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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, 2019 – REPORT NO. 2021-003**

**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, except for the noncompliance disclosed in the report related to teachers 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019.

The estimated gross dollar effect of the FEFP/FTE audit adjustments (disallowance) for the 2018-2019 fiscal year is a negative \$370,300, of which \$300,724 is applicable to traditional schools other than charter schools and \$69,576 is applicable to charter schools. These audit results are a marked improvement when compared to the previous audit results in 2016-2017. During that year, the audit adjustments (disallowance) amounted to a negative \$1,345,814, of which \$744,626 was applicable to traditional schools and \$601,188 was applicable to charter schools.

For the 2018-2019 fiscal year, according to this audit report, the District received approximately \$692.6 million in State funding through FEFP (which included charter schools).

In response to this year's audit results, the Administration has indicated general agreement with the findings and has implemented corrective action to satisfy all recommendations in the report. The charter schools have also agreed with most of the findings and have provided action plans outlining corrective steps to be implemented at each impacted charter school.

The District's response to the audit findings is on pages 57-72 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 41-43.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 15, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

[http://mca.dadeschools.net/AuditCommittee/AC\\_September\\_15\\_2020\\_Virtual/Item4.pdf](http://mca.dadeschools.net/AuditCommittee/AC_September_15_2020_Virtual/Item4.pdf)

**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, 2019 – Report No. 2021-003.

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