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Office of Management and Compliance Audits

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL REPORT NO. 2010-002 - MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION FOR THE FISCAL YEAR ENDED JUNE 30, 2008.**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

**LINK TO DISTRICT STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL CONTROLS AND OPERATIONAL EFFICIENCY**

The Auditor General reported that the Miami-Dade County District School Board generally complied with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2008. However, as discussed in the report, there was material non-compliance regarding teacher certification requirements, English for Speakers of Other Languages (ESOL), Career Education 9-12 on-the-job training (OJT), and student transportation.

Although the estimated gross dollar effect of the audit adjustments is a negative \$535,655, it is a considerable decrease from the negative \$1.6 million adjustment received in the prior audit. Also, the decrease provides a clear perspective of the improvements made by the district in this area. In response to prior audit results, the District took action to improve FTE related business practices. These actions, which included the performance of internal audits at the school sites in the FTE area for the past two years, have provided management with recommendations for improvement, and will continue to do so in the future. Also, the adjustment compares favorably to adjustments for disallowances reported by the Auditor General for the school districts of Palm Beach, Orange and Pinellas counties. Although their student population and number of schools are significantly lower than in Miami-Dade County, their reported disallowances amounted to negative \$3.01 million, \$1.87 million, and \$752,000, respectively.

In addition to the specific corrective actions included in the report addressing the non-school site and school-site deficiencies, management from District/School Operations

will further implement corrective action through continued training of principals and school-site staff in all affected areas, and will conduct periodic monitoring of school site processes and documentation to strengthen controls, improve established practices, prevent errors, and increase the level of compliance.

The Audit Committee will review this report at its September 8, 2009 meeting and will provide its recommendation to the Board. This report will be distributed and 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.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida receive and file the State of Florida Auditor General Report No. 2010-002 - Miami-Dade County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation For the Fiscal Year Ended June 30, 2008.