STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2017-011
August 2016

MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2015

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Alberto M. Carvalho was Superintendent and the following individuals served as Board members:

Board Member	District No.
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Dr. Dorothy Bendross-Mindingall	2
Dr. Martin Karp	3
Perla Tabares Hantman, Chair	4
Susie V. Castillo	5
Raquel A. Regalado	6
Carlos L. Curbelo to 1-2-15	7
Lubby Navarro from 2-20-15	7
Dr. Marta Perez-Wurtz	8
Dr. Lawrence S. Feldman, Vice Chair	9

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD

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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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Career Education 9-12, and student transportation, the Miami-Dade County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically:

- Of the 542 teachers in our test, 72 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, or the earning of required in-service training points in ESOL strategies. Ninety three of the 542 teachers (17 percent) in our test taught at charter schools and 17 of the 72 teachers with exceptions (24 percent) taught at charter schools.
- We noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 172 of the 1,237 students in our ESOL test, and 47 of the 432 students in our Career Education 9-12 test. Two hundred forty three of the 1,237 students (20 percent) in our ESOL test attended charter schools and 17 of the 172 students with exceptions (10 percent) attended charter schools. Thirty of the 432 students (7 percent) in our Career Education 9-12 test attended charter schools and 22 of the 47 students with exceptions (47 percent) attended charter schools.
- We noted exceptions involving their reported ridership classification or eligibility for State transportation funding for 70 of the 580 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in 99 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 9.0505 (4.4533 is applicable to District schools other than charter schools and 4.5972 is applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 165.6058 (70.3671 is applicable to District schools other than charter schools and 95.2387 is applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 1,474 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was $4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $667,685 (negative 165.6058 times $4,031.77), of which $283,704 is applicable to District schools other than charter schools and $383,981 is applicable to charter schools.

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 the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Miami-Dade County, Florida. Those services are provided primarily to prekindergarten through 12th-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 Miami-Dade County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 353 schools other than charter schools, 126 charter schools, 2 District cost centers, and 4 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling $702.56 million was provided through the FEFP to the District for the District-reported 351,610.37 unweighted FTE as recalibrated, which included 55,159.47 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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 the 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes

less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received $24 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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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
ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Miami-Dade County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. 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 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for teachers and students in our English for Speakers of Other Languages (ESOL) and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and

Career Education 9-12, the Miami-Dade County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[1] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. 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 not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment is presented in *SCHEDULES A, B, C*, 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.

[1] A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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,

Sherrill F. Norman, CPA
Tallahassee, Florida
August 22, 2016

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The Unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Miami-Dade County District School Board (District) reported to the Department of Education 351,610.37 unweighted FTE as recalibrated, which included 55,159.47 unweighted FTE as recalibrated for charter schools, at 353 District schools other than charter schools, 126 charter schools, 2 District cost centers, and 4 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (485) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (62,505) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data included only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 172 of the 1,237 students in our ESOL test[2] and 47 of the 432 students in our Career Education 9-12 test.[3] Two hundred forty three of the 1,237 students (20 percent) in our ESOL test attended charter schools and 17 of the 172 students with exceptions (10 percent) attended charter schools. Thirty of the 432 students (7 percent) in our Career Education 9-12 test attended charter schools and 22 of the 47 students with exceptions (47 percent) attended charter schools.

[2] For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 8, 9, 12, 14, 15, 18, 22, 23, 24, 27, 30, 33, 34, 37, 38, 41, 42, 44, 47, 50, 51, 55, 58, 61, 62, 63, 64, 65, 67, 69, 72, 74, 75, 77, 82, 83, 84, 85, 91, and 92 on *SCHEDULE D*.

[3] For Career Education 9-12, the material noncompliance is composed of Findings 48, 52, 70, 78, 87, and 88 on *SCHEDULE D*.

Our populations and tests of schools and students are summarized as follows:

Programs	Number of Schools Population	Number of Schools Test	Number of Students at Schools Tested Population	Number of Students at Schools Tested Test	Students with Exceptions	Recalibrated Unweighted FTE Population	Recalibrated Unweighted FTE Test	Proposed Adjustments
Basic	480	37	40,299	433	2	223,228.4700	299.9606	276.0565
Basic with ESE Services	473	39	9,377	316	4	74,764.8300	271.3940	2.8886
ESOL	448	33	10,692	1,237	172	43,645.6700	797.9689	(216.5262)
ESE Support Levels 4 and 5	188	22	1,235	543	14	2,204.0900	391.9698	(46.4999)
Career Education 9-12	88	10	902	432	47	7,767.3100	105.8569	(24.9695)
All Programs	485	40	62,505	2,961	239	351,610.3700	1,867.1502	(9.0505)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (2,022, of which 1,782 are applicable to District schools other than charter schools and 240 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to English Language Learner (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: 72 of the 542 teachers in our test 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, or the earning of required in-service training points in ESOL strategies.[4] Ninety three of the 542 teachers (17 percent) in our test taught at charter schools and 17 of the 72 teachers with exceptions (24 percent) taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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 the FTE student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

[4] For teachers, the material noncompliance is composed of Findings 5, 7, 11, 13, 16, 17, 20, 26, 28, 29, 31, 32, 35, 36, 39, 40, 43, 45, 49, 53, 56, 59, 60, 66, 68, 71, 73, 76, 79, 80, 89, 90, 93, 94, 96, 98, and 99 on *SCHEDULE D*.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

District Schools Other Than Charter Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	33.5879	1.126	37.8200
102	Basic 4-8	59.3099	1.000	59.3099
103	Basic 9-12	123.1549	1.004	123.6475
111	Grades K-3 with Exceptional Student Education (ESE) Services	.7400	1.126	.8333
112	Grades 4-8 with ESE Services	(1.4335)	1.000	(1.4335)
113	Grades 9-12 with ESE Services	.6914	1.004	.6942
130	English for Speakers of Other Languages (ESOL)	(190.6226)	1.147	(218.6441)
254	ESE Support Level 4	(4.0184)	3.548	(14.2573)
255	ESE Support Level 5	(7.8953)	5.104	(40.2976)
300	Career Education 9-12	(17.9676)	1.004	(18.0395)
	Subtotal	(4.4533)		(70.3671)

Charter Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	9.9225	1.126	11.1727
102	Basic 4-8	25.8787	1.000	25.8787
103	Basic 9-12	24.2026	1.004	24.2994
111	Grades K-3 with ESE Services	3.3907	1.126	3.8179
113	Grades 9-12 with ESE Services	(.5000)	1.004	(.5020)
130	ESOL	(25.9036)	1.147	(29.7115)
254	ESE Support Level 4	(34.2956)	3.548	(121.6808)
255	ESE Support Level 5	(.2906)	5.104	(1.4832)
300	Career Education 9-12	(7.0019)	1.004	(7.0299)
	Subtotal	(4.5972)		(95.2387)
	0			

Total of Schools No.	Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101	Basic K-3	43.5104	1.126	48.9927
102	Basic 4-8	85.1886	1.000	85.1886
103	Basic 9-12	147.3575	1.004	147.9469
111	Grades K-3 with ESE Services	4.1307	1.126	4.6512
112	Grades 4-8 with ESE Services	(1.4335)	1.000	(1.4335)
113	Grades 9-12 with ESE Services	.1914	1.004	.1922
130	ESOL	(216.5262)	1.147	(248.3556)
254	ESE Support Level 4	(38.3140)	3.548	(135.9381)
255	ESE Support Level 5	(8.1859)	5.104	(41.7808)
300	Career Education 9-12	(24.9695)	1.004	(25.0694)
	Total	(9.0505)		(165.6058)

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the 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 A5.)

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

		Proposed Adjustments (1)			
No.	Program	#0073	#0092	#0122	Balance Forward
101	Basic K-3	4.1437	1.1371	.7514	6.0322
102	Basic 4-8	1.9551	.5002	.3570	2.8123
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with Exceptional Student Education (ESE) Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	(.5002)	.....	(.5002)
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	English for Speakers of Other Languages (ESOL)	(6.0988)	(1.1371)	(1.1084)	(8.3443)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments (1) #1070*	#1721	#2321	#2741	Balance Forward
101	6.0322	1.5265	.3738	.....	4.7700	12.7025
102	2.8123	16.9782	.4998	.3921	3.1472	23.8296
103	.0000	12.6908	.....	.....	.....	12.6908
111	.0000	.4999	.....	.....	.....	.4999
112	(.5002)	.....	.....	.....	.....	(.5002)
113	.0000	.....	.....	.....	.....	.0000
130	(8.3443)	.....	(.8736)	.....	(7.9172)	(17.1351)
254	.0000	(31.4048)	.....	(.3921)	.....	(31.7969)
255	.0000	(.2906)	.....	.....	.....	(.2906)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

No.	Brought Forward	Proposed Adjustments (1) #3030*	#3100*	#4070*	#4261	Balance Forward
101	12.7025	2.8560	.6836	.....	1.8556	18.0977
102	23.8296	.....	.6836	.....	1.0000	25.5132
103	12.6908	.....	.....	.....	.....	12.6908
111	.4999	.....	.....	2.8908	.....	3.3907
112	(.5002)	.....	.....	.....	(1.0000)	(1.5002)
113	.0000	.....	.....	.....	.....	.0000
130	(17.1351)	(2.8560)	(1.3672)	.....	(1.8556)	(23.2139)
254	(31.7969)	.....	.....	(2.8908)	.....	(34.6877)
255	(.2906)	.....	.....	.....	.....	(.2906)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

No.	Brought Forward	Proposed Adjustments (1) #4611	#4681	#5007*	#5047*	Balance Forward
101	18.0977	4.7365	14.9090	.....	4.8564	42.5996
102	25.5132	.....	1.9970	4.1352	4.0817	35.7271
103	12.6908	.....	.....	.....	.....	12.6908
111	3.3907	.5000	.....	.....	.....	3.8907
112	(1.5002)	.....	.....	.....	.....	(1.5002)
113	.0000	.....	.....	.....	.....	.0000
130	(23.2139)	(4.7365)	(16.9060)	(4.1352)	(8.9381)	(57.9297)
254	(34.6877)	(.5000)	.....	.....	.....	(35.1877)
255	(.2906)	.....	.....	.....	.....	(.2906)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

No.	Brought Forward	Proposed Adjustments (1) #5901	#6171	#6771	#7015*	Balance Forward
101	42.5996	.....	.....	.....	.....	42.5996
102	35.7271	4.0338	23.4201	16.5094	.....	79.6904
103	12.6908	.....	.....	.....	3.8329	16.5237
111	3.8907	.....	.....	.....	.....	3.8907
112	(1.5002)	.....	.....	.....	.....	(1.5002)
113	.0000	.....	.....	.....	(.5000)	(.5000)
130	(57.9297)	(4.0338)	(23.4201)	(16.5094)	(.9282)	(102.8212)
254	(35.1877)	.....	.....	.....	.....	(35.1877)
255	(.2906)	.....	.....	.....	.....	(.2906)
300	.0000	.....	.....	.....	(7.0019)	(7.0019)
Total	.0000	.0000	.0000	.0000	(4.5972)	(4.5972)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

No.	Brought Forward	Proposed Adjustments (1) #7049	#7051	#7065*	#7067*	Balance Forward
101	42.5996	.....	.....	.....	.....	42.5996
102	79.6904	.....	.....	.....	.....	79.6904
103	16.5237	17.2726	8.1499	1.6000	.6636	44.2098
111	3.8907	.....	.....	.....	.....	3.8907
112	(1.5002)	.....	.....	.....	.....	(1.5002)
113	(.5000)	.....	.....	.....	.....	(.5000)
130	(102.8212)	(17.2726)	(8.7499)	(1.6000)	(.6636)	(131.1073)
254	(35.1877)	.....	.....	.....	.....	(35.1877)
255	(.2906)	.....	.....	.....	.....	(.2906)
300	(7.0019)	(2.4488)	.....	.....	.....	(9.4507)
Total	(4.5972)	(2.4488)	(.6000)	.0000	.0000	(7.6460)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

No.	Brought Forward	Proposed Adjustments (1) #7068*	#7069*	#7071	#7111	Balance Forward
101	42.5996	.....	.....	.....	.....	42.5996
102	79.6904	.....	.....	.....	.....	79.6904
103	44.2098	.9363	4.5090	3.9781	2.7798	56.4130
111	3.8907	.....	.....	.....	.....	3.8907
112	(1.5002)	.....	.....	.....	.....	(1.5002)
113	(.5000)	.....	.....	.....	.....	(.5000)
130	(131.1073)	(.9363)	(4.5090)	(3.9781)	(2.7798)	(143.3105)
254	(35.1877)	.....	.....	.....	.....	(35.1877)
255	(.2906)	.....	.....	.....	.....	(.2906)
300	(9.4507)	.....	.....	.....	(.7500)	(10.2007)
Total	(7.6460)	.0000	.0000	.0000	(.7500)	(8.3960)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

No.	Brought Forward	Proposed Adjustments (1) #7131	#7271	#7341	#7591	Balance Forward
101	42.5996	.....	.....	.....	.....	42.5996
102	79.6904	.....	.....	.....	.....	79.6904
103	56.4130	1.1875	7.1113	15.1562	42.1186	121.9866
111	3.8907	.....	.....	.....	.....	3.8907
112	(1.5002)	.....	.....	.....	.....	(1.5002)
113	(.5000)	.....	.....	.....	.3250	(.1750)
130	(143.3105)	(1.1875)	(7.1113)	(11.2179)	(41.9106)	(204.7378)
254	(35.1877)	.....	.....	.....	.....	(35.1877)
255	(.2906)	.....	.....	.....	(.8250)	(1.1156)
300	(10.2007)	.....	.....	(4.1258)	(.1250)	(14.4515)
Total	(8.3960)	.0000	.0000	(.1875)	(.4170)	(9.0005)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

Proposed Adjustments (1)

No.	Brought Forward	#7701	#8181	#9732	Total
101	42.5996	.....	.....	.9108	43.5104
102	79.6904	.....	3.8802	1.6180	85.1886
103	121.9866	22.5137	(.5000)	3.3572	147.3575
111	3.8907	.....	.....	.2400	4.1307
112	(1.5002)	.....	.....	.0667	(1.4335)
113	(.1750)	.....	.....	.3664	.1914
130	(204.7378)	(11.7884)	.....	.....	(216.5262)
254	(35.1877)	(.2073)	(2.8602)	(.0588)	(38.3140)
255	(1.1156)	.....	(.5200)	(6.5503)	(8.1859)
300	(14.4515)	(10.5180)	.....	.....	(24.9695)
Total	(9.0005)	.0000	.0000	(.0500)	(9.0505)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes (FS); State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* 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 not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Miami-Dade County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings	Proposed Net Adjustments (Unweighted FTE)
Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.	

Districtwide – Reporting of School Bell Schedules

1. [Ref. --] The course schedules for a number of students involving 25 of the 40 schools (8 of the 25 schools were charter schools) examined were incorrectly reported. The bell schedules provided for the 25 schools supported varying totals of instructional minutes per week and met the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules reported were not in agreement with those bell schedules. We noted varying ranges of differences from a low of 50 CMW to a high of 850 CMW (notwithstanding some posting errors that exceeded those amounts). Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the amount of instructional minutes established in the individual schools' bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this (*Finding Continues on Next Page.*)

Findings		Proposed Net Adjustments (Unweighted FTE)

Districtwide – Reporting of School Bell Schedules (Continued)

incorrect reporting does not affect their ultimate funding level. We are presenting this disclosure Finding with no proposed adjustments.

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Mandarin Lakes K-8 Academy (#0073)

2. [Ref. 7301] English Language Learner (ELL) Committees were not convened for 14 ELL students by October 1 (10 students) or within 30 school days (4 students) prior to the students' Date Entered United States School (DEUSS) anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the file for 1 of these students did not contain an *ELL Student Plan*. We propose the following adjustment:

101 Basic K-3	2.2098	
102 Basic 4-8	1.8688	
130 ESOL	(4.0786)	.0000

3. [Ref. 7302] The files for four ELL students did not contain *ELL Student Plans* that were valid during the October 2014 reporting survey period. We also noted that the files for two of these students did not contain evidence of English language proficiency assessments and parent notifications of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	1.5921	
130 ESOL	(1.5921)	.0000

4. [Ref. 7303] One ELL student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.3418	
130 ESOL	(.3418)	.0000

5. [Ref. 7370] The parents of one ELL student were not notified of one teacher's out-of-field status in Intensive Math. We propose the following adjustment:

102 Basic 4-8	.0863	
130 ESOL	(.0863)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Norman S. Edelcup/Sunny Isles Beach K-8 (#0092)

6. [Ref. 9202] The *Educational Plan* (*EP*) for one Exceptional Student Education (ESE) student in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	(.5002)	.0000

7. [Ref. 9270] One teacher taught Primary Language Arts to 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 were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.1371	
130 ESOL	(1.1371)	.0000
		.0000

Dr. Rolando Espinosa K-8 Center (#0122)

8. [Ref. 12202] Two ELL students' English language proficiencies were not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placement beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.3570	
102 Basic 4-8	.3570	
130 ESOL	(.7140)	.0000

9. [Ref. 12203] The *ELL Student Plan* for one student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.3944	
130 ESOL	(.3944)	.0000
		.0000

South Florida Autism Charter School, Inc. (#1070)

10. [Ref. 107002] The file for one ESE student did not contain a *Matrix of Services* form that was valid during the October 2014 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)

South Florida Autism Charter School, Inc. (#1070) (Continued)

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	(.4999)	.0000

11. [Ref. 107070/71/72] Three teachers were not properly certified and were not approved by the School Board to teach ESE students with the primary exceptionality of Autism Spectrum Disorders (ASD) out of field. The teachers were certified to teach ESE students but taught courses that also required the ASD endorsement. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 107070		
101 Basic K-3	1.5265	
102 Basic 4-8	10.7068	
254 ESE Support Level 4	(11.9427)	
255 ESE Support Level 5	(.2906)	.0000
Ref. 107071		
102 Basic 4-8	6.2714	
254 ESE Support Level 4	(6.2714)	.0000
Ref. 107072		
103 Basic 9-12	12.6908	
254 ESE Support Level 4	(12.6908)	.0000
		.0000

Everglades K-8 Center (#1721)

12. [Ref. 172102] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that one of the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.3738	
102 Basic 4-8	.4998	
130 ESOL	(.8736)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Gulfstream Elementary School (#2321)

13. [Ref. 232170] One teacher was not properly certified and was not approved by the School Board to teach ESE students with the primary exceptionality of ASD out of field. The teacher was certified to teach ESE students but taught a course that also required the ASD endorsement. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.3921	
254 ESE Support Level 4	(.3921)	.0000
		.0000

Key Biscayne K-8 Center (#2741)

14. [Ref. 274101] ELL Committees were not convened for three ELL students by October 1 (one student) or within 30 school days (two students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.9992	
130 ESOL	(1.9992)	.0000

15. [Ref. 274102] The file for one ELL student indicated that the student had been exited from the ESOL Program on June 5, 2014, which was prior to the October 2014 and February 2015 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.6836	
130 ESOL	(.6836)	.0000

16. [Ref. 274170/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the 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. In addition, two of the teachers had not earned the required in-service training points in ESOL strategies as required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. Specifically, one teacher (Ref. 274171) had earned only 240 of the 300 in-service training points, and one teacher (Ref. 274172) who also taught Basic subject area courses had earned none of the 60 in-service training points (Basic subjects) and none of the 120 in-service training points (Primary Language Arts). We propose the following adjustments:

Findings		Proposed Net Adjustments (Unweighted FTE)
Key Biscayne K-8 Center (#2741) (Continued)		
Ref. 274170		
101 Basic K-3	4.0864	
130 ESOL	(4.0864)	.0000
Ref. 274171		
102 Basic 4-8	.4920	
130 ESOL	(.4920)	.0000
Ref. 274172		
102 Basic 4-8	.6560	
130 ESOL	(.6560)	.0000
		.0000

Doral Academy (#3030) Charter School

17. [Ref. 303070] One teacher taught Primary Language Arts to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.8560	
130 ESOL	(2.8560)	.0000
		.0000

Mater Academy East Charter School (#3100)

18. [Ref. 310002] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS, and the students' English language proficiencies were not assessed. We also noted that the file for one of the students did not contain evidence of a valid *ELL Student Plan* or that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.6836	
102 Basic 4-8	.6836	
130 ESOL	(1.3672)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Early Beginnings Academy Civic Center (#4070) Charter School

19. [Ref. 407001] The *Matrix of Services* form for one prekindergarten (PK) ESE student, who earned .5000 FTE, incorrectly included three Special Consideration points that were designated for PK students who earned less than .5000 FTE during a reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

20. [Ref. 407070/71/72] Three teachers were not properly certified and were not approved by the School Board to teach PK ESE students with disabilities out of field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 407070		
111 Grades K-3 with ESE Services	.9454	
254 ESE Support Level 4	(.9454)	.0000
Ref. 407071		
111 Grades K-3 with ESE Services	.9454	
254 ESE Support Level 4	(.9454)	.0000
Ref. 407072		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

Palm Springs Elementary School (#4261)

21. [Ref. 426102] The *EP* for one ESE student in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

22. [Ref. 426103] The *ELL Student Plans* for two students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.4986	
130 ESOL	(1.4986)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Palm Springs Elementary School (#4261) (Continued)

23. [Ref. 426104] An ELL Committee for one ELL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.3570	
130 ESOL	(.3570)	.0000
		.0000

Redondo Elementary School (#4611)

24. [Ref. 461102] ELL Committees for three ELL students were not convened by October 1 (two students) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.9710	
130 ESOL	(.9710)	.0000

25. [Ref. 461103] 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

26. [Ref. 461170] One teacher taught Primary Language Arts to 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 were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.7655	
130 ESOL	(3.7655)	.0000
		.0000

Riverside Elementary Community School (#4681)

27. [Ref. 468102] ELL Committees for 12 ELL students were not convened by October 1 (7 students) or within 30 school days (5 students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)

Riverside Elementary Community School (#4681) (Continued)

101 Basic K-3	4.4434	
102 Basic 4-8	1.9970	
130 ESOL	(6.4404)	.0000

28. [Ref. 468170] One teacher taught Primary Language Arts to 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 were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	9.3871	
130 ESOL	(9.3871)	.0000

29. [Ref. 468171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.0785	
130 ESOL	(1.0785)	.0000
		.0000

Lincoln-Marti Charter School Hialeah Campus (#5007)

30. [Ref. 500702] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.3418	
130 ESOL	(.3418)	.0000

31. [Ref. 500771] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades English but taught a course that required either a stand-alone certificate coverage in Reading or an endorsement in Reading. 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:

102 Basic 4-8	1.8967	
130 ESOL	(1.8967)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Lincoln-Marti Charter School Hialeah Campus (#5007) (Continued)

32. [Ref. 500774] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.8967	
130 ESOL	(1.8967)	.0000
		.0000

Mater Academy Miami Beach (#5047) Charter School

33. [Ref. 504702] The files for two ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.6660	
130 ESOL	(1.6660)	.0000

34. [Ref. 504703] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	(.8330)	.0000

35. [Ref. 504771] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	4.8564	
130 ESOL	(4.8564)	.0000

36. [Ref. 504773] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We also noted that the teacher did not complete the General Knowledge requirements within 12 calendar months of the teacher's date of hire as required by Section 1012.56(2)(g), FS, and SBE Rule 6A-4.0021, FAC. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Mater Academy Miami Beach (#5047) Charter School (Continued)		
102 Basic 4-8	1.5827	
130 ESOL	(1.5827)	.0000
		.0000

Carrie P. Meek/Westview K-8 Center (#5901)

37. [Ref. 590102] One ELL student's English Language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	(.8330)	.0000

38. [Ref. 590103] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3542	
130 ESOL	(.3542)	.0000

39. [Ref. 590170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 590170) held certification in Middle Grades Integrated Curriculum but taught courses that required certification in Middle Grades Math and Middle Grades Science and one teacher (Ref. 590171) held certification in Elementary Education but taught a course that required certification in Middle Grades Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status (Ref. 590170/71). We propose the following adjustments:

Ref. 590170		
102 Basic 4-8	.6332	
130 ESOL	(.6332)	.0000
Ref. 590171		
102 Basic 4-8	.4760	
130 ESOL	(.4760)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Carrie P. Meek/Westview K-8 Center (#5901) (Continued)

40. [Ref. 590172] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.7374	
130 ESOL	(1.7374)	.0000
		.0000

Henry H. Filer Middle School (#6171)

41. [Ref. 617102] Two ELL students' English Language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.4994	
130 ESOL	(1.4994)	.0000

42. [Ref. 617103] The English Language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.6664	
130 ESOL	(.6664)	.0000

43. [Ref. 617170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESOL but taught a course that required either a stand-alone certificate coverage in Reading or an endorsement in Reading. 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:

102 Basic 4-8	21.2543	
130 ESOL	(21.2543)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Jorge Mas Canosa Middle School (#6771)

44. [Ref. 677102] ELL Committees were not convened for 12 ELL students by October 1 (4 students) or within 30 school days (8 students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that 6 of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

102 Basic 4-8	9.3352	
130 ESOL	(9.3352)	.0000

45. [Ref. 677170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Middle Grades English. 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:

102 Basic 4-8	7.1742	
130 ESOL	(7.1742)	.0000
		.0000

Stellar Leadership Academy (#7015) Charter School

46. [Ref. 701501] The *EP* for one ESE student enrolled in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

47. [Ref. 701502] One student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	(.3570)	.0000

48. [Ref. 701504] Twenty-two Career Education 9-12 students who participated in on-the-job training (OJT) did not work during the October 2014 and February 2015 reporting survey periods. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Stellar Leadership Academy (#7015) Charter School (Continued)		
300 Career Education 9-12	(4.5972)	(4.5972)

49. [Ref. 701570/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 701570) held certification in Elementary Education but taught courses that required certification in English and one teacher (Ref. 701571) held certification in Physical Education but taught a course that required certification in Business Education. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 701570		
103 Basic 9-12	.5712	
130 ESOL	(.5712)	.0000
Ref. 701571		
103 Basic 9-12	2.4047	
300 Career Education 9-12	(2.4047)	.0000
		(4.5972)

Westland Hialeah Senior High School (#7049)

50. [Ref. 704901] ELL Committees were not convened for 17 ELL students by October 1 (3 students) or within 30 school days (14 students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that 5 of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	8.8125	
130 ESOL	(8.8125)	.0000

51. [Ref. 704902] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees were not convened within 30 school days prior to these students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.6875	
130 ESOL	(.6875)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Westland Hialeah Senior High School (#7049) (Continued)

52. [Ref. 704903] The timecards for 17 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(2.4488)	(2.4488)

53. [Ref. 704970] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	7.7726	
130 ESOL	(7.7726)	.0000
		(2.4488)

G. Holmes Braddock Senior High School (#7051)

54. [Ref. 705102] One Basic student was not in attendance during the 11-day window of the October 2014 reporting survey period and should not have been included with that survey's results. We propose the following adjustment:

103 Basic 9-12	(.6000)	(.6000)

55. [Ref. 705103] ELL Committees were not convened for nine students by October 1 (three students) or within 30 school days (six students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that two of these students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	3.7789	
130 ESOL	(3.7789)	.0000

56. [Ref. 705170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	4.9710	
130 ESOL	(4.9710)	.0000
		(.6000)

Findings	Proposed Net Adjustments (Unweighted FTE)

Mavericks High of South Miami-Dade County (#7065) Charter School

57. [Ref. 706502] Student attendance taken by the teachers was recorded in the School's fully automated and electronic system, Maestro Student Information System (MAESTRO SIS) and manually recorded daily in the District's student information system (DISIS). SBE Rule 6A-1.044(3), FAC, and the Florida Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10, require specific system criteria to be met. We noted the following:

a. MAESTRO SIS did not include a sign-on indicator to ensure that attendance was being taken regularly and to facilitate monitoring of exception reports by responsible School administrators.

b. School records did not evidence a MAESTRO SIS-generated daily log that included sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted.

c. School records did not evidence that period-by-period attendance for students in Grades 9-12 was recorded for the specific subject areas of instruction for which the students received credit.

These recordkeeping deficiencies existed throughout the 2014-15 school year and increased the likelihood of erroneous student attendance reporting. School management stated, and we observed, that students are assigned to one classroom daily and, for most of their coursework, work at their own pace on APEX Learning, a computer-based learning platform. Because we were able to verify attendance for at least 1 day of the 11-day reporting survey period for all of the students included in our test, we present this disclosure Finding with no proposed adjustment.

.0000

58. [Ref. 706501] Two ELL students' English language proficiencies were not assessed and an ELL Committee was not convened (one of the two students) within 30 school days prior to the ELL students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000

59. [Ref. 706570] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Mavericks High of South Miami-Dade County (#7065) Charter School (Continued)		
103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000

60. [Ref. 706571] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades Math but taught a course that required certification in Math (Grades 9-12). 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	.2000	
130 ESOL	(.2000)	.0000
		.0000

Green Springs High School Charter (#7067)

61. [Ref. 706701] One student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

62. [Ref. 706702] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3636	
130 ESOL	(.3636)	.0000
		.0000

North Gardens High School Charter (#7068)

63. [Ref. 706801] The English language proficiencies for two ELL students were not assessed and ELL Committees were not convened by October 1 (one student) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.6363	
130 ESOL	(.6363)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

North Gardens High School Charter (#7068) (Continued)

64. [Ref. 706802] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
		.0000

North Park High School Charter (#7069)

65. [Ref. 706901] We noted the following exceptions for three ELL students enrolled in the ESOL Program: one student's English language proficiency was not assessed; an ELL Committee was not convened for one student; and the English language proficiency was not assessed and an ELL Committee was not convened for one student. The English language proficiency assessments and ELL Committees were not convened within 30 school days prior to the ELL students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.5636	
130 ESOL	(1.5636)	.0000

66. [Ref. 706970/71] Two teachers did not hold Florida teaching certificates that were valid during the October 2014 and February 2015 reporting survey periods and were not otherwise qualified to teach. We propose the following adjustments:

Ref. 706970		
103 Basic 9-12	.7000	
130 ESOL	(.7000)	.0000
Ref. 706971		
103 Basic 9-12	2.2454	
130 ESOL	(2.2454)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Coral Gables Senior High School (#7071)

67. [Ref. 707101] English language proficiencies were not assessed for two students and an ELL Committee for one of these students was not convened within 30 school days prior to the ELL students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.0718	
130 ESOL	(1.0718)	.0000

68. [Ref. 707170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	2.9063	
130 ESOL	(2.9063)	.0000
		.0000

Hialeah Senior High School (#7111)

69. [Ref. 711101] ELL Committees for four ELL students were either not convened by October 1 (one student) or within 30 school days (three students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.3125	
130 ESOL	(1.3125)	.0000

70. [Ref. 711102] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.7500)	(.7500)

71. [Ref. 711170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Social Science. 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:

Findings		Proposed Net Adjustments (Unweighted FTE)
Hialeah Senior High School (#7111) (Continued)		
103 Basic 9-12	1.4673	
130 ESOL	(1.4673)	.0000
		(.7500)

Hialeah-Miami Lakes Senior High School (#7131)

72. [Ref. 713101] ELL Committees were not convened for two ELL students by October 1 (one student) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that one of the students' English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.0625	
130 ESOL	(1.0625)	.0000

73. [Ref. 713170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1250	
130 ESOL	(.1250)	.0000
		.0000

Miami Coral Park Senior High School (#7271)

74. [Ref. 727101] ELL Committees for ten ELL students were not convened by October 1 (four students) or within 30 school days (six students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that two of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	6.2783	
130 ESOL	(6.2783)	.0000

75. [Ref. 727102] The *ELL Student Plan* for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)

Miami Coral Park Senior High School (#7271) (Continued)

103 Basic 9-12	.6664	
130 ESOL	(.6664)	.0000

76. [Ref. 727170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1666	
130 ESOL	(.1666)	.0000
		.0000

Miami Jackson Senior High School (#7341)

77. [Ref. 734101] ELL Committees were not convened for 13 ELL students by October 1 (1 student) or within 30 school days (12 students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that one of the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	6.5000	
130 ESOL	(6.5000)	.0000

78. [Ref. 734102] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.1875)	(.1875)

79. [Ref. 734170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in Technical Education. 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	3.9383	
300 Career Education 9-12	(3.9383)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Miami Jackson Senior High School (#7341) (Continued)

80. [Ref. 734171] The parents of the students taught by one out-of-field teacher, who was approved to teach out of field, were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.7179	
130 ESOL	(4.7179)	.0000
		(.1875)

North Miami Senior High School (#7591)

81. [Ref. 759102] The *EP* for one gifted student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

82. [Ref. 759103] One ELL student was beyond the maximum 6-year period allowed for State funding for ESOL. We propose the following adjustment:

103 Basic 9-12	.3125	
130 ESOL	(.3125)	.0000

83. [Ref. 759104] The files for nine ELL students enrolled in the ESOL Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	4.7120	
130 ESOL	(4.7120)	.0000

84. [Ref. 759105] ELL Committees for seven students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that two of the students' English Language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	3.4590	
130 ESOL	(3.4590)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

North Miami Senior High School (#7591) (Continued)

85. [Ref. 759106] The *ELL Student Plans* for seven students were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees were not convened within 30 school days prior to two of these students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS, and the file for one of these students did not contain evidence that the parents had been notified of the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	3.9992	
130 ESOL	(3.9992)	.0000

86. [Ref. 759108] One ESE student was reported incorrectly in Program 255 (ESE Support level 5) based on the student's placement in the Hospital and Homebound Program. The student was provided both on-campus instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9–12 with ESE services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.8250	
255 ESE Support Level 5	(.8250)	.0000

87. [Ref. 759109] The timecard for one Career Education 9-12 student who participated in OJT was not signed by the student's employer for the February 2015 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.1250)	(.1250)

88. [Ref. 759110] One Career Education 9-12 student was not in attendance during the 11-day window of February 2015 reporting survey period and should not have been included with that survey's result. We propose the following adjustment:

103 Basic 9-12	(.0584)	
130 ESOL	(.2336)	(.2920)

89. [Ref. 759170/71/72/73/75] Five teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 759170		
103 Basic 9-12	3.3034	
130 ESOL	(3.3034)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
North Miami Senior High School (#7591) (Continued)		
Ref. 759171		
103 Basic 9-12	1.9090	
130 ESOL	(1.9090)	.0000
Ref. 759172		
103 Basic 9-12	1.2727	
130 ESOL	(1.2727)	.0000
Ref. 759173		
103 Basic 9-12	3.2740	
130 ESOL	(3.2740)	.0000
Ref. 759175		
103 Basic 9-12	.0625	
130 ESOL	(.0625)	.0000

90. [Ref. 759174/76] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 759174) held certification in ESE but taught a course that required certification in Reading and one teacher (Ref. 759176) held certification in ESOL but taught a course that required either a stand-alone certificate coverage in Reading or an endorsement in Reading. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 759174		
103 Basic 9-12	12.4251	
130 ESOL	(12.4251)	.0000
Ref. 759176		
103 Basic 9-12	6.9476	
130 ESOL	(6.9476)	.0000
		(.4170)

South Dade Senior High School (#7701)

91. [Ref. 770101] The *ELL Student Plans* for six ELL students were not available at the time of our examination and could not be subsequently located. We also noted for one of these students that the English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
South Dade Senior High School (#7701) (Continued)		
103 Basic 9-12	2.3125	
130 ESOL	(2.3125)	.0000

92. [Ref. 770102] The English language proficiencies for two ELL students were not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

93. [Ref. 770170/71/73/74/75] Five teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 770170		
103 Basic 9-12	1.6418	
130 ESOL	(1.6418)	.0000
Ref. 770171		
103 Basic 9-12	4.2958	
130 ESOL	(4.2958)	.0000
Ref. 770173		
103 Basic 9-12	.1250	
130 ESOL	(.1250)	.0000
Ref. 770174		
103 Basic 9-12	.5793	
130 ESOL	(.5793)	.0000
Ref. 770175		
103 Basic 9-12	1.2542	
130 ESOL	(1.2542)	.0000

94. [Ref. 770172/76/77] Three teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 770172) held certification in Hearing Impaired but taught a course that required an endorsement in Reading, one teacher (Ref. 770176) held certification in Social Science but taught a course that required certification in Culinary Arts, and one teacher (Ref. 770177) held

(Finding Continues on Next Page)

Findings		Proposed Net Adjustments (Unweighted FTE)

South Dade Senior High School (#7701) (Continued)

certification in ESE but taught a course that required certification in Chemistry. We also noted that the parents of the students were not notified of the teachers' out-of-field status (Ref 770172/76/77). We propose the following adjustments:

Ref. 770172		
103 Basic 9-12	.2073	
254 ESE Support Level 4	(.2073)	.0000
Ref. 770176		
103 Basic 9-12	10.5180	
300 Career Education 9-12	(10.5180)	.0000
Ref. 770177		
103 Basic 9-12	1.0798	
130 ESOL	(1.0798)	.0000
		.0000

Ruth Owens Kruse Education Center (#8181)

95. [Ref. 818101] Two ESE students (one student in our Basic test and one student in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

103 Basic 9-12	(.5000)	
254 ESE Support Level 4	1.0200	
255 ESE Support Level 5	(.5200)	.0000

96. [Ref. 818170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 818170) held certification in ESE but taught courses that required certification in Middle Grades English and Middle Grades Science and one teacher (Ref. 818171) held certification in Varying Exceptionalities but taught courses that required certification in Reading and Middle Grades Social Science. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 818170		
102 Basic 4-8	2.6276	
254 ESE Support Level 4	(2.6276)	.0000
Ref. 818171		
102 Basic 4-8	1.2526	
254 ESE Support Level 4	(1.2526)	.0000
		.0000

Findings	Proposed Net Adjustments (Unweighted FTE)

Brucie Ball Educational Center (#9732)

97. [Ref. 973201] Nine ESE students in the Hospital and Homebound Program were incorrectly reported as follows:

a. Five students were incorrectly reported in Program No. 255 (ESE Support Level 5); however, the students were provided teleclass instruction for a portion of the students' schedules. The teleclass portion of the students' schedules should have been reported in Program No. 112 (Grades 4-8 with ESE Services) or No. 113 (Grades 9-12 with ESE Services).

b. Three students were incorrectly reported in Program No. 113 (Grades 9-12 with ESE Services). The students' *Individual Educational Plans* authorized one-on-one instruction in the home in addition to teleclass related instruction and the one-on-one instruction should have been reported in Program No. 255 (ESE Support Level 5).

c. School records did not demonstrate the reported instructional time for one of the courses and the related one-on-one instruction in the home for one student. School management indicated that this course was inadvertently added to the student's schedule.

We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0667	
113 Grades 9-12 with ESE Services	.3998	
254 ESE Support Level 4	(.0588)	
255 ESE Support Level 5	(.4577)	(.0500)

98. [Ref. 973270/71/72/73/74/75/76/77/78/79/80/81/82/83] Our review of 14 teachers who provided instruction to students in the Hospital and Homebound Program disclosed that the teachers held Florida certificates with various subject area coverages; however, the teachers had not obtained the specific coverages that were necessary for the particular courses they were teaching and were not approved by the School Board to teach any of these particular courses out of field. Consequently, these teachers were not properly certified to teach all of the specific courses they had been assigned to teach. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 973270		
102 Basic 4-8	.1068	
103 Basic 9-12	.0804	
255 ESE Support Level 5	(.1872)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Brucie Ball Educational Center (#9732) (Continued)		
Ref. 973271		
101 Basic K-3	.2052	
102 Basic 4-8	.1602	
103 Basic 9-12	.2374	
255 ESE Support Level 5	(.6028)	.0000
Ref. 973272		
102 Basic 4-8	.0268	
103 Basic 9-12	.1388	
255 ESE Support Level 5	(.1656)	.0000
Ref. 973273		
101 Basic K-3	.2002	
102 Basic 4-8	.1852	
103 Basic 9-12	.3414	
255 ESE Support Level 5	(.7268)	.0000
Ref. 973274		
103 Basic 9-12	.0334	
255 ESE Support Level 5	(.0334)	.0000
Ref. 973275		
101 Basic K-3	.1150	
102 Basic 4-8	.0268	
103 Basic 9-12	.9041	
255 ESE Support Level 5	(1.0459)	.0000
Ref. 973276		
101 Basic K-3	.1630	
102 Basic 4-8	.1336	
103 Basic 9-12	.2222	
255 ESE Support Level 5	(.5188)	.0000
Ref. 973277		
103 Basic 9-12	.1071	
255 ESE Support Level 5	(.1071)	.0000
Ref. 973278		
103 Basic 9-12	.1336	
113 Grades 9-12 with ESE Services	(.0334)	
255 ESE Support Level 5	(.1002)	.0000
Ref. 973279		
101 Basic K-3	.1470	
102 Basic 4-8	.0922	
103 Basic 9-12	.1538	
255 ESE Support Level 5	(.3930)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Brucie Ball Educational Center (#9732) (Continued)		
Ref. 973280		
101 Basic K-3	.0804	
102 Basic 4-8	.1094	
103 Basic 9-12	.0938	
255 ESE Support Level 5	(.2836)	.0000
Ref. 973281		
102 Basic 4-8	.3886	
103 Basic 9-12	.2084	
255 ESE Support Level 5	(.5970)	.0000
Ref. 973282		
102 Basic 4-8	.1740	
103 Basic 9-12	.3684	
255 ESE Support Level 5	(.5424)	.0000
Ref. 973283		
102 Basic 4-8	.2144	
103 Basic 9-12	.3344	
255 ESE Support Level 5	(.5488)	.0000

99. [Ref. 973284/85] Two teachers were not properly certified and were not approved by the School Board to teach PK ESE students with disabilities out of field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 973284		
111 Grades K-3 with ESE Services	.0800	
255 ESE Support Level 5	(.0800)	.0000
Ref. 973285		
111 Grades K-3 with ESE Services	.1600	
255 ESE Support Level 5	(.1600)	.0000
		(.0500)
Proposed Net Adjustment		**(9.0505)**

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Miami-Dade County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership during the survey week and in attendance at least 1 of the 11 days of a survey window are reported for Florida Education Finance Program (FEFP) funding and documentation is retained to support this reporting; (2) all electronic attendance recordkeeping systems comply with the specific system criteria requirements outlined in State Board of Education (SBE) Rule 6A-1.044(3), Florida Administrative Code, and the Florida Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (3) attendance for students in Grades 9-12 is recorded on a period-by-period basis and teachers' attendance taking activity is monitored to ensure that all attendance is promptly taken by the teachers; (4) the English language proficiency of students being considered for continuation of their English for Speakers of Other Languages (ESOL) placements (beyond the initial 3-year base period) is assessed by October 1 if the students' Date Entered United States School (DEUSS) falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS and English Language Learner (ELL) Committees are timely convened subsequent to these assessments; (5) students reported course schedule instructional minutes are in agreement with the school's bell schedule minutes; (6) ELL students' files contain proper documentation to support the students' ESOL placements; (7) parents are timely notified of their children's ESOL placements; (8) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (9) Exceptional Student Education students are reported in accordance with the students' *Matrix of Services* forms that are also properly scored, timely completed, dated and maintained in the students' files; (10) schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs for the correct amount of FTE; (11) students in Career Education 9-12 who participate in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (12) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (13) teachers who are issued temporary certificates pass the Florida General Knowledge test within 1 year of employment; (14) parents are timely notified when their children are assigned to teachers teaching out of field; (15) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; (16) *ELL Student Plans*, *Educational Plans*, and *Individual Educational Plans* are timely prepared and retained in the students' files; and (17) student records are retained and available for audit purposes.

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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-the-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-the-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

FTE General Instructions 2014-15

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTE A – SUMMARY
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

A summary discussion of the significant features of the Miami-Dade County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Miami-Dade County, Florida. Those services are provided primarily to prekindergarten through 12th-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 (SBE). The geographic boundaries of the District are those of Miami-Dade County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 353 schools other than charter schools, 126 charter schools, 2 District cost centers, and 4 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling $702.56 million was provided through the FEFP to the District for the District-reported 351,610.37 unweighted FTE as recalibrated, which included 55,159.47 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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.

3. FTE Student Enrollment

The funding provided by the 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 student enrollment. For example, for prekindergarten through 3rd grade, 1.0 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 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 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.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

7. Educational Programs

The 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: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, and (4) Career Education 9-12.

8. Statutes and Rules

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

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

NOTE B – TESTING
FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

	School	Findings
	Districtwide – Reporting of School Bell Schedules	1
1.	Eugenia B. Thomas K-8 Center	NA
2.	Mandarin Lakes K-8 Academy	2 through 5
3.	Norman S. Edelcup/Sunny Isles Beach K-8	6 and 7
4.	Dr. Rolando Espinosa K-8 Center	8 and 9
5.	Neva King Cooper Educational Center	NA
6.	Mater Academy High School of International Studies*	NA
7.	South Florida Autism Charter School, Inc.*	10 and 11
8.	Everglades K-8 Center	12
9.	Gulfstream Elementary School	13
10.	Key Biscayne K-8 Center	14 through 16
11.	Doral Academy*	17
12.	Mater Academy East Charter School*	18
13.	Early Beginnings Academy Civic Center*	19 and 20
14.	Palm Springs Elementary School	21 through 23
15.	Redondo Elementary School	24 through 26
16.	Riverside Elementary Community School	27 through 29
17.	Lincoln-Marti Charter School Hialeah Campus*	30 through 32
18.	Mater Academy Miami Beach*	33 through 36
19.	Ernest R. Graham K-8 Center	NA

School (Continued)	Findings (Continued)
20. Carrie P. Meek/Westview K-8 Center	37 through 40
21. Henry H. Filer Middle School	41 through 43
22. Jorge Mas Canosa Middle School	44 and 45
23. Miami-Dade Online Academy - Virtual Instruction Program	NA
24. Stellar Leadership Academy*	46 through 49
25. Westland Hialeah Senior High School	50 through 53
26. G. Holmes Braddock Senior High	54 through 56
27. Mavericks High of South Miami-Dade County*	57 through 60
28. Green Springs High School Charter*	61 and 62
29. North Gardens High School Charter*	63 and 64
30. North Park High School Charter*	65 and 66
31. Coral Gables Senior High School	67 and 68
32. Hialeah Senior High School	69 through 71
33. Hialeah-Miami Lakes Senior High School	72 and 73
34. Miami Coral Park Senior High School	74 through 76
35. Miami Jackson Senior High School	77 through 80
36. North Miami Senior High School	81 through 90
37. South Dade Senior High School	91 through 94
38. Ruth Owens Kruse Education Center	95 and 96
39. Pre-K Intervention	NA
40. Brucie Ball Educational Center	97 through 99

* 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
ON STUDENT TRANSPORTATION

We have examined the Miami-Dade County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Miami-Dade County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses[5] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported student transportation is 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.

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 SBE, 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,

Sherrill F. Norman

Sherrill F. Norman, CPA
Tallahassee, Florida
August 22, 2016

[5] A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Miami-Dade County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (2,576) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (120,723) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	526
Hazardous Walking	1,591
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	6,249
All Other FEFP Eligible Students	112,357
Total	120,723

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 in our error-rate determination.

We noted the following material noncompliance: exceptions involving their reported ridership classification or eligibility for State transportation funding for 70 of 580 students in our student transportation test.[6]

[6] For student transportation, the material noncompliance is composed of Findings 4, 6, 7, 8, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

Description	Buses Proposed Net Adjustment	Students With Exceptions	Students Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(6)		
Our tests included 580 of the 120,723 students reported as being transported by the District.		70	(31)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 1,479 students.		1,479	(1443)
Total	(6)	1,549	(1474)

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.

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Miami-Dade County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.	
1. [Ref. 51] Our general tests of student ridership disclosed that 68 prekindergarten (PK) students were incorrectly reported in the All Other FEFP Eligible Students ridership category (66 students) and Hazardous Walking ridership category (2 students). We noted the following:	
a. Two students were not in the appropriate grade level to be reported in the Hazardous Walking ridership category and were not classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA); consequently, they were not eligible for State transportation funding.	

Findings		Students Transported Proposed Net Adjustments

b. Thirty-four students were not classified as students with disabilities under the IDEA and were not enrolled in the Teenage Parent Program; consequently, these students were not eligible for State Transportation Funding.

c. Four students were IDEA students; however, the students' *Individual Educational Plans* (*IEPs*) were not available at the time of our examination and could not be subsequently located. Consequently these students were not eligible for State transportation funding.

d. Twenty-eight students were enrolled in a Teenage Parent Program; and were otherwise eligible to be reported in the Teenage Parents and Infants ridership category.

We propose the following adjustments:

a. October 2014 Survey		
92 Days in Term		
Hazardous Walking	(1)	
February 2015 Survey		
88 Days in Term		
Hazardous Walking	(1)	(2)
b. October 2014 Survey		
92 Days in Term		
All Other FEFP Eligible Students	(17)	
February 2015 Survey		
88 Days in Term		
All Other FEFP Eligible Students	(17)	(34)
c. October 2014 Survey		
92 Days in Term		
All Other FEFP Eligible Students	(2)	
February 2015 Survey		
88 Days in Term		
All Other FEFP Eligible Students	(2)	(4)
d. October 2014 Survey		
92 Days in Term		
Teenage Parents and Infants	27	
All Other FEFP Eligible Students	(27)	
February 2015 Survey		
88 Days in Term		
Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(1)	0

Findings		Students Transported Proposed Net Adjustments

2. [Ref. 52] Our general tests of student ridership disclosed that 12 students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' *IEPs* were not available at the time of our examination and could not be subsequently located. We determined that 4 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 8 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2014 Survey		
92 Days in Term		
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	2	
February 2015 Survey		
88 Days in Term		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	2	(8)

3. [Ref. 53] Our general tests of student ridership disclosed that 27 students were incorrectly reported in the All Other FEFP Eligible Students ridership category (21 students) and the IDEA - PK through Grade 12, Weighted ridership category (6 students). The District's Transportation management advised us that the 21 students reported in the July 2014 reporting survey period were participating in District-sponsored summer camp programs and the remaining 6 students reported in the October 2014 and February 2015 reporting survey periods were not enrolled in an FEFP program during the applicable reporting survey periods. Consequently, none of the 27 students were eligible for State transportation funding. We propose the following adjustments:

July 2014 Survey		
20 Days in Term		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	(15)	
October 2014 Survey		
92 Days in Term		
All Other FEFP Eligible Students	(5)	
February 2015 Survey		
88 Days in Term		
All Other FEFP Eligible Students	(1)	(27)

Findings		Students Transported Proposed Net Adjustments

4. [Ref. 54/55/61] Our general tests of student ridership disclosed that 880 students (5 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We noted that the student ridership consisted of 218 students at District schools other than charter schools and 429 students at Green Springs High Charter School during the July 2014 reporting survey period, and 233 students at Green Springs High Charter School during the June 2015 reporting survey period. None of these students were classified as IDEA students or were students enrolled in a nonresidential Department of Juvenile Justice Program; consequently, none of the 880 students were eligible for State Transportation funding during the July 2014 or June 2015 reporting survey periods. We propose the following adjustments:

Ref. 54		
July 2014 Survey		
20 Days in Term		
All Other FEFP Eligible Students	(213)	(213)
Ref. 55		
July 2014 Survey		
20 Days in Term		
All Other FEFP Eligible Students	(429)	
June 2015 Survey		
30 Days in Term		
All Other FEFP Eligible Students	(233)	(662)
Ref. 61		
July 2014 Survey		
20 Days in Term		
All Other FEFP Eligible Students	(5)	(5)

5. [Ref. 56] District records did not demonstrate that 218 students reported in the All Other FEFP Eligible Students ridership category had been authorized to utilize public transportation (Miami-Dade Metro). We propose the following adjustments:

October 2014 Survey		
92 Days in Term		
All Other FEFP Eligible Students	(218)	(218)

Findings		Students Transported Proposed Net Adjustments

6. [Ref. 57] Five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The *IEPs* for each of the five students indicated that the rationale for such reporting was based on the student requiring the assistance of an aide while on the bus. However, our review of the supporting documentation indicated that aides were not assigned to the applicable buses. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2014 Survey		
92 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	
February 2015 Survey		
88 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	0

7. [Ref. 58] District records did not demonstrate that three students in our test had been transported during the October 2014 and February 2015 reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

October 2014 Survey		
92 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
February 2015 Survey		
88 Days in Term		
All Other FEFP Eligible Students	(1)	(3)

8. [Ref. 59] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey		
92 Days in Term		
All Other FEFP Eligible Students	(2)	
February 2015 Survey		
88 Days in Term		
All Other FEFP Eligible Students	(1)	(3)

Findings		Students Transported Proposed Net Adjustments

9. [Ref. 60] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not enrolled in school during the reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2014 Survey		
20 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(1)	
October 2014 Survey		
92 Days in Term		
All Other FEFP Eligible Students	(1)	(3)

10. [Ref. 62] Fifty students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' *IEPs* did not indicate that the students met at least one of the five criteria required for IDEA - PK through Grade 12, Weighted classification. We determined that 34 of the students lived 2 miles or more from school and were eligible for reporting in the All Other FEFP Eligible Students ridership category and the other 16 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2014 Survey		
20 Days in Term		
IDEA - PK through Grade 12, Weighted	(12)	
All Other FEFP Eligible Students	11	
October 2014 Survey		
92 Days in Term		
IDEA - PK through Grade 12, Weighted	(18)	
All Other FEFP Eligible Students	13	
February 2015 Survey		
88 Days in Term		
IDEA - PK through Grade 12, Weighted	(20)	
All Other FEFP Eligible Students	10	(16)

Findings		Students Transported Proposed Net Adjustments

11. [Ref. 63] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. The student was withdrawn from school on August 25, 2014, and there was no documentation to support that the student was enrolled in a Teenage Parent Program during the October 2014 reporting survey period and the student was not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2014 Survey		
92 Days in Term		
Teenage Parents and Infants	(1)	(1)

12. [Ref. 64] Our general tests disclosed that four students in the IDEA - PK through Grade 12, Weighted ridership category were transported using private passenger vehicles. Students transported in private passenger vehicles are not eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. However, the students were otherwise eligible to be reported in All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2014 Survey		
92 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
February 2015 Survey		
88 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	0

13. [Ref. 65] Our general tests disclosed that the reported number of buses in operation was overstated by a total of six buses as a result of recording errors during the October 2014 (two buses) and February 2015 (four buses) reporting survey periods.

October 2014 Survey		
Number of Buses in Operation	(2)	
February 2015 Survey		
Number of Buses in Operation	(4)	
	(6)	0

Findings	Students Transported Proposed Net Adjustments

14. [Ref. 66] Our general tests disclosed that 275 students were reported for days in term that we could not validate with the District or any School calendar. District Transportation management was unable to provide documentation to support that these students were enrolled or participated in any FEFP-funded Programs that coincided with the specified days and we could not otherwise determine that these students were eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey	
91 Days in Term	
All Other FEFP Eligible Students	(8)
90 Days in Term	
All Other FEFP Eligible Students	(3)
82 Days in Term	
All Other FEFP Eligible Students	(18)
74 Days in Term	
All Other FEFP Eligible Students	(21)
43 Days in Term	
All Other FEFP Eligible Students	(12)
39 Days in Term	
All Other FEFP Eligible Students	(6)
35 Days in Term	
All Other FEFP Eligible Students	(2)
32 Days in Term	
All Other FEFP Eligible Students	(18)
30 Days in Term	
All Other FEFP Eligible Students	(13)
7 Days in Term	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(7)
4 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(24)

Findings	Students Transported Proposed Net Adjustments
October 2014 Survey Continued)	
1 Day in Term	
All Other FEFP Eligible Students	(1)
February 2015 Survey	
95 Days in Term	
All Other FEFP Eligible Students	(2)
85 Days in Term	
All Other FEFP Eligible Students	(6)
83 Days in Term	
All Other FEFP Eligible Students	(28)
77 Days in Term	
All Other FEFP Eligible Students	(4)
73 Days in Term	
All Other FEFP Eligible Students	(15)
67 Days in Term	
All Other FEFP Eligible Students	(2)
66 Days in Term	
All Other FEFP Eligible Students	(1)
54 Days in Term	
All Other FEFP Eligible Students	(17)
53 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
51 Days in Term	
All Other FEFP Eligible Students	(1)
40 Days in Term	
IDEA - PK through Grade 12, Weighted	(2)
38 Days in Term	
All Other FEFP Eligible Students	(8)
28 Days in Term	
All Other FEFP Eligible Students	(12)

Findings		Students Transported Proposed Net Adjustments
February 2015 Survey (Continued)		
21 Days in Term		
All Other FEFP Eligible Students	(13)	
20 Days in Term		
All Other FEFP Eligible Students	(2)	
17 Days in Term		
All Other FEFP Eligible Students	(13)	
11 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(10)	(275)
Proposed Net Adjustment		**(1474)**

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported; (2) the number of days in term are accurately reported and documentation is maintained on file that supports the student's enrollment in an eligible program for the specified number of days; (3) students are reported in the correct ridership category based on their grade level and eligibility criteria, and documentation is maintained on file to support that reporting; (4) only prekindergarten (PK) students who are classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA) are reported for State transportation funding; (5) *Individual Educational Plans* (*IEPs*) are maintained in readily-accessible files and students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for weighted classification as indicated on the students' *IEPs*; (6) appropriate documentation is retained to support the reporting of students on city buses; (7) only those students who are in membership and are documented as having been transported at least one time during the reporting survey period are reported for State transportation funding; (8) the distance from home to school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category based on living 2 or more miles from their assigned schools or otherwise meet the eligibility criteria; (9) only students enrolled in a Teenage Parent Program are reported in the Teenage Parents and Infants ridership category; and (10) students transported in private passenger vehicles are not reported in the IDEA – PK through Grade 12, Weighted ridership category.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*
Student Transportation General Instructions 2014-15

NOTE A - SUMMARY
STUDENT TRANSPORTATION

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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 Miami-Dade County

For the fiscal year ended June 30, 2015, the District received $24 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reporting by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2014	347	1,922
October 2014	1,104	57,697
February 2015	1,117	60,805
June 2015	8	299
Total	2,576	120,723

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

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August 22, 2016

Ms. Sherrill F. Norman, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Attached please find the District's updated response to the report on Full-time Equivalent (FTE) Students and Student Transportation under the Florida Education Finance Program (FEFP) for the fiscal year ending June 30, 2015. Staff has reviewed the report and appropriate updates have been made to address the revised findings. As noted in the report from the Office of the Auditor General, State of Florida (AG), this examination was conducted using judgmental methods for testing FTE and students transported as reported to the Florida Department of Education.

An Exit Conference was held on February 18, 2016, with staff from Miami-Dade County Public Schools (M-DCPS or District) and staff from the AG. At the completion of the exit conference, all documentation pertinent to this examination was provided to and received by Mr. Christopher E. Tynes, C.P.A, Lead Senior Auditor, Office of the Auditor General.

The District is proud of the significant improvements made for the fiscal year ending June 30, 2015. Since the previous audit, the District reduced the findings regarding Matrix of Services by 14 exceptions. Moreover, the District reduced the number of students not in attendance during the reporting survey period by 4 exceptions compared to the previous audit. The District also made significant improvements in students reported incorrectly for FTE, as there were no exceptions related to lack of documentation to support reporting, over-reporting FTE, and the reporting of non-eligible Pre-K students. This notable progress was made by implementing effective corrective action plans that targeted exceptions from the previous audit.

While the District agrees with most of the findings, South Florida Autism Charter School requests that funding not be disallowed for the exceptions regarding teacher certification (Finding No. 11, Schedule D). The Charter School requests that funding not be disallowed because the teachers cited in the audit report received professional development that exceeds the State's requirement for the ASD endorsement.

School Board Administration Building • 1450 N.E. 2nd Avenue • Miami, Florida 33132
305-995-1000 • www.dadeschools.net

As noted in the responses attached, Management has implemented corrective actions to satisfy all recommendations in Schedules D and G of the report that are applicable to the findings agreed upon and accepted by Management. What follows are details of findings and their corresponding corrective actions.

The report of responses is categorized under the following sections:

Overview and Comparison of Current Results to Prior Audit
1. *Charter Schools*
2. *Class Minutes*
3. *English Language Learners (ELL)*
4. *Exceptional Student Education (ESE)*
5. *Career and Technical Education (OJT)*
6. *Hospital and Homebound Program*
7. *Teacher Certification*
8. *Attendance Recordkeeping*
9. *Student Transportation*

Ms. Lisa Martinez, Chief Strategy Officer, is responsible for coordinating the response associated with this audit. If additional information is required, you may contact her at 305-995-1918.

We would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.

Sincerely,

Alberto M. Carvalho,
Superintendent of Schools

AMC:sm
L151

Attachment

cc: Superintendent's Cabinet

Page 2 of 2

OVERVIEW AND COMPARISON OF CURRENT AUDIT RESULTS TO PRIOR AUDIT

According to the Miami-Dade County Public Schools' *Statistical Highlights*, published in April 2016, for the 2015-2016 fiscal year and as of October 2015, the District consisted of 339 traditional schools and 126 charter schools serving over 356,000 students, and employing approximately 40,000 individuals.

The chart below highlights a comparison of the District's performance since the last audit performed by the AG two years ago. The results depict the District's effective implementation of the recommended corrective actions proffered in the previous report.

Table 1

Comparison of 2014-2015 Proposed Net Adjustment To The Prior Audit

Entity	2014-2015 FY		2012-2013 FY		Variance
	Dollar Amount	No. of Schools Sampled	Dollar Amount	No. of Schools Sampled	
Traditional (District) Schools	$283,704	28	$351,663	37	$(67,959)
Pre-K Finding (Districtwide)	N/A	N/A	206,112	N/A	(206,112)
Charter Schools *(refer to Table 2)*	383,981	12	1,565,449	10	1,181,468
TOTAL	**$667,685**	**40**	**$ 2,123,224**	**47**	**$1,455,539**

1

1. Charter Schools

Charter schools are governed by §1002.33, Florida Statutes. Although the School Board is authorized to provide prescribed levels of monitoring and oversight of charter schools, the charter schools are governed by independent, private non-profit, governing boards. Charter school governing boards are held accountable for compliance with the local, state and federal laws as it pertains to charter schools, as well as, the provisions detailed in the performance contract ("charter") between the charter school's governing board and the School Board.

More specifically, pursuant to §1002.33(8)(f), Florida Statutes, the School Board is not responsible for the debts of a charter school. Therefore, while the District provides technical assistance to charter schools, any FTE discrepancies and/or failure to provide proper documentation caused by the charter school that result in findings, reporting errors, or potential loss of funding is the absolute responsibility of the charter school, and ultimately the independent charter school's governing board, not the District, its employees and/or staff. Nevertheless, the District is committed to continuing to provide technical assistance to charter schools (e.g., training, templates, guides), and will support any legal action by the Florida Department of Education for reimbursement of FEFP funds identified in this report and any other legal action deemed appropriate for violation of law.

Finding No. 11 (Schedule D)

Three teachers were not properly certified and were not approved by the School Board to teach ESE students with the primary exceptionality of Autism Spectrum Disorders (ASD) out-of-field. The teachers were certified to teach ESE students but taught courses that also required the ASD endorsement. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status.

Management's Response:

As indicated in the finding, the teachers at South Florida Autism Charter School (SFACS) are certified. However, SFACS has made a claim that their teachers are not ASD endorsed but instead are required to participate and complete professional development that exceeds the requirements for ASD endorsement; thereby, exceeding the minimum State requirement. As such, the Charter School requests, after considering the acquired professional development and the positive student outcomes, that the weighted funding for these students NOT be disallowed. Note, the Charter School has notified the District that it will request to appeal any findings pertaining to this matter for the reason stated.

Other Charter School Findings

All other charter school findings cited by the AG during their school site visitations were accepted by the administration of the affected charter schools. These findings are referenced in the specific categories that follow. Regarding these, we similarly contend

that the charter schools should be the entities being charged with any consequential funding disallowances and not the District. The District will work with each charter school to develop a corrective action plan that will be periodically monitored for compliance.
(Schedule D, Finding No. 10, 17, 18, 19, 20, 30, 31, 32, 33, 34, 35, 36, 46, 47, 48, 49, 57, 58, 59, 60, 61, 62, 63, 64, 65 and 66).

2. Class Minutes

After carefully reviewing the AG's report, the Office of School Operations agrees with the findings regarding incorrect reporting of class minutes.

Finding No. 1 (Schedule D)

The course schedules for a number of students involving 25 of the 40 schools (8 of the 25 schools were charter schools) examined were incorrectly reported. The bell schedules provided for the 25 schools supported varying totals of instructional minutes per week and met the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules reported were not in agreement with those bell schedules. We noted varying ranges of differences from a low of 50 CMW to a high of 850 CMW (notwithstanding some posting errors that exceeded those amounts). Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the amount of instructional minutes established in the individual schools' bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level.

Management's Response:

The following corrective actions for elementary schools will be implemented immediately:

<u>District schools</u>

- Principals and Assistant Principals will participate in an Induction Program that provides training to all newly assigned school administrators on FTE preparation.
- Money DOES Matter Support Program provides training to elementary administrators and support staff. Administrators will participate in sessions that expose them to appropriate scheduling processes to prevent inaccurate reporting of pull-out courses.
- An increase in monitoring efforts will be implemented through region reviews of master schedules.
- School Operations will review all master schedules and identify anomalies that exceed the reporting of Class Weekly Minutes.
- The District will create an exception report that identifies schedules that have an excess of the Class Weekly Minutes.
- Mandatory FTE workshops will emphasize the correct reporting of student Class Weekly Minutes.

Charter Schools

- The Elementary Scheduling Manual will be made available to all charter elementary and K-8 principals and highlighted during trainings and technical assistance.
- Utilizing the District's exception report, the Office of Charter School Support will review all master schedules and identify anomalies that exceed the reporting of Class Weekly Minutes.
- FTE workshops will be offered to all charter school principals and registrars and will include specific instruction on the correct reporting of student Class Weekly Minutes.

Secondary schools that reported periods in excess of the Bell Schedule are a result of course offerings provided to students for acceleration and/or remediation in excess of the Bell Schedule.

3. English Language Learners

After carefully reviewing the AG's report, the Office of Academics and Transformation agrees with the findings regarding incorrect reporting of students in the English for Speakers of Other Languages (ESOL) Program.

Finding No. 2, 3, 4, 8, 9, 12, 14, 15, 18, 22, 23, 24, 27, 30, 33, 34, 37, 38, 41, 42, 44, 47, 50, 51, 55, 58, 61, 62, 63, 64, 65, 67, 69, 72, 74, 75, 77, 82, 83, 84, 85, 91 and 92 (Schedule D)

The incorrect reporting of students in the ESOL Program for issues ranging from not having a valid ELL Plan or missing ELL files (49 students) to not being assessed timely or having an ELL Committee relative to a students' anniversary date for the purpose of extending ESOL services beyond 3 years (131 students). We noted a total of 180 student exceptions in this audit versus a total of 256 student exceptions last audit. Though the overall number has decreased, this still represents a material number of student exceptions. Please provide a corrective action plan and timeline for implementation for resolving this issue.

Management's Response:

There were 27 schools with audit findings in this category, 8 of which are charter schools. The Department of Bilingual Education and World Languages will continue to provide support to school-site administrators and department chairpersons in monitoring and maintaining procedures related to English Language Learners (ELLs) by implementing the following corrective actions:

- Increase the frequency of professional development for school site administrators from once a year to twice a year (August and in April each school year).

- Increase the frequency of professional development for school department chairpersons from two to four times a year, once each quarter.
- Provide greater attention and support to audited schools in order to decrease the pattern of persistent issues.
- Increase collaboration between district and region administrators to resolve any noncompliance issues that may surface at school sites.

The Department will also continue visiting schools on a monthly basis and randomly select students' records to review for compliance with District and State policies.

Additionally, through the Department of Bilingual Education and World Languages website, all schools are provided access to the state-approved District Plan for Services to English Language Learners. Throughout the year, reminders of compliance guidelines, issues, deadlines, technical assistance on, but not limited to, procedures of identification, assessment, placement, exiting of students, ELL Committee meetings, requirements for monitoring student progress, parental notification, and updating and maintaining proper documentation, are communicated to schools. Furthermore, data reports to facilitate the identification of the above-mentioned are available to all schools, on-line, throughout the school year. The Department of Bilingual Education and World Languages will continue sending reminders to schools and region administrators on an as-needed basis.

4. Exceptional Student Education

After carefully reviewing the AG's report, the Office of Academics and Transformation agrees with the findings regarding missing or invalid IEP/EP and/or Matrix for students in the Exceptional Student Education (ESE) Program.

Finding No. 6, 10, 19, 21, 25, 46, 81 and 95 (Schedule D)

We noted 5 ESE students with missing or no valid IEP/EP and/or Matrix to support students' reporting. Please provide a corrective action plan and timeline for implementation for resolving this issue.

Management's Response:

The Office of Exceptional Student Education will conduct monitoring throughout the school year to ensure that the Individual Educational Plan (IEP), Educational Plan (EP), and the Matrix of Services forms are reviewed and updated, as required, and that the forms are maintained in the students' cumulative folders.

- Professional development training, which started in May 2016 and will continue through August 2016, is being provided to school-based, District and Charter School Local Educational Agency (LEA) representatives, including compliance procedures for the accurate and timely completion of the IEP and EP and the maintenance of these plans in the students' cumulative files.

- All LEAs completing the Matrix of Services forms will use the ESE Electronic Management System and the revised Florida Department of Education Matrix of Services Handbook to ensure that all required procedures are adhered to, including accurate scoring of the Matrix. This process started in February 2016 and will continue through August 2016.
- Quarterly reports for monitoring the IEP, EP and Matrix of Services forms are currently being distributed district-wide, inclusive of charter school locations. This process began in April 2016.
- Results of these reports will be used to target technical assistance to administration, select LEAs, and registrars (October 2016 Survey 2, February 2017 Survey 3 and ongoing).
- The electronic management system will provide error reports to schools including user notifications based on accurate and timely completion of the IEP and EP and the electronic process to finalize the Matrix of Services forms. This process started in February 2016 and will be ongoing.
    - The IEP/EP and Matrix of Services forms will be reviewed by the LEA prior to finalizing these documents. This review process started in February 2016.
- The Office of Exceptional Student Education will update the LEA Implementation Guide which contains comprehensive procedures for the provision of special education, including requirements for IEPs. The LEA Guide is available online to all Miami-Dade County Public School employees.

The Department of Advanced Academic Programs will continue to provide professional development sessions for administrators and teachers of the gifted on developing compliant Educational Plans and maintaining gifted student records.

- Professional development for school site administrators will be scheduled two times per school year.
- Professional development for teachers of the gifted will be scheduled four times per school year.
- District staff will continue visiting schools on a monthly basis and randomly select students' records to review for compliance with District and State policies in order to reduce the number of audit exceptions.
- Audited schools will receive greater attention and support in order to prevent recurring/new issues and promote compliance with established procedures.

Additionally, throughout the year, reminders of compliance guidelines and District procedures are communicated to schools. Furthermore, FTE Error Reports are available to all schools with identified errors related to Gifted Educational Plans and services. The Department of Advanced Academic Programs provides guidance and support to school sites on correcting these errors on an as-needed basis.

5. Career and Technical Education

After carefully reviewing the AG's report, the Office of Academics and Transformation agrees with the findings regarding missing timecards related to Career and Technical Education (OJT).

Finding No. 48, 52, 70, 78 and 87 (Schedule D)

OJT students missing timecard. We noted 47 student exceptions in this audit versus 37 student exceptions last audit. This represents a material number of student exceptions. Please provide a corrective action plan and timeline for implementation for resolving this issue.

Management's Response:

There were three main areas of concern related to Career and Technical Education (OJT). Those areas were:

- Timecards for OJT students were missing at 4 schools and could not be located at the time of the audit. Since then, one school has submitted the missing timecard.
- Timecards indicated that students were not working during the survey week at one charter school.
- Timecard was not signed by the student's employer at the time of the audit. Since then, the school has obtained the employer's signature on the timecard.

There were 6 schools with audit findings in this category, one of which is a charter school. Approximately 60% of the calculated weighted FTE loss is attributed to this charter school. In order to ensure that students in Career and Technical Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files, procedures are in place and are reviewed at the opening of schools' meetings with OJT teachers who are required to attend. In addition, District staff communicates these procedures by regularly sending reminders and randomly monitoring its implementation.

The following guidelines are in place and address these concerns:

a) At the end of each grading period, the instructors turn in the timecard to the school FTE designee along with a class roster generated by the Gradebook. The school needs to designate a third party to verify that there is a timecard on file for each student on the roster and that it is signed by the employer at the beginning of each school year (August).
b) Due dates have been set at the end of each grading period as to the printing of these records and the Department of Career and Technical Education, along with Charter School Operations, will monitor the collection of these documents during the school year. In addition, to reduce the amount of paperwork and ensure that all

schools are in compliance, the District has implemented an electronic "livebinder" that is reviewed quarterly (October, January, April and June) throughout the year to ensure compliance with these guidelines.

c) In the event that an employer refuses to sign a timecard or is not available after several attempts, the instructor must make a note on the signature line and document visits in the comment section. This is ongoing throughout the school year.

Additionally, starting this year, audited schools will receive greater attention and support in order to prevent recurring/new issues and promote compliance with established procedures. Moreover, additional training will be provided to other schools on an as-needed basis.

6. Hospital and Homebound Program

After carefully reviewing the AG's report, the Office of Academics and Transformation agrees with the findings regarding incorrect reporting for student placement in the Hospital and Homebound Program.

Finding No. 86 and 97 (Schedule D)

Student co-enrolled in their home school as well as in the Hospital and Homebound program. We noted a number of students whose Matrices indicated that only instruction in the home was eligible for reporting in Program No. 255 (ESE Support Level 5), however, the students' entire schedules were reported in the higher weighted category in error, or conversely, students partially eligible for reporting in Program No. 255 (ESE Support Level 5), incorrectly reported in Basic with ESE Services for their entire schedule. Please provide a corrective action plan and timeline for implementation for resolving this issue.

Management's Response:

The District will address claiming FTE at an incorrect level when students are co-enrolled in the Homebound Program and their home school, or students are receiving homebound instruction via both group telephone instruction and one-to-one instruction in the home, by implementing the following:

- Targeted training focused on the correct protocol to be followed when entering FTE for co-enrolled homebound students will be provided for LEA Representatives and school registrars. Ongoing technical assistance and administrative support will be provided to LEA Representatives and school registrars before, during, and after each FTE survey period.
- When a homebound student is shared with the home school, or is provided homebound services both in the home (Level 255) and via group telephone instruction (Level 112 or 113), the correct protocol must be followed as noted below.

- Create a Matrix in SPED-EMS that reflects the placement with the lower FTE weight, so that weight will roll over into the District Student Information System. At the same time a second Matrix must be created that reflects the higher FTE weight (Level 255).
- At the end of the FTE survey period, submit a Department of Education Correction System (DECO) form to the Federal and State Compliance Form to claim the instruction that was provided at Level 255 for the correct number of minutes per week.

- Prior to each FTE survey period, the school administrative team will ensure that each student who has shared service delivery models or shared schools has two matrices that accurately reflect services being provided. The Dual Enrolled Active Students Report can be used, but the school registrar will also review each student to ensure compliance.

School administration will ensure that all necessary DECO corrections are made in a timely manner following each FTE survey period.

7. Teacher Certification

After carefully reviewing the report, the Office of Human Capital Management agrees with all of the findings pertaining to out-of-field status, parental notification of out-of-field status, and professional development and training points (Schedule D, Finding No. 5, 7, 13, 16, 17, 20, 26, 28, 29, 31, 32, 35, 36, 39, 40, 43, 45, 49, 53, 56, 59, 60, 66, 68, 71, 73, 76, 79, 80, 89, 90, 93, 94, 96, 98 and 99).

Management's Response:

The findings cited above, although concerning to the District, should not overshadow the notable efforts in mitigating audit exceptions in the areas of teacher certification. Nevertheless, even though the District has seen great improvement from previous audits, constant monitoring takes place to diminish any future occurrences.

The District continues to invest in considerable resources in developing a web-based program that will assist in better identifying teachers teaching out-of-field. In the past several years, teacher certification requirements have expanded beyond just a course number and the corresponding certification. In some cases, a teacher's certification status is affected by other factors such as:

- A particular population of students in their class (ASD, 6th graders, 9th graders)
- When the teacher started teaching
- NCLB HOUSSE plans
- Continuity of instruction (MGIC)

Therefore, more sophisticated programing to address these types of factors is currently being developed in order to assure the proper identification of teachers, courses, and students. The roll-out live production of the new system is expected during the 2016-17

school year and some of the issues cited in the FTE audit should be addressed by this new program.

School site principals and assistant principals are responsible for the implementation of District and State adopted academic standards. These include the proper certification, proficiencies, and training of their instructional personnel, particularly as they relate to FEFP funding. The Office of Instructional Certification serves as a resource to assist schools with that goal. In addition to daily consultations with schools, the Office offers trainings to traditional District and charter school site administrators throughout the academic year, ensuring that both new and veteran administrators are kept abreast of certification requirements. Additionally, the District provides regular reports to District and charter schools identifying out-of-field teacher assignments and generates the corresponding parental notification letters for distribution.

The 2014-15 FEFP audit also included findings pertaining to out-of-field teachers. Some teachers were not properly identified which resulted in their not being reported to the School Board for approval, nor parental notifications generated. Once a principal assigns a teacher out-of-field, the school principal advises the teacher of their assignment and the corresponding certification requirements to ameliorate their out-of-field status. This could include the passing of a subject area exam, or participating in specific professional development towards in-field certification. Affected teachers may also satisfy their requirements via college coursework at accredited colleges and universities.

The District's professional development department is the Center for Professional Learning (CPL). CPL has access to information on teachers that are out-of-field and provides those teachers with priority access to the required professional development. However, noting the large number of teachers with lapsed ESOL training requirements, a communication to these teachers was generated and professional development opportunities expanded to assist these teachers. Many teachers have already taken advantage of these opportunities.

Hospital and Homebound Program (Finding No. 98, Schedule D)

Our review of 14 teachers who provided instruction to students in the Hospital and Homebound Program disclosed that the teachers held Florida certificates with various subject area coverages; however, the teachers had not obtained the specific coverages that were necessary for the particular courses they were teaching and were not approved by the School Board to teach any of these particular courses out of field. Consequently, these teachers were not properly certified to teach all of the specific courses they had been assigned to teach. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status.

Management's Response:

These findings relate to teacher certification, which were attributed to the manner in which teachers at specialized centers charged with instruction to hospital/homebound students were being reported. Historically, the Florida Course Code Directory (CCD), which documents the programs and courses for FEFP funding, identified the certification requirement for teachers of the hospital/homebound students as "any area that required a bachelor's degree or higher," which did not specify content certification identification. Therefore, M-DCPS coded these teachers based on the exceptionality code as "in-field" if the teachers held state certification in any content area. After the FLDOE incorporated the No Child Left Behind teaching requirements into the state's teaching requirements, hospital/homebound teachers were required to hold certification in the subject area being taught. The District's internal code identifying these teachers was not changed during this time; therefore, out-of-field hospital/homebound teachers were never reported as such. As a result of the 2014-15 FEFP audit, this oversight and lapse in coding has been corrected.

8. Attendance recordkeeping

After carefully reviewing the AG's report, the District agrees with the findings regarding proper attendance recordkeeping. (Schedule D, Finding No. 54 and 88).

Management's Response:

Schools are advised of the procedures for recording attendance during Spring Registration and FTE workshops. The M-DCPS *Student Attendance Reporting Procedures Handbook* identifies appropriate measures to accurately report student attendance. Principals at the two schools have been contacted regarding the importance of accurately recording attendance daily and will implement strategies to forego future errors.

9. Student Transportation

The Department of Transportation agrees with the AG's findings. Transportation has taken several corrective actions to ensure compliance with IEP and funding category accuracy. More information about specific findings and their corresponding corrective action plans can be found below.

Management's Response:

The AG cited findings related to program eligibility and proper documentation for Pre-K and SPED students (Schedule G, Finding No. 1, 2, 9, 10 and 12). Transportation is working with District staff to ensure that student information is accurate for Pre-K and SPED students. Additionally, proper procedures have been established to prevent inaccurate reporting of students transported in private passenger vehicles by parents.

The AG also noted findings that were related to data entry errors (Schedule G, Finding No. 7, 8 and 11). Transportation will provide training to staff to reduce data entry errors. Additionally, the District is also currently exploring automated systems to help reduce the frequency of errors.

Finding No. 3, Schedule G

Our general tests of student ridership disclosed that 27 students were incorrectly reported in the All Other FEFP Eligible Students ridership category (21 students) and the IDEA - PK through Grade 12, Weighted ridership category (6 students). The District's Transportation management advised us that the 21 students reported in the July 2014 reporting survey period were participating in District-sponsored summer camp programs and the remaining 6 students reported in the October 2014 and February 2015 reporting survey periods were not enrolled in an FEFP program during the applicable reporting survey periods. Consequently, none of the 27 students were eligible for State transportation funding.

Management's Response:

The State Department of Education changed the eligibility requirements for students attending summer sessions in July of 2014. The new *General Instructions Document* was not received until after the survey was completed and in the process of compiling the data for the District report. Concerted efforts were made to correct the eligibility status of the students before transmitting the report. To prevent future such errors, Transportation has implemented a new screening filter to screen data of students, which will ensure that only ESY students who are eligible for funding are reported.

Finding No. 4, Schedule G

Our general tests of student ridership disclosed that 880 students (5 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. We noted that the student ridership consisted of 218 students at District schools other than charter schools and 429 students at Green Springs High Charter School during the July 2014 reporting survey period, and 233 students at Green Springs High Charter School during the June 2015 reporting survey period. None of these students were classified as IDEA students or were students enrolled in a nonresidential Department of Juvenile Justice Program; consequently, none of the 880 students were eligible for State Transportation funding during the July 2014 or June 2015 reporting survey periods.

Management's Response:

We concur with Ref. No. 54 and No. 61 of Finding No. 4. (Please reference Management's Response to Finding No. 3 as it relates to the change in the summer school eligibility for funding). Transportation has implemented a new screening filter to screen data of students, which will ensure that only ESY students who are eligible for funding are reported.

We also concur with Ref. No. 55 of Finding No. 4, although it should be noted that the charter schools which submitted students did so on instructions they received directly from the State Department of Education. The Office of Charter School Support has been contacted about the audit finding, and is working with Transportation staff to ensure this reporting error does not happen again.

Finding No. 5, Schedule G

District records did not demonstrate that 218 students reported in the All Other FEFP Eligible Students ridership category had been authorized to utilize public transportation (Miami-Dade Metro).

Management's Response:

Transportation has a process in place to prevent the issuance of Metro Passes to students who are not eligible to receive them. However, one (1) school failed to follow these procedures. Transportation has contacted the Principal of the school and reviewed the procedures and requirements for eligibility of bus passes. This training will ensure that the school follows the established procedures from now on.

Finding No. 6, Schedule G

Five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for each of the five students indicated that the rationale for such reporting was based on the student requiring the assistance of an aide while on the bus. However, our review of the supporting documentation indicated that aides were not assigned to the applicable buses. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category.

Management's Response:

Bus Aides are assigned to buses to assist students in wheelchairs and students with other specific needs in accordance with the students' IEPs. The need for the services of a Bus Aide on a student's IEP is transmitted electronically from the Exceptional Student Education (ESE) Electronic Management System (EMS) to Transportation's Routing System (Edulog) automatically. This information is used by the Department of Transportation to assign Bus Aides to the applicable buses. Going forward, the district will continue to implement the automated process described above, and in addition, it will enhance its IDEA monitoring and compliance protocols to include confirmation that Bus Aides are being provided in applicable buses in accordance with students' IEPs.

Finding No. 13, Schedule G

Our general tests disclosed that the reported number of buses in operation was overstated by a total of six buses as a result of recording errors during October 2014 (two buses) and February 2015 (four buses) reporting survey periods.

Management's Response:

Transportation agrees with the finding regarding the six overstated buses in the survey periods for October 2014 and February 2015, which were incorrectly entered into the database. Transportation has identified the issue and will be adding an extra layer to cross-reference data entries prior to submitting the final report.

Finding No. 14, Schedule G

Our general tests disclosed that 275 students were reported for days in term that we could not validate with the District or any School calendar. District Transportation management was unable to provide documentation to support that these students were enrolled or participated in any FEFP-funded Programs that coincided with the specified days and we could not otherwise determine that these students were eligible for State transportation funding.

Management's Response:

We concur with this finding. However, it should be noted that Transportation is currently working to obtain the data needed by the auditors to verify the funding eligibility of students being transported Center-to-Center. It is our understanding that as this information is provided, it will mitigate the current finding. Transportation had a series of meetings with ITS to develop a process to capture the information needed to verify Center-to-Center service. This new process is being implemented for the 2016-2017 school year and we anticipate it will eliminate the problem. A new form has been created and approved, and schools will now use this form to request Center-to-Center buses. The new form (FM-7622) is posted on the District's Records and Forms Link. Informational meetings will be held with school principals and program managers to make them aware of these modifications.