IDEA (PK), Unweighted	11	
Two Miles or More	(11)	
15 Days in Term		
IDEA (K-12), Weighted	(16)	
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Weighted	20	
IDEA (PK), Unweighted	57	
Two Miles or More	(64)	
October 2011 Survey		
90 Days in Term		
Two Miles or More	(1)	(7)

3. [Ref. 53] Our general tests of student transportation disclosed 102 students were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were in Grades K-5 and were not dual enrolled; consequently, the students were not eligible for reporting in the Center to Center (CTE and Dual Enrollment) ridership category. We determined that 44 of these students were eligible for reporting in the Two Miles or More ridership category and 2 students were eligible for reporting in the IDEA (K-12) Unweighted ridership category. The remaining 56 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2011 Survey	
24 Days in Term	
Two Miles or More	1
Center to Center (CTE and Dual Enrollment)	(1)
20 Days in Term	
Center to Center (CTE and Dual Enrollment)	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
July 2011 Survey (Continued)		
16 Days in Term		
IDEA (K-12), Unweighted	2	
Two Miles or More	1	
Center to Center (CTE and Dual Enrollment)	(15)	
15 Days in Term		
Center to Center (CTE and Dual Enrollment)	(41)	
October 2011 Survey		
90 Days in Term		
Two Miles or More	20	
Center to Center (CTE and Dual Enrollment)	(20)	
February 2012 Survey		
90 Days in Term		
Two Miles or More	22	
Center to Center (CTE and Dual Enrollment)	(22)	(56)

4. [Ref. 59] Our general tests disclosed that the reported number of buses in operation was overstated, as follows:

a. There were 45 buses (19 buses in the October 2011 survey, 25 buses in the February 2012 survey, and 1 bus in the June 2012 survey) that were reported in error due to data entry errors made when inputting the bus number or vehicle category or by failing to update the bus number when the original bus number assigned had been taken out of service.

b. There were 3 buses in the June 2012 survey that were transporting only courtesy riders and should not have been included in the number of buses in operation.

c. There were different buses operated by charter schools that were entered into the system with the same bus number resulting in the number of buses being understated by 3 buses.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
d. There were 7 bus drivers' reports that were missing and could not be located. Consequently, the associated reported ridership count (30 students) for these 7 buses was not adequately supported.		
We propose the following adjustments:		
a. October 2011 Survey		
Number of Buses in Operation	(19)	
February 2012 Survey		
Number of Buses in Operation	(25)	
June 2012 Survey		
Number of Buses in Operation	(1)	
	(45)	
b. June 2012 Survey		
Number of Buses in Operation	(3)	
	(3)	
c. October 2011 Survey		
Number of Buses in Operation	3	
	3	
d. October 2011 Survey		
Number of Buses in Operation	(4)	
	(4)	
90 Days in Term		
IDEA (PK), Weighted		(1)
Two Miles or More		(3)
February 2012 Survey		
Number of Buses in Operation	(2)	
	(2)	
90 Days in Term		
Two Miles or More		(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings			Students Transported Proposed Net Adjustments
June 2012 Survey			
Number of Buses in Operation	(1)		
	(1)		
	(52)		
14 Days in Term			
Two Miles or More		(1)	
12 Days in Term			
Two Miles or More		(3)	
4 Days in Term			
Two Miles or More		(20)	(30)

5. [Ref. 61] The number of days in term for 2,475 students was incorrectly reported as follows:

a. During the July 2011 survey, the number of days in term for 2,039 students was incorrectly reported. The students were reported for either 15 days or 19 days, 23 days, or 24 days in term; however, based on supporting instructional schedules and program participation, the students should have been reported for 16 days or 20 days in term.

b. During the June 2012 survey, the number of days in term for 436 students was incorrectly reported. The students were either reported for 3, 5, 6, 12, 13, or 23 days, or 20 and 36 days, or 90 days in term; however, based on supporting instructional schedules and program participation, the students should have been reported for either 4 days, 14 days, or 15 days in term.

We propose the following adjustments:

a.	**July 2011 Survey**	
	24 Days in Term	
	IDEA (K-12), Weighted	(3)
	IDEA (K-12), Unweighted	(1)
	IDEA (PK), Unweighted	(1)
	Two Miles or More	(104)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
23 Days in Term		
IDEA (K-12), Weighted	(21)	
IDEA (K-12), Unweighted	(16)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	(11)	
Two Miles or More	(152)	
19 Days in Term		
IDEA (K-12), Weighted	(9)	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	(4)	
Two Miles or More	(16)	
15 Days in Term		
IDEA (K-12), Weighted	(191)	
IDEA (K-12), Unweighted	(42)	
IDEA (PK), Weighted	(96)	
IDEA (PK), Unweighted	(193)	
Hazardous Walking	(10)	
Two Miles or More	(1,166)	(2,039)
July 2011 Survey		
20 Days in Term		
IDEA (K-12), Weighted	33	
IDEA (K-12), Unweighted	18	
IDEA (PK), Weighted	2	
IDEA (PK), Unweighted	16	
Two Miles or More	272	
16 Days in Term		
IDEA (K-12), Weighted	191	
IDEA (K-12), Unweighted	42	
IDEA (PK), Weighted	96	
IDEA (PK), Unweighted	193	
Hazardous Walking	10	
Two Miles or More	1,166	2,039

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
b. June 2012 Survey		
90 Days in Term		
Two Miles or More	(1)	
36 Days in Term		
Two Miles or More	(5)	
23 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(2)	
20 Days in Term		
Two Miles or More	(282)	
13 Days in Term		
Two Miles or More	(11)	
12 Days in Term		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	(1)	
Two Miles or More	(56)	
6 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	(51)	
5 Days in Term		
Two Miles or More	(13)	
3 Days in Term		
Two Miles or More	(9)	(436)
June 2012 Survey		
15 Days in Term		
Two Miles or More	287	
14 Days in Term		
Two Miles or More	1	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
June 2012 Survey (Continued)		
4 Days in Term		
IDEA (K-12), Weighted	5	
IDEA (K-12), Unweighted	1	
Two Miles or More	142	436

6. [Ref. 54] Eleven students in our sample were either not listed on the bus drivers' reports as having been transported during the reporting survey or the bus drivers' reports indicated the students were not transported during the 11-day survey window; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

July 2011 Survey		
16 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(1)	
15 Days in Term		
IDEA (K-12), Unweighted	(1)	
October 2011 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(2)	
IDEA (PK), Unweighted	(1)	
Hazardous Walking	(3)	
Two Miles or More	(1)	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Unweighted	(1)	(11)

7. [Ref. 55] The IEPs for nine students in our sample reported in IDEA-Weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that the students were eligible for reporting in other unweighted ridership categories. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
July 2011 Survey		
20 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
October 2011 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
February 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(4)	
IDEA (K-12), Unweighted	4	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
June 2012 Survey		
4 Days in Term		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	2	0

8. [Ref. 56] One student in our sample was reported incorrectly in the Teenage Parents and Infants ridership category. The student was not enrolled in the Teenage Parent Program; however, we determined that the student was eligible for reporting in the Two Miles or More ridership category. We propose the following adjustment:

October 2011 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	
Two Miles or More	1	0

9. [Ref. 57] The IEP for one student in our sample was missing and could not be located; consequently, the student's reporting in the IDEA (PK), Unweighted ridership category was not supported. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2012

Findings		Students Transported Proposed Net Adjustments
February 2012 Survey		
90 Days in Term		
IDEA (PK), Unweighted	(1)	(1)

10. [Ref. 58] Three students in our sample were reported in the Hazardous Walking ridership category but were not on a route that met the criteria for hazardous walking conditions and were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2011 Survey		
90 Days in Term		
Hazardous Walking	(3)	(3)

11. [Ref. 60] Seven students in our sample were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were dual enrolled; however, there was no documentation to indicate that the students had been transported between school centers. We determined that three students were eligible for reporting in the Two Miles or More ridership category and the remaining four students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2011 Survey		
90 Days in Term		
Two Miles or More	1	
Center to Center (CTE and Dual Enrollment)	(3)	
February 2012 Survey		
90 Days in Term		
Two Miles or More	2	
Center to Center (CTE and Dual Enrollment)	(4)	(4)
Proposed Net Adjustment		(134)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) bus driver reports are maintained to support all reported ridership; (3) transported students are reported in the correct ridership category and have documentation to support that reporting; (4) only those students who are documented as enrolled in school during the survey week and are recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (5) only eligible students who are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (6) IEPs are maintained and in readily-accessible files and for the students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; (7) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding and proper documentation is maintained to support this reporting; (8) transportation personnel review the database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students' grade level and that all students have matching demographics to support that the students are properly enrolled and are eligible for State transportation funding; and (9) only those students that are eligible for Center to Center (CTE and Dual Enrollment) are reported and proper documentation is maintained to support this reporting.

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

REGULATORY CITATIONS

Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation
Student Transportation General Instructions 2011-2012

The accompanying notes are an integral part of this schedule.

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Broward County

For the fiscal year ended June 30, 2012, the District received approximately $29.2 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2011	304	3,023
October 2011	1,182	79,409
February 2012	1,168	80,407
June 2012	171	1,629
Total	2,825	164,468

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation

Broward County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
600 SOUTHEAST THIRD AVENUE • FORT LAUDERDALE, FLORIDA 33301

ROBERT W. RUNCIE
Superintendent of Schools

SCHOOL BOARD
Chair LAURIE RICH LEVINSON
Vice Chair PATRICIA GOOD

ROBIN BARTLEMAN
ABBY M. FREEDMAN
DONNA P. KORN
KATHERINE M. LEACH
ANN MURRAY
DR. ROSALIND OSGOOD
NORA RUPERT

November 18, 2013

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

Attention: J. David Hughes

Dear Mr. Martin:

We have reviewed the preliminary and tentative report on the examination of Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation, as reported by the Broward County District School Board, for the Fiscal Year Ended June 30, 2012.

We concur with the audit findings and recommendations with the exception of contested finding nos. 56, 64, 70, and 71 as noted from the Management of the relevant Charter Schools.

Our responses to the findings and corrective action proposals from both Broward County District School Board and the Management of the relevant Charter Schools (in separate letters attached at the end of this response) follow.

1. **Teacher Certification Findings**

Fourteen findings involved 21 non-Charter School teachers, as follows:

- Eight findings involved twelve teachers of Category I courses who did not have the ESOL endorsement, as required when ELL students are present in classes. In three additional findings, six teachers of ELL students in Category II courses had not completed the required sixty hours of ESOL training within the allotted two years.
- Three findings centered on teachers who were out-of-field in subject areas.

Ten additional findings involved 18 Charter School teachers:

- Six findings involved 13 Category I teachers and one Category II teacher who had not completed requirements for teaching ELL students. Two of these teachers were also not properly certified to teach reading, and one had not completed the General Knowledge requirements timely.
- Three findings involved three teachers not properly certified in a subject area.
- One teacher had no valid teaching certification.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

In each case, one or more of the following conditions existed:

- The proper School Board approval was not obtained, or was not obtained prior to the FTE survey.
- Teachers were not in compliance with the requirements of their out-of-field training timeline.
- Parents were not notified of teachers' out-of-field status, or such notification was not marked with the specific date of notice, did not identify the out-of-field area, or was not issued prior to the FTE survey.

The percentage of the teacher certification sample with exceptions decreased from the previous FEFP audit, as a result of the process improvements shown below:

Non-Charter Schools

- An automated electronic process is used for identifying teachers out-of-field through SAP/BRITE.
- Programmatic notification to all newly-identified out-of-field teachers has been implemented.
- A BRITE/SAP report for monitoring teacher training compliance is in use.
- Our Out-of-Field Waiver/Parent Notification database is provided to all schools prior to FTE student reporting for Survey 2 in October and Survey 3 in February.
- Multiple reminders concerning providing parent notification are sent to schools.
- Remedial assistance has been provided to schools cited for not providing parent notification.
- Process review is conducted via Back to School Blackboard/Collaborate sessions.

Charter Schools

- Charter school governing boards were given responsibility for approving their out-of-field teachers effective 7/1/11.
- "Out-of-Field Process Guide" has been created by district Certification to assist charter schools.
- "How to Conduct a Certification Self-Audit" brochure has been created by district Certification to assist charter schools.
- District Certification has created a web page dedicated to charter schools: http://www.broward.k12.fl.us/certification/Charter_Schools.html.

District representatives will be meeting with the Broward Teacher's Union to discuss further improvements needed for ensuring a successful teacher certification audit.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

2. **School-Level Findings**

ELL Student Findings

The summary below includes established District ESOL Program procedures and the corrections to be made effective in the 2013-2014 school year.

Schools were cited for the following types of exceptions:

- English Language Learner (ELL) plans were not reviewed and updated timely.
- Students tested Fluent English Speaker (FES) and were missing ELL Committee approval for continuation of services.
- ELL files were missing.
- Students were reported for weighted funding beyond the six years allowed.
- Parents were not notified of placement in the ELL program, or notice was inadequate.
- ELL Committee meetings were not held for extension of services.

The ESOL Department's established ESOL Program procedures are contained in the ESOL Handbook. The ESOL Handbook is reviewed with schools' ESOL Contacts at the beginning of every school year. The handbook can be found at http://esol.browardschools.com . The Department offers various opportunities for professional development and school assistance related to the ESOL Program requirements, to employees of Charter Schools and non-Charter Schools, alike.

The following steps have been implemented to ensure future school compliance:

- Schools submitted individual plans of action addressing their unique findings. The ESOL Department will monitor implementation of these corrective actions.
- We will continue to provide new ESOL Contacts full-day professional development three times a year, where FTE findings are presented and procedures are discussed.
- We are holding live training sessions for ESOL Contacts four times per year. Online training sessions are also being conducted, and recorded for future viewing.
- We will continue to disseminate information from Broward County's *ESOL Database Program Guidelines Handbook.*
- We will continue to provide school administrators with periodic reports issued by ETS to verify compliance pertaining to curriculum mandates, as well as ESOL Program data.
- We will continue to conduct mini-audits of schools' ESOL databases, compliance, and curriculum implementation.
- We will continue to disseminate monthly checklists to ESOL Contacts. The checklist provides reminders such as, but not limited to, updating the ELL plan and criteria for conducting and documenting ELL Committee meetings.
- We are evaluating online platforms for ELL documentation.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Career Technical Education On-The-Job Training (OJT) Student Findings

One finding was issued concerning two students whose OJT timecards were not presented for audit. The school administration, OJT teacher, and data entry clerk will monitor data entry for accuracy and ensure retention of OJT documentation for audit.

ESE Student Findings

The following exceptions were noted:

- In eleven instances (including one at a charter school), the program supported by the student's *Matrix of Services* did not agree with the program number reported for funding.
- In two examples, the student's *Matrix of Services* was missing.
- At one school, seven students' *Matrix of Services* were not reviewed and updated when a new IEP was created.
- Three students' *Matrix of Services* incorrectly included three special consideration points.
- One ESE student withdrew from school prior to the FTE survey week, but was reported for funding with the survey.

We have addressed these ESE student documentation deficiencies in the following ways:

- Rules of completion and guiding questions were added to the matrix of service flexible interface of our electronic IEP system, EasyIEP™. These guiding questions and rules of completion mirror the updated matrix of services handbook distributed by the Florida Department of Education in 2012. Reminders for generating this document have been included in the outline and document checklist forms contained on the Division's webpage referred to as the "E-Box". ESE specialists are trained to use these forms when conducting meetings.
- District procedures for completion of the matrix and requirement for maintenance of proper documentation will be disseminated to schools two times each school year.
- Schools cited in the audit will be recommended to participate in the Professional Development Alternatives Matrix of Services module to remediate their knowledge deficits and assist in the prevention of future errors.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

3. Student Transportation Findings

Management has reviewed with the Transportation Services staff, the preliminary and tentative draft report of the audit of Student Transportation for the fiscal year ended June 30, 2012. We concur with the audit findings and recommendations.

1. *[Ref. 51] In our examination of reported ridership, we noted that 22 students reported for State transportation funding did not have matching demographic records in the State FTE database. We provided the relevant information to District staff, allowing them to research and provide any documentation to support the eligibility of these students for transportation reporting. Thus, these 22 students were not eligible for State transportation funding.*

   Response:
   In an effort to ensure no discrepancies relating to matching demographics records in the FTE database, Transportation will continue to monitor for inconsistencies. On-going education will be provided to appropriate staff to ensure team efforts are applied in an effort to minimize or avoid these types of concerns.

2. *[Ref. 52] Our general tests of student transportation disclosed 108 PK students were incorrectly reported (86 students in the Two Miles or More ridership category, 17 students in the IDEA [K-12] Weighted ridership category, and 5 students in the IDEA [K-12], Unweighted ridership category). We determined that 79 of these students were eligible for reporting in the IDEA (PK) Unweighted ridership category and 22 students were eligible for reporting in the IDEA (PK) Weighted ridership category. The remaining 7 students were not IDEA students and were not children of students enrolled in a Teenage Parent Program; therefore, the students were not eligible to be reported for State transportation funding.*

   Response:
   Transportation will ensure that students are reported in the appropriate membership category based on the students' Individual Education Plan (IEP). In addition, during the start of the 2012-2013 School Year Transportation staff began working closely with schools and district staff in an effort to minimize or avoid these types of concerns. New tools and techniques are being utilized in both the District Departments and Transportation.

3. *[Ref. 53] Our general tests of student transportation disclosed 102 students were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were in Grades K-5 and were not dual enrolled; consequently, the students were not eligible for reporting in the Center to Center (CTE and Dual Enrollment) ridership category. We determined that 44 of these students were eligible for reporting in the Two Miles or More ridership category and 2 students were eligible for reporting in the IDEA (K-12) Unweighted ridership category. The remaining 56 students were not otherwise eligible for State transportation funding.*

   Response:
   Students will first be claimed on either a morning route or an afternoon route. If a student is only riding a Center to Center route, then Transportation will verify that the student is dual enrolled before being reported in the Center to Center ridership category (which is now included in the new membership category 'M'). We believe these efforts will minimize or avoid these types of concerns.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

4. *[Ref. 59] Our general tests disclosed that the reported number of buses in operation was overstated, as follows:*

a. *There were 45 buses (19 buses in the October 2011 survey, 25 buses in the February 2012 survey, and 1 bus in the June 2012 survey) that were reported in error due to data entry errors made when inputting the bus number or vehicle category or by failing to update the bus number when the original bus number assigned had been taken out of service.*

b. *There were 3 buses in the June 2012 survey that were transporting only courtesy riders and should not have been included in the number of buses in operation.*

c. *There were different buses operated by charter schools that were entered into the system with the same bus number resulting in the number of buses being understated by 3 buses.*

d. *There were 7 bus drivers' reports that were missing and could not be located. Consequently, the associated reported ridership count (30 students) for these 7 buses was not adequately supported.*

Response:

a. Transportation will only allow one employee to have access to external to make corrections to FTE data. This user will have a master list of routes and corresponding buses and will use this list when updating FTE data.

b. Transportation will not submit FTE data for routes that only transport courtesy riders (membership category 'N').

c. Before each survey, Transportation will require each charter school to inform Transportation of what bus numbers will be entered for each route to ensure that multiple charter schools don't enter identical bus numbers.

d. Bus drivers' reports will be matched with the FTE data submitted before being stored, and each report will be accounted for.

5. *[Ref. 61] The number of days in term for 2,475 students was incorrectly reported as follows:*

a. *During the July 2011 survey, the number of days in term for 2,039 students was incorrectly reported. The students were reported for either 15 days or 19 days, 23 days, or 24 days in term; however, based on supporting instructional schedules and program participation, the students should have been reported for 16 days or 20 days in term.*

b. *During the June 2012 survey, the number of days in term for 436 students was incorrectly reported. The students were either reported for 3, 5, 6, 12, 13, or 23 days, or 20 and 36 days, or 90 days in term; however, based on supporting instructional schedules and program participation, the students should have been reported for either 4 days, 14 days, or 15 days in term.*

Response:

The Student Information System (TERMS) has a calculator designed to calculate the number of days-in-term based on the Master Schedule. Designated school staff must ensure accuracy during the entry of summer schedules.

6. *[Ref. 54] Eleven students in our sample were either not listed on the bus drivers' reports as having been transported during the reporting survey or the bus drivers' reports indicated the students were not transported during the 11-day survey window; consequently, the students should not have been reported for State transportation funding.*

Response:

Transportation Services will ensure that only students recorded on bus drivers' reports are submitted for FEFP Transportation funding.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

7. *[Ref. 55] The IEPs for nine students in our sample reported in IDEA-Weighted ridership categories did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that the students were eligible for reporting in other unweighted ridership categories.*

   Response:
   Transportation will ensure that students are reported in the appropriate membership category based on the students' Individual Education Plans (IEPs). In addition, during the start of the 2012-2013 school year, Transportation staff began working closely with schools and district staff in an effort to minimize or avoid these types of concerns. New tools and techniques are being utilized in both the District Departments and Transportation.

8. *[Ref. 56] One student in our sample was reported incorrectly in the Teenage Parents and Infants ridership category. The student was not enrolled in the Teenage Parent Program; however, we determined that the student was eligible for reporting in the Two Miles or More ridership category.*

   Response:
   Transportation will ensure that only students that are enrolled in the Teenage Parent Program are reported for FEFP Transportation funding.

9. *[Ref. 57] The IEP for one student in our sample was missing and could not be located; consequently, the student's reporting in the IDEA (PK), Unweighted ridership category was not supported.*

   Response:
   Every IEP is now stored in a readily accessible electronic format called *EasyIEP*.
   This tool affords staff the checks and balances to ensure additional accuracies and consistencies.

10. *[Ref. 58] Three students in our sample were reported in the Hazardous Walking ridership category but were not on a route that met the criteria for hazardous walking conditions and were not otherwise eligible for State transportation funding.*

    Response:
    Transportation will only claim students for funding if there is a State-recognized hazard on the student's walk route to school.

11. *[Ref. 60] Seven students in our sample were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category. The students were dual enrolled; however, there was no documentation to indicate that the students had been transported between school centers. We determined that three students were eligible for reporting in the Two Miles or More ridership category and the remaining four students were not otherwise eligible for State transportation funding.*

    Response:
    Students will first be claimed on either a morning route or an afternoon route. If a student is only riding a Center to Center route, then Transportation will verify that the student is dual enrolled before being reported in the Center to Center ridership category (which is now included in the new membership category 'M').

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

We appreciate the thoroughness of your review and the helpfulness of your auditors in providing a pleasant learning experience for our staff. The kind and patient feedback of your audit team, Mr. Christopher Tynes, Ms. Pamela Kelly, and Mr. Eric Seldomridge, has been extremely valuable to our continuous improvement efforts.

Ann Conway, of the Office of the Chief Auditor, is the FEFP Audit Liaison for Broward County Public Schools. You may contact her at (754) 321-2409 for additional information.

Sincerely,

Robert W. Runcie
Superintendent of Schools

RWR/PR
Attachments

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Attachment 1

Response by the Management of
Mavericks High of North Broward County
Findings 56 – 59

and

Mavericks High of Central Broward County
Findings 71 – 74

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

November 5, 2013

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. David Martin,

Re: Finding 56 and Finding 71
Mavericks High School Broward County

The students attending Mavericks High School in SY 2011/12 participated in an online curriculum throughout the school year. The student's academic work is completed under the supervision of a certified teacher. The school's individual teachers are certified in specific subject areas so that all the core academic subjects are covered (i.e. English, Math, Social Sciences, etc.) Each student works at their own pace on coursework that aligns with courses from the Florida Course Code Directory.

The school follows the district's regular school year calendar and is open throughout the summer months for continued work in the academic subjects. Unlike a typical summer school program, the students continue to work in exactly the same curriculum throughout the summer. All the teachers are on staff during the summer sessions and the coursework is an extension of the same coursework the student was working on at the end of the 180 day regular school year. This is unlike a school district's regular summer school program in which only a select number of instructional staff are hired.

During Survey 4, the students were reported in "Critical Thinking Skills" in the state reporting system. This is similar to how a district may report high school students in the summer during Survey 4, especially those working on credit recovery (i.e. E2020). However, the actual subjects covered by each individual student were specific to the student's graduation plan and covered more than one subject. Since FTE for funding is not reported during Survey 4 (the field element is blank for all schools except DJJ) and the major concern was to insure the students were reported in the state reporting system for attendance, a "generic" course was chosen. However, as pointed out in the previous paragraph, the coursework completed by the students was the same as that being completed the week before when the regular school was in session, under the supervision of all the teachers at the site.

At Mavericks High School the students work on courses, based on an individual graduation plan which leads to graduation. Many of the courses the students complete are

301 Southern Boulevard • West Palm Beach, FL 33405
Phone: 561•296•5705 • Fax: 561•804•6712
www.mavericksineducation.com

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

for credit recovery, as the student has failed a particular course at a previous school. Once a student completes a particular course, a credit is assigned in the student's academic history and the student is then assigned to the next course in the sequence. A student is assigned to multiple courses at the same time and is expected to work on each course throughout the term.

Students are expected to attend classes whenever the school is open, as their path to graduation is based on credit completions. The students are accustomed to a traditional school year, ending at the beginning of the summer, and often have commitments over the summer months. However, the students are strongly encouraged to attend during the summer months to continue their coursework and no student is every turned away at the door. During Survey 4, only students who have attended during the FTE window were reported. A student who was not reported could resume attendance the subsequent week and not show in the state reporting system. Daily attendance is reported in the district's Student Information System (SIS).

Since the coursework over the summer is a continuation of the same coursework presented throughout the school year and the same (and entire) instructional staff is present during the days beyond the regular school year, the calendar days during the summer should be considered to be part of the 900 instructional hours toward calculation of a full time FTE. Since FTE is calculated on a fiscal year basis, July – June, the North Broward campus was only able to provide instruction for June, as the school initially opened in August, 2011. The students received instruction 194 days out of the required 225, which represents 86.22% of the 900 hours. The instructional program resumed for three weeks in July, 2012. At the Central Broward site, the students attended in July 2011 and in June 2012, for a total of 206 days, as noted in the audit finding. Although this is not the full 225 days, the attendance days represent 91.56% of the full 225 days (900 hours) and should be considered as a part of the 180-day, 900 hour instructional requirement.

Mavericks High School continues to provide educational opportunities to academically challenged students. For the subsequent school year (2012/13), students agreed, through an individual student plan, to attend an additional session at least one day a week beyond their regular assigned session (morning or afternoon). The students are also expected to attend during the summer months to continue working toward their graduation requirements.

Please feel free to contact our office directly at 561-296-5705 if there is any further explanation or documents required at this time.

Respectfully,

Lauren Hollander
Mavericks In Education, CEO

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EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Attachment 2

Response by the Management of
Somerset Academy
Findings 60 – 63

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

SOMERSET ACADEMY CHARTER SCHOOL

"A BROWARD COUNTY PUBLIC CHARTER SCHOOL"

20801 Johnson Street, Pembroke Pines, Fl 33029
954-442-0233 Main Office
Facsimile 954-442-1762 middle-high / 954-442-0813 elementary
www.somersetacademy.com

Elementary/Middle/High/
Arts Conservatory
Principal

Mr. Bernardo Montero
bmontero@somersetacademy.com

Middle/High/Arts Conservatory
Vice Principal

Ms. Walkiria Soberon
wsoberon@somersetacademy.com

Middle/High/Arts Conservatory
Assistant Principal

Mrs. Cristina Camus
ccamus@somersetacademy.com

Elementary /Middle School
Assistant Principal

Ms. Jennifer Enriquez
jenriquez@somersetacademy.com

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

November 8, 2013

Dear Mr. Martin,

Please allow this letter to serve as a call to action to correct measures found in the audit conducted at Somerset Academy Elementary (5141) earlier this year.

In the case of Ref. 514101 the students were released from ESOL placement as soon as the errors were noticed. Due to the findings, our ESOL Coordinator has been given more time in her day and a more private setting to focus on the many ESOL anniversaries and dates that accompany this tremendous task.

In the case of Ref. 514170/72/73 the students designated were not "pulled-out" of the classrooms with a separate teacher. In each of the findings, the students remained in the classroom with the general education teacher and a teacher who "pushed-in" in small group settings. The error was in the way it was recorded.

For future instances, the Teacher of Record, and the Push-In Teacher will remain in the same classroom and be documented as such. Additionally, when ESOL students are in need in the general education setting, only teachers whose certifications include the required coursework will be admitted to assist.

Please note that the findings were taken very seriously and corrections in each of these areas was an immediate result. Thank you for taking the time to read this letter. Additional questions are welcomed.

Best Regards,

Bernardo Montero

We strive to develop students who are self-assured, well-rounded, and prepared for future success

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Attachment 3

Response by the Management of
North University High School
Findings 64 – 68

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

NORTH UNIVERSITY
HIGH SCHOOL

4800 North University Drive
Lauderhill, FL 33351

p. 954.746.4483
f. 954.741.8113
www.yourdiplomayourway.com

November 8, 2013

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Sir,

Your assistance during the North University High School 2011-2012 audit has been extremely helpful. Below you will find responses to each of the auditor's findings.

Audit 2011-2012 SY Response Finding: 534101

Auditor Finding: 5th Hour Practices

North University High School Response:

The school operates on a 210 day school calendar, providing 840 hours of on-campus instruction in the school year, as evidenced by the attached school calendar. The management company has provided the required hours of instruction to each of its students at North University High. Since the required hours of instruction have been provided to qualify for full FTE funding, it is the position of the management company that no adjustment in the Unweighted or Weighted FTE is required.

For FEFP purposes, a minimum of 810 hours of net instruction must be provided to the student. (See Section 1011.61(1)(a)3, Florida Statutes, and Rule 6A-1.045111) There is no prohibition on providing more than the required minimum of 810 hours of instruction. The Executive Internship program was not needed to meet the minimum 810 hours of instruction requirement. In fact, 840 hours of in class instruction was provided to each student. The school understands the need for the proper tracking and documentation of work hours for students enrolled in the Executive Internship courses and will work with the Career Coach to ensure that this occurs. This will include the Career Coach working closer with external organizations to discuss/review student performance, confirm attendance, and to gather documentation directly from the individual agencies. Rather than allowing the third party agency to sign-off on all student time sheets. As recommended by the state auditors, the Principal and the management company will have discussions with FLDOE.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

NORTH UNIVERSITY HIGH SCHOOL

4800 North University Drive
Lauderhill, FL 33351

p. 954.746.4483
f. 954.741.8113
www.yourdiplomayourway.com

Audit 2011-2012 SY Finding: 5341-02

Auditor Finding:

One basic student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results.

North University High School Response:

This finding is valid. The Principal will communicate with the Data Specialist and Teachers to ensure that all documentation is properly recorded and verified noting all student signatures for the required FTE periods.

Audit 2011-2012 SY Finding 5341-03

Auditor Finding:

ESOL Compliance

North University High School Response:

This finding is valid. The school will follow Broward County Public School's procedures relating to plan dates and student placement according to ESOL policies. Our ESOL school designee will continue to participate in all ESOL meetings and trainings hosted by the district and will request the assistance of the BCPS Charter School Support Office, ESOL liaison, more frequently to review records and ensure that all procedures are appropriately followed.

Audit 2011-2012 SY Finding 5341-70

Auditor Finding:

One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students concerned were not notified of the teacher's out-of-field status.

North University High School Response:

This finding is valid. The teacher was hired on September 8, 2011 and in accordance with the requirements of the Statement of Eligibility, upon hire, a Temporary Teacher Certification was requested on his behalf. Unfortunately, the certificate was not issued until November 21, 2011, outside of the FTE window. Also, an Out of Field Waiver cannot be approved by the governing board without a temporary certification. Once the certification arrived, an Out of Field Waiver was signed by the governing board and parents received notification via mail.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

NORTH UNIVERSITY
HIGH SCHOOL

4800 North University Drive
Lauderhill, FL 33351

p. 954.746.4483
f. 954.741.8113
www.yourdiplomayourway.com

Audit 2011-2012 SY Response AG-424-534171

Auditor Finding:

We noted the following exceptions involving one out-of-field teacher in Social Science and ESOL: (a) the parents of the students concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.

North University High School Response:

This finding is valid. The teacher was hired as a substitute teacher for a span of 17 days.

Regards,

Laurel E. Suarez, Principal

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Attachment 4

Response by the Management of
Ben-Gamla Charter School
Findings 69 and 70

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Ben Gamla Charter, an "A" School
2620 Hollywood Boulevard, Hollywood Fl. 33020●Phone:(954)342-4064 Fax:(954)342-4107

Sharon Miller, Principal

November 6th, 2013

TO:
David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin,

In reference to item number #69, (Ref. 541000), our response is as follows:

We concur in the finding, noting that the finding cites only one (1) student. This is out of an extremely large ESOL population. As part of our School Improvement Plan, we will continue to work on assessing and conducting re-evaluations in a timely manner. We will continue to convene ELL Committee Meetings thirty (30) days prior to the student's anniversary entry date.

In reference to item #70, (Ref. 541070/71/72/73), our response is as follows:

We do not accept this finding. The referenced item number does not reflect an accurate picture of the documented entries and itemized paperwork required by the District and audited yearly in our Annual District Monitoring Review. Governing Board approval was given to the annual letter (hard copy) sent out to parents in the Wednesday Folder and posted on our website. Out of Field Waivers are approved, as well, at Governing Board Meetings. This information was discussed at the time of the audit and in previous inquiries.

Sincere Regards,

Sharon Miller