

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL REPORT NO. 2024-011,
MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD - FLORIDA
EDUCATION FINANCE PROGRAM, FULL-TIME EQUIVALENT
STUDENT ENROLLMENT AND STUDENT TRANSPORTATION FOR
THE FYE JUNE 30, 2022**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES**

In their Attestation Examination, the Auditor General (AG) reported that, except for the material 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, 2022.

The estimated gross dollar effect of the FEFP/FTE proposed audit adjustments (disallowance) for the 2021-2022 fiscal year is a negative \$257,864. This includes \$207,783 related to a Community Based Organization (CBO) and \$9,748 related to traditional schools. The remaining \$40,333 is applicable to charter schools. These audit results are a marked improvement when compared to the previous AG audit results in 2018-2019. During that year, the audit adjustments (disallowance) amounted to a negative \$370,300, of which \$300,724 was applicable to traditional schools and \$69,576 was applicable to charter schools.

According to this audit report for the FYE 6/30/2022, the District received approximately \$782.3 million in State funding through the FEFP (which included charter schools).

In response to this year's audit results, the Administration has indicated general agreement with the findings, except for finding #54 related to student attendance at Pace Center for Girls, a school with which the District contracts to provide alternative education services to selected girls. The District and Schools have implemented corrective action to satisfy all recommendations in the report. Regarding finding #54, the Administration and the CBO do not agree with it and are planning to appeal the finding with the Florida Department of Education.

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The charter schools have also agreed to 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 49-61 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 35-37.

The School Board Audit and Budget Advisory Committee (ABAC) reviewed and held extensive discussion on this report at its September 18, 2023 meeting. Although the committee members recognized substantial improvement from previous audits particularly in traditional schools, substantial concerns were voiced about the magnitude and quantity of exceptions relating to teacher certification at the charter schools audited.

The ABAC, therefore, voted to bifurcate the report and approve the portion related to traditional schools and the CBO, and defer the approval and transmittal of the portion of the report addressing the District sponsored charter schools.

The ABAC and Chief Auditor also indicated their intent to bring back the charter school portion of this audit to the December 4, 2023, ABAC meeting to again discuss the monitoring of the charter school teacher certifications and allowable and appropriate oversight actions as the sponsor.

Based on the limited authority afforded school boards on these internal charter school matters, at the Fiscal Accountability & Government Relations committee meeting of October 4, 2023, the Committee expressed its desire that the Board be allowed to receive and file the full report at the School Board meeting of October 11, 2023. Accordingly, the recommended action has been revised to properly align with the Committee's direction on this matter. The Committee was also supportive of ABAC following-up on these matters within the confines of state law.

The report may be accessed at:

http://api.dadeschools.net/WMSFiles/23/pdfs/23-24/AC_September_18_2023/Item4.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida receive and file the State of Florida Auditor General Report No. 2024-011, Miami-Dade County District School Board - Florida Education Finance Program, Full-Time Equivalent Student Enrollment and Student Transportation For The FYE June 30, 2022.

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