

José F. Montes de Oca, Chief Auditor
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, 2015 – REPORT NO. 2017-011**

COMMITTEE: FISCAL ACCOUNTABILITY

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

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) and the number of students transported for the fiscal year ended June 30, 2015. However, there was material non-compliance regarding teacher certification requirements, reporting errors or records related to students in ESOL and Career Education 9-12, and errors in the reporting of student ridership data (transportation).

The estimated gross dollar effect of the audit adjustments is a negative \$667,685, of which \$383,981 is applicable to charter schools, and \$283,704 is applicable to District schools. For the 2014-2015 fiscal year, the District received approximately \$703 million in State funding through FEFP.

Compared to the previous audit adjustment of \$351,663 for similar findings at District schools, the disallowance noted at the District schools in this audit decreased by approximately \$68,000, which continues to show an improvement and a reversal in the trend of adjustments received by the District in previous years. The disallowance from the charter schools, although lesser this year when compared to the prior audit (\$351,663 vs. \$1,565,449 in 2012-2013), was mostly due to a charter school where according to the AG, some of the teachers reviewed did not meet certain teacher certification requirements specific to a particular endorsement. The charter school disagreed with the AG's finding claiming that their teachers have completed professional development that exceeds the minimum requirements of the State for the endorsement in question; and plans to appeal the disallowance.

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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. These actions include the performance of internal audits at the school sites in the FTE area, which for the past nine years have provided management with recommendations for improvement. As demonstrated by the results of this audit, the implementation of these recommendations continues to yield positive results.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 20, 2016, meeting and recommended transmitting it to the School Board.

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 Miami-Dade County District School Board Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation For the FYE June 30, 2015 – Report No. 2017-011.

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