

José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INVESTIGATION OF ATTENDANCE AND FTE REPORTING PRACTICES AT THE FLORIDA SCHOOL FOR INTEGRATED ACADEMICS (SIA Tech)

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

This investigation of the subject charter school was prompted by a referral from the District's Office of Charter School Support. We found that approximately 50% of the attendance and FTE records we sampled for Fiscal Year 2012-2013 (FY 12-13), contained some form of discrepancy. None of the discrepancies impacted the School's FTE funding for the year; however, the risk of such impact is increased relative to the entire population. The State Auditor General's FTE division is currently conducting its own audit of the School's FY 12-13 attendance and FTE records, and we expect the results of that audit in the upcoming months.

We also found that the School was substantially out of compliance concerning screening of teachers, staff and contractors, pursuant to Florida Statute and the Charter Agreement. Specifically, the District was not provided documentation evidencing The Jessica Lunsford Act screening for 20 employees of Job Corps, a federally funded program operating in partnership with SIA Tech.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 17, 2013, meeting and recommended transmitting it to the School Board.

Subsequent to the Audit and Budget Advisory Committee, on September 25, 2013, the Office of Charter School Support (CSS) received a Board Resolution from the governing board of the Florida School for Integrated Academics and Technologies Miami-Dade, Inc., on behalf of the School for Integrated Academics and Technologies, indicating that the Board of Directors voted on September 25, 2013, to surrender its charter effective October 2, 2013, which is prior to the expiration of the fifteen-year term which would have ended on June 30, 2023.

To ensure that there be no disruption in student education, staff from the Office of Charter School Support (CSS), through its closing procedures, will coordinate efforts with other departments to ensure a smooth transition of students as well as proper transfer of records, property, and materials.

Copies of this report were previously 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 Investigation of Attendance and FTE Reporting Practices at the Florida School for Integrated Academics (SIA Tech).