

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: AUDITOR GENERAL OF THE STATE OF FLORIDA'S
REPORT NO. 2007-008, SCHOOL DISTRICT OF MIAMI-DADE
COUNTY, FLORIDA EDUCATION FINANCE PROGRAM FOR
THE FISCAL YEAR ENDED JUNE 30, 2005**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Auditor General reported that the District complied in all material respects with state requirements regarding the determination and reporting of full time equivalent students. However, there were material non-compliance involving ESE and teacher certifications. District staff is appealing aspects of the teacher certification issue. Notwithstanding, the gross dollar effect of these deficiencies totaling \$1.6 million, will likely result in a funding adjustment by the Department of Education during the current fiscal year. In contrast, the most recent FTE audits in Palm Beach County and Orange County schools, where student populations are less than half, recommended disallowances were \$1.3 and \$3 million, respectively.

District staff had already made improvements to business practices subsequent to the audited period. Those procedures will be augmented by providing additional technical support and associated training to ensure that regional and school-site FTE preparers eliminate non-compliance and clerical errors. Enhanced monitoring through additional FTE preaudits will also strengthen controls and return the District to a higher level of compliance.

This report was presented to the Audit Committee at its September 6, 2006 meeting. The Audit Committee recommended transmitting the report to the School Board and asked staff to provide them with an update at the next Audit Committee meeting, in December, with a view towards strengthening internal audit/compliance monitoring of schools in the area of attendance services. The report was distributed and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

Revis

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Auditor General of the State of Florida's Report No. 2007-008 - School District of Miami Dade County Florida Education Finance Program for the Fiscal Year ended June 30, 2005.