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Office of Management and Compliance Audits

**SUBJECT: MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FLORIDA  
EDUCATION FINANCE PROGRAM FULL-TIME EQUIVALENT  
STUDENT ENROLLMENT AND STUDENT TRANSPORTATION  
FOR THE FYE JUNE 30, 2017 – REPORT NO. 2019-014**

**COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

In their Attestation Examination, the Auditor General (AG) 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) for the fiscal year ended June 30, 2017. However, they noted material non-compliance involving teachers and reporting errors, or records not properly prepared or not available for audit related to students in English for Speakers of Other Languages and Career Education 9-12.

Their examination of Miami-Dade County District School Board's compliance with student transportation requirements for the fiscal year ended June 30, 2017, issued a clean opinion.

The estimated gross dollar effect of the FEFP/FTE audit adjustments (disallowance) for the 2016-2017 fiscal year is a negative \$1,345,814, of which \$601,188 is applicable to charter schools and \$744,626 is applicable to District schools. For the 2016-2017 fiscal year, according to this audit report, the District received approximately \$658.7 million in State funding through FEFP (which included charter schools).

The FEFP/FTE disallowance from the charter schools was mostly due to a charter school (South Florida Autism Charter School) where according to the AG, discrepancies related to some out-of-field teachers as well as some teachers that did not meet certain teacher certification requirements specific to a particular endorsement. The charter school disagreed with the finding claiming that the teachers have completed professional development that exceeds the minimum requirements of the State for the endorsement in question and plans to file an appeal.

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The District is also contesting a finding new to this audit related to students that were enrolled with the District and with providers of virtual coursework that were reported under two different key identifying numbers. This resulted in the incorrect recalibration of FTE. The District administration contends that the Florida Department of Education did not provide reporting/monitoring tools identifying students who are enrolled in a Florida virtual program.

In response to the rest of the audit results, the District generally agrees with the findings and continues to take action to improve FTE related business practices.

The District's response to the audit findings is on pages 80-102 of the report. The Independent Auditor's Report on Full-Time Equivalent Student Enrollment is on pages 1-3, while the Independent Auditor's Report on Student Transportation is on pages 62-64.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 18, 2018, meeting and recommended its transmission to the School Board.

Copies of this report were 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 Miami-Dade County District School Board Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation For the FYE June 30, 2017 – Report No. 2019-014.

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