

**MIAMI DADE COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and Student Transportation

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. Jose L. Dotres served as Superintendent of the Miami-Dade County Schools from February 14, 2022, Mr. Alberto M. Carvalho served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. Steve Gallon III, Vice Chair	1
Dr. Dorothy Bendross-Mindingall	2
Ms. Lucia Baez-Geller	3
Ms. Perla Taberes Hantman, Chair	4
Ms. Christi Fraga	5
Ms. Maria Teresa "Mari Tere" Rojas	6
Dr. Lubby Navarro	7
Dr. Marta Perez	8
Ms. Luisa Santos	9

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

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MIAMI DADE COUNTY DISTRICT SCHOOL BOARD
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MIAMI DADE COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving 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. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 46 of the 197 teachers in our test. Eighty-five (43 percent) of the 197 teachers in our test taught at charter schools and 33 (72 percent) of the 46 teachers with exceptions taught at charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 66 of the 340 students in our student transportation test as well as exceptions for 512 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 54 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 49.5121 (47.1112 applicable to District schools other than charter schools and 2.4009 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 58.9685 (49.7451 applicable to District schools other than charter schools and 9.2234 applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 491 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$257,864 (negative 58.9685 times \$4,372.91), of which \$217,531 is applicable to District schools other than charter schools and \$40,333 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Miami Dade County, Florida. Those services are provided primarily to prekindergarten (PK) through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Miami Dade County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 366 schools¹ other than charter schools, 145 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students

For the fiscal year ended June 30, 2022, State funding totaling \$782.3 million was provided through the FEFP to the District for the District-reported 341,141.31 unweighted FTE as recalibrated, which included 77,590.26 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

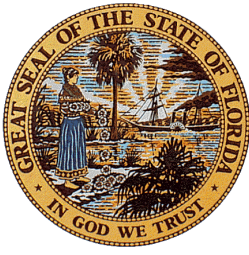
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$19.3 million for student transportation as part of the State funding through the FEFP.

² FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Miami Dade County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2021-22* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers, the Miami Dade County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

³ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 21, 2023

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2022, the Miami Dade County District School Board (District) reported to the DOE 341,141.31 unweighted FTE as recalibrated, which included 77,590.26 unweighted FTE as recalibrated for charter schools, at 366 District schools other than charter schools, 145 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See NOTE B.) The population of schools (514) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (12,348) consisted of the total number of students in each program at the schools and cost centers in our tests.

Our populations and tests of schools and students are summarized as follows:

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	507	20	8,587	226	6	216,501.7700	183.2266	50.0502
Basic with ESE Services	504	20	2,317	134	4	80,033.2200	126.0247	(8.3755)
ESOL	473	19	1,278	316	23	34,621.4300	215.0855	(77.4303)
ESE Support Levels 4 and 5	170	5	166	87	-	2,663.6900	80.2302	(.1506)
Career Education 9-12	104	-	-	-	-	<u>7,321.2000</u>	<u>.0000</u>	<u>(13.6059)</u>
All Programs	514	20	<u>12,348</u>	<u>763</u>	<u>33</u>	<u>341,141.3100</u>	<u>604.5670</u>	<u>(49.5121)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (530, of which 305 applicable to District schools other than charter schools 225 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 46 of the 197 teachers in our test.⁴ Eighty-five (43 percent) of the 197 teachers in our test taught at charter schools and 33 (72 percent) of the 46 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

⁴ For teachers, the material noncompliance is composed of Findings 4, 5, 7, 8, 9, 13, 14, 15, 18, 19, 20, 22, 23, 24, 26, 27, 29, 30, 31, 33, 34, 37, 40, 42, 43, 45, 46, 47, 50, 51, 52, and 53 on *SCHEDULE D.*

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	7.7520	1.126	8.7288
102 Basic 4-8	(8.3127)	1.000	(8.3127)
103 Basic 9-12	(19.7659)	1.010	(19.9636)
112 Grades 4-8 with ESE Services	(.8996)	1.000	(.8996)
113 Grades 9-12 with ESE Services	(7.2296)	1.010	(7.3019)
130 ESOL	(14.5864)	1.199	(17.4891)
254 ESE Support Level 4	(.1506)	3.648	(.5494)
300 Career Education 9-12	(3.9184)	1.010	(3.9576)
Subtotal	(47.1112)		(49.7451)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	44.2424	1.126	49.8169
102 Basic 4-8	5.5563	1.000	5.5563
103 Basic 9-12	20.5781	1.010	20.7839
112 Grades 4-8 with ESE Services	(.2463)	1.000	(.2463)
130 ESOL	(62.8439)	1.199	(75.3498)
300 Career Education 9-12	(9.6875)	1.010	(9.7844)
Subtotal	(2.4009)		(9.2234)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	51.9944	1.126	58.5457
102 Basic 4-8	(2.7564)	1.000	(2.7564)
103 Basic 9-12	.8122	1.010	.8203
112 Grades 4-8 with ESE Services	(1.1459)	1.000	(1.1459)
113 Grades 9-12 with ESE Services	(7.2296)	1.010	(7.3019)
130 ESOL	(77.4303)	1.199	(92.8389)
254 ESE Support Level 4	(.1506)	3.648	(.5494)
300 Career Education 9-12	(13.6059)	1.010	(13.7420)
Total	(49.5121)		(58.9685)

¹ See NOTE A7.

² These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C.*)

³ Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0070*</u>	<u>#0332*</u>	<u>#0681</u>	
101 Basic K-3	1.1288	12.7325	.3524	14.2137
102 Basic 4-8	(1.6297)	.....	.3640	(1.2657)
103 Basic 9-12	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(.2463)	.....	.....	(.2463)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.6537)	(12.7325)	(.7164)	(15.1026)
254 ESE Support Level 4	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(2.4009)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.4009)</u>

¹ These proposed net adjustments are for unweighted FTE. (See Note A5.)

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#1681</u>	<u>#2002*</u>	<u>#2111</u>	<u>#2441</u>	
101	14.2137	.6332	5.5001	3.8760	2.6760	26.8990
102	(1.2657)	3.2903	1.2544	.....	.....	3.2790
103	.0000	.....	.....	.....	.....	.0000
112	(.2463)	.....	.....	.....	.....	(.2463)
113	.0000	.....	.....	.....	.....	.0000
130	(15.1026)	(3.9235)	(6.7545)	(3.7716)	(2.6298)	(32.1820)
254	.0000	.....	.....	(.1044)	(.0462)	(.1506)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(2.4009)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.4009)</u>

¹ These proposed net adjustments are for unweighted FTE. (See Note A5.)

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#3001</u>	<u>#3341</u>	<u>#4000*</u>	<u>#5004*</u>	
101	26.8990	.....	.2144	16.7376	8.1434	51.9944
102	3.2790	1.3328	.....	.7418	2.3545	7.7081
103	.0000	.....	.....	.....	.....	.0000
112	(.2463)	.....	.....	.....	.....	(.2463)
113	.0000	.....	.....	.....	.....	.0000
130	(32.1820)	(1.3328)	(.2144)	(17.4794)	(10.4979)	(61.7065)
254	(.1506)	.....	.....	.....	.....	(.1506)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(2.4009)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.4009)</u>

¹ These proposed net adjustments are for unweighted FTE. (See Note A5.)

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		#6006*	#6040*	#7005	#7027*	
101	51.9944	.....	.....	.....	.....	51.9944
102	7.7081	1.2624	.0735	.....	1.4994	10.5434
103	.0000	.....	.8568	5.5161	.....	6.3729
112	(.2463)	.....	.....	.....	.....	(.2463)
113	.0000	.....	.....	.....	.....	.0000
130	(61.7065)	(1.2624)	(.9303)	(1.5977)	(1.4994)	(66.9963)
254	(.1506)	.....	.....	.....	.....	(.1506)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(3.9184)</u>	<u>.....</u>	<u>(3.9184)</u>
Total	<u>(2.4009)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.4009)</u>

¹ These proposed net adjustments are for unweighted FTE. (See Note A5.)

*Charter School

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#7058*</u>	<u>#8012</u>	
101 Basic K-3	51.9944	.....	.....	51.9944
102 Basic 4-8	10.5434	.....	(13.2998)	(2.7564)
103 Basic 9-12	6.3729	19.7213	(25.2820)	.8122
112 Grades 4-8 with ESE Services	(.2463)	.....	(.8996)	(1.1459)
113 Grades 9-12 with ESE Services	.0000	.....	(7.2296)	(7.2296)
130 ESOL	(66.9963)	(10.0338)	(.4002)	(77.4303)
254 ESE Support Level 4	(.1506)	.....	.....	(.1506)
300 Career Education 9-12	<u>(3.9184)</u>	<u>(9.6875)</u>	.....	<u>(13.6059)</u>
Total	<u>(2.4009)</u>	<u>.0000</u>	<u>(47.1112)</u>	<u>(49.5121)</u>

¹ These proposed net adjustments are for unweighted FTE. (See Note A5.)

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Miami Dade County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2021-22* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Proposed Net Adjustments (Unweighted FTE)

Findings

Our examination included the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Coral Reef Montessori Academy Charter School (#0070)

1. [Ref. 7001] The course schedules for several students in our test were incorrectly reported. The School's bell schedules supported 1,425 (Grade K), 1,665 (Grades 1-6), and 1,450 (Grades 7-8) instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,370 CMW to 2,100 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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2. [Ref. 7002] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records) (*Finding Continues on Next Page*)

Findings

Coral Reef Montessori Academy Charter School (#0070) (Continued)

completed by substitute teachers and sign-in/sign-out sheets) to support the recorded attendance. Since we were able to verify that the attendance activity in Gradebook, the District’s Web-based student information system for scheduling and attendance recordkeeping, was reliable and evidenced the attendance of our test students and membership at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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3. [Ref. 7003] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the equivalent on an hourly basis to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the DOE’s *FTE General Instructions 2021-22*. Specifically, we noted that the School incorrectly reported the FTE for 69 students (2 students were in our Basic test and 1 student was in our Basic with ESE Services test). Our recalculation of the students’ actual hours of instruction disclosed a total of 868.33 hours of instruction resulting in overreported FTE of 2.4009 FTE. We propose the following adjustment:

102 Basic 4-8	(2.1295)	
112 Grades 4-8 with ESE Services	(.2463)	
130 ESOL	<u>(.0251)</u>	(2.4009)

4. [Ref. 7070] One teacher taught Comprehensive Science, Mathematics, and World History to classes that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4998	
130 ESOL	<u>(.4998)</u>	.0000

5. [Ref. 7071] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher was certified in Education Media Specialist but taught courses that required certification in Elementary Education and ESOL. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	1.1288	
130 ESOL	<u>(1.1288)</u>	<u>.0000</u>
		<u>(2.4009)</u>

Findings

Somerset Academy Silver Palms (#0332) Charter School

6. [Ref. 33201] The course schedules for several students in our test were incorrectly reported. The School’s bell schedules supported 1,575 (Grades K–1), 1,815 (Grade 2) and 1,800 (Grades 3–5) weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,400 CMW to 1,835 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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7. [Ref. 33270/73/75] Three teachers taught courses (three In Language Arts, two in Social Studies, and one in Mathematics and Science) to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach these students out of field. In addition, the students’ parents were not notified of the teachers’ out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 33270</u>		
101 Basic K-3	1.5012	
130 ESOL	<u>(1.5012)</u>	.0000
<u>Ref. 33273</u>		
101 Basic K-3	1.8765	
130 ESOL	<u>(1.8765)</u>	.0000
<u>Ref. 33275</u>		
101 Basic K-3	1.2012	
130 ESOL	<u>(1.2012)</u>	.0000

8. [Ref. 33271/74] Two teachers taught courses (two in Language Arts and Social Studies and one in Mathematics and Science) to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach these students out of field. In addition, the students’ parents were not notified of the teachers’ out-of-field status in ESOL, and the teachers had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or the 60 in-service training points in ESOL strategies required by SBE Rules 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 33271</u>		
101 Basic K-3	2.1518	
130 ESOL	<u>(2.1518)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Somerset Academy Silver Palms (#0332) Charter School (Continued)

Ref. 33274

101 Basic K-3	1.7148	
130 ESOL	<u>(1.7148)</u>	.0000

9. [Ref. 33272] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	4.2870	
130 ESOL	<u>(4.2870)</u>	.0000
		<u>.0000</u>

Carol City Elementary School (#0681)

10. [Ref. 68101] The English language proficiency of two ELL students was not assessed by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that an ELL Committee was not convened within 30 school days prior to one of the students’ DEUSS anniversary dates. We propose the following adjustment:

101 Basic K-3	.3524	
102 Basic 4-8	.3640	
130 ESOL	<u>(.7164)</u>	.0000
		<u>.0000</u>

Lillie C. Evans K-8 Center (#1681)

11. [Ref. 168101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records completed by the substitute teacher in the classroom and sign-in/sign-out sheets) to support the recorded attendance. Since we were able to verify that the attendance activity in Gradebook, the District’s Web-based student information system for scheduling and attendance recordkeeping, was reliable and evidenced the attendance of our test students and membership at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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Findings

Lillie C. Evans K-8 Center (#1681) (Continued)

12. [Ref. 168102] The English language proficiency of two ELL students was not assessed and an ELL Committee was not convened for one of those students within 30 school days prior to the students’ DEUSS anniversary date to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2078	
130 ESOL	<u>(1.2078)</u>	.0000

13. [Ref. 168170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Reading but taught a course that required certification in Elementary Education. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.1662	
130 ESOL	<u>(1.1662)</u>	.0000

14. [Ref. 168171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.6332	
130 ESOL	<u>(.6332)</u>	.0000

15. [Ref. 168172] One teacher taught Comprehensive Science to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.9163	
130 ESOL	<u>(.9163)</u>	.0000
		<u>.0000</u>

Academir Preparatory Academy (#2002) Charter School

16. [Ref. 200201] The English language proficiency for two ELL students was not assessed by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Academir Preparatory Academy (#2002) Charter School (Continued)

101 Basic K-3	.7418	
102 Basic 4-8	.7418	
130 ESOL	<u>(1.4836)</u>	.0000

17. [Ref. 200202] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.7858	
130 ESOL	<u>(.7858)</u>	.0000

18. [Ref. 200270] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in English. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1848	
130 ESOL	<u>(.1848)</u>	.0000

19. [Ref. 200271] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Science but taught courses that required certification in Social Science. We propose the following adjustment:

102 Basic 4-8	.3278	
130 ESOL	<u>(.3278)</u>	.0000

20. [Ref. 200272] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until January 3, 2022, which was after the October 2021 reporting survey period. The teacher held certification in Physical Education but taught courses that required certification in Elementary Education and ESOL. We propose the following adjustment:

101 Basic K-3	3.9725	
130 ESOL	<u>(3.9725)</u>	.0000

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Hialeah Gardens Elementary School (#2111)

21. [Ref. 211101] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s (*Finding Continues on Next Page*)

Findings

Hialeah Gardens Elementary School (#2111) (Continued)

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance. Since we were able to verify that the attendance activity in Gradebook, the District’s Web-based student information system for scheduling and attendance recordkeeping, was reliable and evidenced the attendance of our test students and membership at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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22. [Ref. 211171] One teacher was not properly certified and was not approved by the School Board to teach Language Arts, Mathematics, Science, and Social Studies classes to ELL students. In addition, the students’ parents were not notified of the teacher’s out-of-field status, and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.7716	
130 ESOL	<u>(3.7716)</u>	.0000

23. [Ref. 211172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Elementary Education but taught a course that required documented proficiency in Spanish or certification in Spanish. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.1044	
254 ESE Support Level 4	<u>(.1044)</u>	.0000
		<u>.0000</u>

Virginia A Boone-Highland Oaks Elementary School (#2441)

24. [Ref. 244170] One teacher taught Mathematics, Science, Social Studies, and Spanish classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in Spanish. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Virginia A Boone-Highland Oaks Elementary School (#2441) (Continued)

101 Basic K-3	2.6760	
130 ESOL	(2.6298)	
254 ESE Support Level 4	(.0462)	<u>.0000</u>
		<u>.0000</u>

West Lakes Preparatory Academy (#3001)

25. [Ref. 300101] The English language proficiency of two ELL students was not assessed and an ELL Committee was not convened for one of those students within 30 school days prior to the students' DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.0829	
130 ESOL	(1.0829)	<u>.0000</u>

26. [Ref. 300170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Mathematics. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2499	
130 ESOL	(.2499)	<u>.0000</u>
		<u>.0000</u>

Miami Shores Elementary School (#3341)

27. [Ref. 334170] One teacher taught a Language Arts class to an ELL student but was not properly certified and was not approved by the School Board to teach this student out of field. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.2144	
130 ESOL	(.2144)	<u>.0000</u>
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Findings

Miami Children’s Museum Charter School (#4000)

28. [Ref. 400001] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records completed by the substitute teacher in the classroom and sign-in/sign-out sheets) to support the recorded attendance. Since we were able to verify that the attendance activity in Gradebook, the District’s Web-based student information system for scheduling and attendance recordkeeping, was reliable and evidenced the attendance of our test students and membership at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

29. [Ref. 400070] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We propose the following adjustment:

102 Basic 4-8	.7418	
130 ESOL	<u>(.7418)</u>	.0000

30. [Ref. 400071] One teacher taught Language Arts to classes that included ELL students but had earned only 120 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.2772	
130 ESOL	<u>(.2772)</u>	.0000

31. [Ref. 400072/73/74/75] Four teachers did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 400072</u>		
101 Basic K-3	.8358	
130 ESOL	<u>(.8358)</u>	.0000

<u>Ref. 400073</u>		
101 Basic K-3	3.9290	
130 ESOL	<u>(3.9290)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Miami Children’s Museum Charter School (#4000) (Continued)

<u>Ref. 400074</u>		
101 Basic K-3	2.9447	
130 ESOL	<u>(2.9447)</u>	.0000
<u>Ref. 400075</u>		
101 Basic K-3	8.7509	
130 ESOL	<u>(8.7509)</u>	.0000
		<u>.0000</u>

Pinecrest North Preparatory (Fontainebleau Campus) (#5004) Charter School

32. [Ref. 500401] The English language proficiency of three ELL students was not assessed and an ELL Committee was not convened for one of these students within 30 school days prior to each students’ DEUSS anniversary date to consider the students’ continued ESOL placement beyond 3 years from the students’ DEUSS. We propose the following adjustment:

102 Basic 4-8	2.1698	
130 ESOL	<u>(2.1698)</u>	.0000

33. [Ref. 500470] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	8.1434	
130 ESOL	<u>(8.1434)</u>	.0000

34. [Ref. 500471] One teacher taught Language Arts to a class that included an ELL student but was not properly certified and was not approved by the Charter School Board to teach these students out of field. In addition, the teacher had earned only 60 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1847	
130 ESOL	<u>(.1847)</u>	.0000
		<u>.0000</u>

Archimedean Middle Conservatory (#6006) Charter School

35. [Ref. 600601] The course schedules for several students in our test were incorrectly reported. The School’s bell schedules supported 1,960 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course
(Finding Continues on Next Page)

Findings

Archimedean Middle Conservatory (#6006) Charter School (Continued)

schedules were reported for 2,520 CMW to 2,800 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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36. [Ref. 600602] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records completed by the substitute teacher in the classroom) to support the recorded attendance. Since we were able to verify that the attendance activity in Gradebook, the District’s Web-based student information system for scheduling and attendance recordkeeping, was reliable and evidenced the attendance of our test students and membership at least 1 day during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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37. [Ref. 600670] One teacher taught a World Cultures class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. As the student was adjusted in Finding No. 38 (Ref. 600603), we present this disclosure finding with no proposed adjustment.

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38. [Ref. 600603] An ELL Committee was not convened for two ELL students by October 1 (one student) or within 30 school days prior to the students’ DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the students’ *ELL Student Plans* for the 2021-22 school year were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.2624	
130 ESOL	<u>(1.2624)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Doctors Charter School of Miami Shores (#6040)

39. [Ref. 604001] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.7140	
130 ESOL	<u>(.7140)</u>	.0000

40. [Ref. 604070/71] Two teachers taught Comprehensive Science (Ref. 604070) and Intensive Mathematics (Ref. 604071) classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 604070</u>		
102 Basic 4-8	.0735	
130 ESOL	<u>(.0735)</u>	.0000

<u>Ref. 604071</u>		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	<u>.0000</u>
		<u>.0000</u>

Itech @ Thomas A Edison Educational Center (#7005)

41. [Ref. 700501] The *ELL Student Plans* for three ESOL students were not completed until January 19, 2022, which was after the October 2021 reporting survey period. We also noted that the English language proficiency for one of these students was not timely assessed within 30 school days to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	1.4549	
130 ESOL	<u>(1.4549)</u>	.0000

42. [Ref. 700570] One teacher taught United States History classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

Findings

Itech @ Thomas A Edison Educational Center (#7005) (Continued)

43. [Ref. 700571/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Business Education but taught courses that required a District issued certification in Engineering (Ref. 700571) or Commercial Art (Ref. 700572). In addition, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 700571</u>		
103 Basic 9-12	3.4055	
300 Career Education 9-12	<u>(3.4055)</u>	.0000
<u>Ref. 700572</u>		
103 Basic 9-12	.5129	
300 Career Education 9-12	<u>(.5129)</u>	<u>.0000</u>
		<u>.0000</u>

Pinecrest Glades Preparatory Academy Middle High (#7027) Charter School

44. [Ref. 702701] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.7140	
130 ESOL	<u>(.7140)</u>	.0000

45. [Ref. 702770] One teacher taught an Algebra I Honors class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

46. [Ref. 702771] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach until January 6, 2022, which was after the October 2021 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pinecrest Glades Preparatory Academy Middle High (#7027) Charter School (Continued)

47. [Ref. 702772] One teacher taught Developmental Language Arts through ESOL-Reading to classes that included ELL students and was approved to teach such students out of field; however, the students’ parents were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.4998	
130 ESOL	(.4998)	.0000
		<u>.0000</u>

Miami Community Charter High School (#7058)

48. [Ref. 705801] One ELL student was reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.1875	
130 ESOL	(.1875)	.0000

49. [Ref. 705802] The English language proficiency of two ELL students was not assessed within 30 school days prior to each student’s DEUSS anniversary date to consider the students’ continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.9375	
130 ESOL	(.9375)	.0000

50. [Ref. 705870/71/72] Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 705870</u>		
103 Basic 9-12	1.1127	
130 ESOL	(1.1127)	.0000

<u>Ref. 705871</u>		
103 Basic 9-12	1.3750	
130 ESOL	(1.3750)	.0000

<u>Ref. 705872</u>		
103 Basic 9-12	1.8125	
130 ESOL	(1.8125)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Miami Community Charter High School (#7058) (Continued)

51. [Ref. 705873/74/75/76] Four teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers held certification in Math Grades 5-9 (Ref. 705873), English (Ref. 705874), Art (Ref.705875), and Elementary Education (Ref. 705876) but taught courses that required certification in Math Grades 9-12 (Ref. 705873), Reading or the Reading Endorsement (Ref. 705874), Business Education (Ref. 705875), and Social Science (Ref. 705876), respectively. We propose the following adjustments:

<u>Ref. 705873</u>		
103 Basic 9-12	1.3709	
130 ESOL	<u>(1.3709)</u>	.0000
<u>Ref. 705874</u>		
103 Basic 9-12	2.1127	
130 ESOL	<u>(2.1127)</u>	.0000
<u>Ref. 705875</u>		
103 Basic 9-12	9.6875	
300 Career Education 9-12	<u>(9.6875)</u>	.0000
<u>Ref. 705876</u>		
103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	.0000

52. [Ref. 705877] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Pace Center for Girls (#8012)

53. [Ref. 801270/71] Two teachers taught World History (Ref. 801270) and Earth/Space Science (Ref. 801271) classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. As the students were adjusted in Finding No. 54 (Ref. 801201), we present this disclosure finding with no proposed adjustment.

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Findings

Pace Center for Girls (#8012) (Continued)

54. [Ref. 801201] Our examination of the attendance records at Pace Center for Girls, a nonresidential DJJ facility, disclosed that contrary to SBE Rule 6A 1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, teachers did not record student daily attendance. The School provided alternative documentation, specifically, student sign in/out logs; however, these records were not signed by the classroom teacher attesting to the validity of the information and there was no specific indication identifying the course or teacher. Consequently, we could not determine the actual attendance activity for 74 students (4 students were in our Basic test, 3 students were in our Basic with ESE Services, and 1 student was in our ESOL test). We also noted that the English language proficiency for one of the students was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	(13.2998)	
103 Basic 9-12	(25.2820)	
112 Grades 4-8 with ESE Services	(.8996)	
113 Grades 9-12 with ESE Services	(7.2296)	
130 ESOL	<u>(.4002)</u>	<u>(47.1112)</u>

(47.1112)

Proposed Net Adjustment

(49.5121)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Miami Dade County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (3) students are provided the minimum required annual hours of instruction before being fully funded; (4) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (5) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (6) students are not reported in the ESOL Program beyond the 6-year period allowed for State funding; (7) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (8) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2021-22

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2021-22

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2021-22

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Miami Dade County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Miami Dade County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Miami Dade County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 366 schools other than charter schools, 145 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$782.3 million was provided through the FEFP to the District for the District-reported 341,141.31 unweighted FTE as recalibrated, which included 77,590.26 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

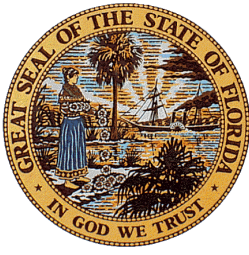
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Coral Reef Montessori Academy Charter School*	1 through 5
2. Dr. Manuel C. Barreiro Elementary School	NA
3. Somerset Academy Silver Palms*	6 through 9
4. Carol City Elementary Schools	10
5. Amelia Earhart Elementary School	NA
6. Lillie C. Evans K-8 Center	11 through 15
7. Academir Preparatory Academy*	16 through 20
8. Hialeah Gardens Elementary School	21 through 23
9. Virginia A. Boone-Highland Oaks Elementary School	24
10. West Lakes Preparatory Academy	25 and 26
11. Miami Shores Elementary School	27
12. Miami Children's Museum Charter School	28 through 31
13. Pinecrest North Preparatory (Fontainebleau Campus)*	32 through 34
14. Archimedean Middle Conservatory*	35 through 38
15. Doctors Charter School of Miami Shores*	39 and 40
16. Miami Dade Online Academy Virtual School	NA
17. Itech @ Thomas A Edison Education Center	41 through 43
18. Pinecrest Glades Preparatory Academy Middle High*	44 through 47
19. Miami Community Charter High School*	48 through 52
20. Pace Center for Girls	53 and 54

* Charter School



Sherrill F. Norman, CPA
Auditor General

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Miami Dade County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Miami Dade County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government*

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Auditing Standards and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
August 21, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Miami Dade County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2022. (See NOTE B.) The population of vehicles (2,148) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (65,011) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	75
Hazardous Walking	346
IDEA – PK through Grade 12, Weighted	8,129
All Other FEFP Eligible Students	<u>56,461</u>
Total	<u>65,011</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 66 of 340 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 3, 7, 8, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)	-	-
Our tests included 340 of the 65,011 students reported as being transported by the District.	-	66	(24)
In conjunction with our general tests of student transportation we identified certain issues related to 512 additional students.	-	<u>512</u>	<u>(467)</u>
Totals	<u>(3)</u>	<u>578</u>	<u>(491)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Miami Dade County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 62] Our general testing disclosed that the number of buses in operation was overstated by a net of 3 buses. Specifically, we noted the following exceptions:
 - a. In the October 2021 reporting survey period, we noted that 5 buses were incorrectly reported due to data entry errors when keying in the bus numbers and 1 bus was transporting only courtesy riders; thus, these bus counts should not have been included in the total count of buses in operation.
 - b. In the February 2022 reporting survey period, we noted that 8 buses were incorrectly reported due to data entry errors and should not have been included in the total count of buses in operation. In addition, third party contract providers listed 13 individual buses, each with a different driver, under 2 bus numbers, resulting in 11 buses not being reported as in operation for the total bus count.

We propose the following adjustments:

October 2021 Survey

Number of Buses in Operation

(6)

		Students Transported Proposed Net Adjustments	
Findings			
February 2022 Survey			
Number of Buses in Operation	<u>3</u> <u>(3)</u>		0
2. [Ref. 51] Our general tests disclosed that 20 students were not enrolled in school during the October 2021 or February 2022 reporting survey periods; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:			
October 2021 Survey			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(2)		
All Other FEFP Eligible Students	(9)		
<u>18 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(1)		
February 2022 Survey			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	<u>(8)</u>		(20)
3. [Ref. 52] One PK student in our test was incorrectly reported in the Hazardous Walking ridership category. No documentation was provided to support that the student was classified as a student with disabilities under IDEA or that the student’s parents were enrolled in the Teenage Parent Program; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:			
February 2022 Survey			
<u>90 Days in Term</u>			
Hazardous Walking	<u>(1)</u>		(1)
4. [Ref. 53] Our general tests disclosed that 67 students were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The District did not provide documentation to support that the students were classified as students with disabilities under IDEA. We did note that 45 of the students lived 2 miles or more from the students’ assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 22 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:			

Findings

**Students
Transported
Proposed Net
Adjustments**

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (28)

All Other FEFP Eligible Students 15

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (39)

All Other FEFP Eligible Students 30 (22)

5. [Ref. 54] Our general tests disclosed that 13 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The District did not provide documentation to support that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (7)

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students (6) (13)

6. [Ref. 55] Our general tests disclosed that 11 students were incorrectly reported for State transportation funding. The students were enrolled in the Miami Dade Virtual Franchise (2 students), the McKay Scholarship Program (4 students), or the Family Empowerment Scholarship Program (5 students) and did not require transportation services; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (4)

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students (7) (11)

Findings

7. [Ref. 56] Two students in our test were either not marked as riding the bus (one student) or not listed on the supporting bus driver’s report (one student). We propose the following adjustment:

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(1)	(2)

8. [Ref. 57] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students’ assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)
----------------------------------	-----

18 Days in Term

All Other FEFP Eligible Students	(1)
----------------------------------	-----

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(4)
----------------------------------	-----	-----

9. [Ref. 58] Sufficient documentation was not maintained to support the reporting of 49 students in our test of the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by school districts to support the hazardous walking locations and includes a DOE Hazardous Walking Site (*Finding Continues on Next Page*)

Findings

Review Checklist (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

Updated site review checklists for each hazardous walking location were not available at the time of our examination and could not be subsequently located. In addition, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition.

We determined that 33 of the 49 students lived more than 2 miles from the students' assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 16 students not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

90 Days in Term

Hazardous Walking	(25)	
All Other FEFP Eligible Students	14	

February 2022 Survey

90 Days in Term

Hazardous Walking	(24)	
All Other FEFP Eligible Students	<u>19</u>	(16)

10. [Ref. 59] Nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not evidence that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that all of these students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>5</u>	0

11. [Ref. 60] Our general tests disclosed that 383 students (1 student was in our test) were incorrectly reported for State transportation funding. Specifically, 353 of these students were in elementary school and therefore not eligible to be reported for State transportation funding based on being transported to enrichment programs. In addition, there was no documentation to support the remaining 30 students’ participation in an eligible center to center program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2021 Survey

60 Days in Term

All Other FEFP Eligible Students	(18)	
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4 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(208)	

February 2022 Survey

54 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
--------------------------------------	-----	--

47 Days in Term

All Other FEFP Eligible Students	(10)	
----------------------------------	------	--

3 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(143)</u>	(383)

12. [Ref. 61] Our general tests disclosed that 53 students were reported for an incorrect number of DIT in the October 2021 and February 2022 reporting survey periods. The students were reported for 9 and 14 DIT rather than 18 and 90 DIT respectively in accordance with the District’s instructional calendar. We propose the following adjustments:

<u>Findings</u>		Students Transported Proposed Net <u>Adjustments</u>
October 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	18	
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	25	
All Other FEFP Eligible Students	5	
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(25)	
All Other FEFP Eligible Students	(5)	
<u>9 Days in Term</u>		
All Other FEFP Eligible Students	(18)	
February 2022 Survey		
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	5	
<u>9 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	0
<p>13. [Ref. 63] Our general review of transportation records evidenced that the ridership of 19 students was not properly supported for State transportation funding for students reported as being transported on city buses. Specifically, the ridership dates for 17 students were either not indicated (9 students), were subsequent to the date on which the administrator signed the student bus pass distribution roster attesting to the accuracy of the ridership (1 student), or the students were not listed on the bus pass distribution roster (7 students). We also noted that documentation to support the ridership of 2 additional students indicated that the students did not receive a bus pass. Consequently, the 19 students in total were not eligible for State transportation funding. We propose the following adjustment:</p>		
October 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(19)	(19)
Proposed Net Adjustment		<u>(491)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Miami Dade County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) students who are reported in the IDEA - PK through Grade 12 weighted ridership category are documented as meeting one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files; (5) only students enrolled in programs that require that the students be transported to an eligible physical school center are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (7) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category; (8) students transported center to center who are not enrolled in eligible ESE or Career and Technical Programs are not reported for State transportation funding; (9) the number of DIT is accurately reported and documentation is maintained to support that reporting; and (10) documentation is retained to support the reporting of students transported on city buses.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds2 for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Miami Dade County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Miami Dade County

For the fiscal year ended June 30, 2022, the District received \$19.3 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2021	354	-	5,958
October 2021	896	32,254	1,438
February 2022	837	32,757	1,483
June 2022	<u>61</u>	<u>-</u>	<u>539</u>
Totals	<u>2,148</u>	<u>65,011</u>	<u>9,418</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Dr. Jose L. Dotres

Miami-Dade County School Board

Mari Tere Rojas, Chair
Danny Espino, Vice Chair
Roberto J. Alonso
Lucia Baez-Geller
Dr. Dorothy Bendross-Mindingall
Mary Blanco
Monica Colucci
Dr. Steve Gallon III
Luisa Santos

August 21, 2023

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

Staff has reviewed the preliminary and tentative report providing a list of findings, proposed adjustments, and recommendations on your examination of Miami-Dade County Public Schools' compliance with State requirements related to the classification, assignment, and verification of 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.

Pursuant to Section 11.45(4)(d), Florida Statutes, we are providing a written statement of explanation concerning the findings identified in your report, including proposed corrective action for each finding. Non-compliance related to the reported FTE student enrollment resulted in 54 findings, with a potential impact on the District's weighted FTE of negative 58.9685 (49.7451 applicable to District schools other than charter schools, and 9.2234 applicable to charter schools). Non-compliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 491 students.

Upon review of the audit findings cited in the report, Management generally agrees with the findings, except for finding #54 related to attendance at Pace Center for Girls, a school with which the District contracts to provide alternative education services to selected girls. As noted in the attached responses, Management has implemented corrective action to satisfy all recommendations in Schedules E and H on pages 29 and 45 of the report that are applicable to the findings agreed upon and accepted by Management. Management disagrees with finding #54 and intends to appeal this finding. While Management understands that Pace Center for Girls may not have produced the attendance records requested by the Auditors, there was a systematic and well-documented attendance process in place. The process is outlined herein, along with some corrective action steps.

Aside from the specific corrective actions discussed herein, Management is committed to implementing districtwide preventative and corrective actions to ensure that students are accurately reported for FTE in the proper FTE funding categories. The attached responses are categorized under the following sections:

- Traditional Public Schools
 - Findings Related to Attendance
 - Findings Related to Teacher Certification
 - Findings Related to ELL
- Charter Schools
 - Findings Related to ELL
 - Findings Related to Instructional Minutes
 - Findings Related to Attendance
- Student Transportation

Management welcomes this exercise as it ensures that the District remains focused on compliance as well as the implementation of best practices and efficiencies. Furthermore, we would like to express our appreciation to you and your staff for the professional manner in which the audit was conducted and the interaction of the audit team with District staff. If you have any questions or need additional information, please contact Mr. Jose Bueno, Chief of Staff, Office of the Superintendent, at 305 995-1450.

Sincerely,



Dr. Jose L. Dotres
Superintendent of Schools

JLD:mel
L0141

Attachment

cc: General Counsel
Chief Auditor
Superintendent's Cabinet

FINDINGS RELATED TO TRADITIONAL PUBLIC SCHOOLS
<p>Findings related to Attendance:</p> <p><i>Findings – #11 [Ref 168101], #21 [Ref 211101], #54 [Ref 801201]</i></p> <p><i>School did not retain documentation (i.e., source records completed by the substitute teacher in the classroom and sign-in/sign-out sheets) to support the recorded attendance.</i></p> <p><i>Teachers did not record student daily attendance.</i></p>
<p>Management response:</p> <p>Management agrees with the findings for both #11 and #21, regarding documentation not being retained (i.e., source records completed by the substitute teacher in the classroom and sign-in/sign-out sheets) to support the recorded attendance.</p> <p>After carefully reviewing the Auditor General's report, Financial Services, the Federal and State Compliance Office (FASCO) and the Office of Alternative Education acknowledge finding #54 regarding failure to record daily attendance in the Automated Student Attendance Recordkeeping System as described in the Department of Education <i>Comprehensive Management Information System: Automated Student Attendance Recordkeeping Handbook</i>. We intend to appeal this finding and the proposed adjustment of -47.1112 uFTE based on the following:</p> <ul style="list-style-type: none"> ▪ Miami-Dade County Public Schools contracts with Pace Center for Girls – Miami to provide alternative education services to selected students. ▪ During the FTE period of fiscal year ending June 30, 2022, Pace Center for Girls' attendance process involved the use of daily sign-in/sign-out logs of the students; these logs captured when the students arrived and left for the day. ▪ The Program Assistant used the sign-in/sign-out logs to reconcile and complete the daily attendance using the District's Student Information System (DSIS). ▪ The Program Assistant entered the attendance information from the sign-in/sign-out logs into Pace Center for Girls' electronic Student Management System, "Pace Impacts." ▪ Attendance records for the students were recorded in "Pace Impacts" for each of the following periods: Spirited Girls!, Individual/Group Services, Academic Group and NSLP Breakfast and Lunch. ▪ The "Pace Impacts" system used and uses an electronic time/date/employee stamp to document the user who records attendance information in the system. ▪ In response to the audit findings, Pace Center for Girls - Miami has restructured the attendance process and incorporated oversight controls to ensure compliance with requirements. ▪ Staff from Pace Center for Girls – Miami attended a professional development workshop on March 28, 2023, on the Implementation of Electronic Gradebook Attendance. ▪ Beginning on August 14, 2023, the center will implement additional controls to ensure compliance by incorporating an Attendance Reconciliation and Review component to its overall process that includes running a daily M-DCPS Gradebook

Attendance Tracking Report and Daily Attendance Bulletin and verifying that the attendance is accurate in the electronic gradebook.

The Federal and State Compliance Office (FASCO), in collaboration with the Office of Alternative Education, will ensure the following corrective actions:

- Staff from FASCO will be deployed during the first quarter of the school year to review corrective actions and ensure compliance with procedures as outlined in State Board of Education (SBE) Rule 6A 1.044(3), and the guidelines outlined in the Florida Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*.
- Quarterly, staff from FASCO will attend and present at the Scaled Leadership Principals and Assistant Principals' Professional Development Meetings to ensure that school personnel responsible for capturing daily attendance are trained prior to the October and February FTE survey periods.
- Quarterly, staff from FASCO will attend and present at the Principals and Assistant Principals Induction Academies' Professional Development Meetings to ensure that school personnel responsible for capturing daily attendance are trained prior to the October and February FTE survey periods.
- One-on-one FTE training (with a concentration on student attendance) and student registration sessions at FASCO will continue to be available for new and/or experienced administrators and staff, throughout the year.

Staff from FASCO will review the following documents with schools:

- Daily Attendance Bulletins for each of the 11 days of the FTE Attendance Eligibility period.
- Attendance Tracking Report for each of the 11 days of the FTE Attendance Eligibility period.
- Substitute teacher rosters signed and dated by staff responsible for school attendance reporting.
- Principal's Report on Attendance (signed and dated) after each quarter.
- Students' tardy and excused early log(s).

Staff from FASCO will provide ongoing guidance and reminders regarding attendance procedures and record maintenance in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* via the District's weekly briefing system.

Findings related to Teacher Certification:

The Auditor General's report relative to District findings for teacher certification primarily focused on four main areas which are delineated in the management response below. Responses to Charter School findings will be provided under the Charter School response later in this document.

Management Response:

Management accepts all findings related to Teacher Certification. Management will continue to review processes, policies, and professional learning and training opportunities to mitigate any future FTE audit findings.

Findings #13 [Ref 168170], #22 [Ref 211171], #23 [Ref 211172], #26 [Ref 300170], #27 [Ref 334170], #43 [Ref 700571/72]

Teachers were not properly certified and were not approved by the School Board to teach out-of-field.

There are many variables that affect when out-of-field assignments are captured and subsequently reported. The Office of Instructional Certification, in collaboration with the Office of Information Technology Services (ITS), will continue to enhance the collection of data related to out-of-field assignments to generate School Board approvals prior to the corresponding FTE Survey periods. These enhancements include the alignment of data collection with the School Board's meeting schedules, as well as careful review of preliminary out-of-field reports. Additionally, the Certification Office will continue to provide out-of-field training to school leaders via in-person and online presentations.

Findings #13 [Ref 168170], #22 [Ref 211171], #23 [Ref 211172], #24 [Ref 244170], #26 [Ref 300170], #27 [Ref 334170], #43 [Ref 700571/72]

Parents of students being taught by teachers teaching out-of-field were not properly notified of the teacher's out-of-field status.

The identification of out-of-field teachers is a programmatic process that generates a listing for Board approval and produces Parental Notifications. As a result, failure to capture the data effectively may result in parental notifications not being generated and printed. To mitigate any future findings, the District will now generate Parental Notifications not only at the time of the final DECO report but also at the time preliminary reports are generated, approximately three weeks prior to the survey period.

Findings #15 [Ref 168172], #22 [Ref 211171], #24 [Ref 244170], #42 [700570], #53 [Ref 801270/71]

Teachers had not earned any of the 60 in-service training points in ESOL Strategies required by SBE Rules 6A-6.0907, FAC.

These findings refer to content area teachers (social studies, math, science, computer literacy) that have ELL students assigned to them and are therefore required to have 60 in-service points in ESOL. The District publishes multiple reports that identify instructional staff that need to comply with META and makes information available to school leadership regarding teachers' META training requirements. In addition, the District precludes teachers that are not compliant with META requirements from working in summer school. However, in researching this issue, teachers claimed lack of accessibility to courses as a hurdle to compliance. As a result, the Center for Professional Learning has expanded its online

offerings and will provide targeted professional learning courses and tutoring to identified affected teachers.

Finding #53 identified two teachers at Pace Center for Girls – Miami (Pace – Miami), a school with which the District contracts, who taught World History and Earth/Space Science and had not earned the required in-service training points in ESOL Strategies.

To ensure that Pace - Miami teachers comply with this requirement, Pace - Miami's Offer Letters to all new teachers will include the requirement to take the state-approved ESOL Strategies in-service course through M-DCPS' Office of Professional Learning & Career Development and/or through a Florida Institute of Higher Education beginning within the first 90 days of employment. Pace - Miami will work with M-DCPS to secure spots for teachers in the ESOL strategies course as needed. Pace - Miami intends to enroll all its teachers in the ESOL Strategies course to ensure compliance with this requirement.

Findings #14 [Ref 168171], #43 [Ref 700571/72]

Teacher did not hold a valid Florida teaching certificate.

Two findings were cited for classes assigned to individuals without valid teaching certificates. These findings were related to teachers who were substitute teachers for the entire school year. The expectation is that substitute teachers are to be used as a temporary measure to maintain the continuity of student instruction. The Human Resources team will continue to work very closely with schools to obtain backfill for vacancies via robust recruitment and staffing. Additionally, when a backfill is not available, the District will make every effort to deploy certified district personnel to schools to ensure teachers assigned to students hold a valid Florida teaching certificate.

Findings related to English Language Learners (ELL) – Traditional Public Schools

Findings #10 [Ref 68101], #12 [Ref 1168102], #25 [Ref 300101], #41 [Ref 700501]

*English Language Proficiency of ELL students was not timely assessed.
ELL Committee was not convened within 30 school days prior to DUESS anniversary date.
The ELL Plans for three students were completed after the FTE reporting survey period.*

Management Response

Management accepts all findings related to English Language Learners (ELL). Management will continue to review processes, policies, and professional learning opportunities to mitigate any future ELL audit findings.

The Division of Academics, Department of Bilingual Education and World Languages, in collaboration with Region Offices, will implement the following corrective actions:

- All schools will have access to the District licenses for Ellevation, a secure web-based software platform designed to meet ESOL program compliance requirements. The dashboard Meeting Center will provide school administrators and ESOL Compliance Liaisons (ECLs) with real-time data to identify ELL students who

need assessments, and those who have been in the ESOL program for 3+ years, requiring an Extension of Services Meetings. School administration will have access to review which meetings are unscheduled, scheduled, open in progress, and finalized. This digital compliance tool will assist the District and school administrators in mitigating the FTE findings identified above.

- The Department of Bilingual Education and World Languages District Supervisors will monitor the timely and accurate submittal of ELL plans and the status of pending/required ELL Committee meetings through Ellevation to ensure that proper procedures are followed, and documentation is completed to support students' ESOL placements.
- Provide training on the implementation and oversight of the ESOL Program during August 2023 and December 2023. This training will target school administrators and ESOL Compliance Liaisons (ECL) to ensure that all staff responsible for compliance oversight of the ESOL program are trained on program requirements and the use of Ellevation prior to the reporting of FTE. In addition to the two (2) mandatory training sessions, the Department of Bilingual Education and World Languages will continue to post on their webpage self-paced training webinars on using the Ellevation platform which schools will be able to access anytime, as needed.
- Provide training on ESOL compliance guidelines and procedures through Synergy and Leader-to-Leader presentations.
- Provide all school administrators and ECLs with ongoing access to the ESOL compliance meeting webinars through the Department of Bilingual Education and World Languages website platform for continued self-paced training and review.
- Share a 12-month ESOL Program Compliance Year-At-A-Glance (ESOL-YAG) checklist with all administrators and ECLs. The ESOL-YAG is posted on the Bilingual Department website and on the Workplace interactive digital platform.
- In collaboration with the Federal & State Compliance Office (FASCO), provide an Initial Registration Procedures weekly briefing to all school administrators, registrars, and ECLs to remind school personnel that timely action must be taken with the initial English Language Proficiency assessment of new students. Additionally, collaborate with FASCO to present to new registrars during the Registrar Induction Support and Experiential Academy.
- Provide one-to-one training of new ECLs as needed and requested by principals.
- Provide technical assistance through an ESOL Program Compliance Procedures document detailing timely action to be taken upon the opening and closing of schools.
- Provide access through the Department of Bilingual Education and World Languages website to Webinars on using the Ellevation platform to meet ESOL program compliance requirements. The webinars include PDF printable flowcharts.

FINDINGS RELATED TO CHARTER SCHOOLS

Charter schools are governed by s.1002.33, F.S. Although The School Board of Miami-Dade County, Florida (District/Sponsor), as the Sponsor, provides monitoring and oversight of charter schools, they are governed by independent, autonomous, private, non-profit governing boards that are accountable for compliance with local, state, and federal laws

applicable to charter schools, as well as the provisions detailed in the contractual agreement between the charter school's governing board and the District.

As part of routine examination of compliance with state requirements procedures, the Auditor General reported 36 findings, specifically associated with charter schools, related to services provided to English Language Learners, instructional minutes, the recordkeeping of attendance, and teacher certification. The District notified the associated charter schools' administrators of the audit findings, which they accepted, and will monitor these areas of concern to mitigate their reoccurrence.

Pursuant to s.1002.33(8)(e), F.S., the Sponsor is not responsible for the debts of a charter school. Therefore, while the District provides technical assistance to charter schools, any FTE discrepancies and/or failure to provide proper documentation caused by the charter school that results in findings, reporting errors, or potential loss of funding is the absolute responsibility of the charter school, and ultimately the autonomous and independent charter school's governing board, not the District, its employees, and/or staff.

Nevertheless, the District is committed to continue providing technical assistance and training to charter schools, monitoring these areas of concern and charter school action plans, and will support any legal action by the Florida Department of Education for the reimbursement of FEFP funds identified in this report and any other legal action deemed appropriate for violation of the law. The following sections detail the actions that will be carried out to correct the findings and satisfy all recommendations provided.

Findings related to English Language Learners (ELL) – Charter Schools

Findings: #16: [Ref 200201], #17: [Ref 200202], #32: [Ref 500401], #38: [Ref 600603], #39: [Ref 604001], #44: [Ref 702701], #48: [Ref 705801], #49: [Ref 705802]

English language Proficiency for students was not timely assessed.

ELL Committee Meetings were not timely convened.

ELL students were reported in the ESOL program beyond the maximum period allowed for state FTE funding of ESOL.

ELL Plans were not on file at the time of the audit.

Management response:

After a careful review of the Auditor General's Report, Charter School Compliance and Support (CSCS), in collaboration with the Division of Academics and the Department of Bilingual Education and World Languages, will implement the following:

- Monitor school-level reports in Ellevation, a secure web-based software platform designed to meet ESOL program compliance requirements, to ensure that the English language proficiency of students being considered for continuation of their ESOL placement beyond the initial 3-year base period is assessed, and to prevent students from being reported beyond the maximum period allowed for state funding

of ESOL. The use and monitoring of Ellevation with fidelity will assist the District and school administrators to mitigate identified FTE findings.

- Monitor the timely and accurate submittal of ELL plans and the status of pending/required ELL Committee meetings through Ellevation to ensure that proper procedures are followed, and documentation is completed to support students' ESOL placements.
- Provide training on the implementation and oversight of the ESOL Program during August 2023 and December 2023. This training will target all charter school administrators and ESOL Compliance Liaisons (ECL) to ensure that all staff responsible for compliance oversight of the ESOL program are trained on program requirements and the use of Ellevation. It is imperative that all schools receive this crucial training prior to the reporting of FTE. To this end, these trainings have been strategically scheduled to occur prior to the October and February FTE survey windows. In addition to the two (2) mandatory training sessions, the Department of Bilingual Education and World Languages will continue to post on their webpage self-paced training webinars on using the Ellevation platform which charter schools will be able to access anytime, as needed.
- Provide training on ESOL compliance guidelines and procedures to charter school principals during Charter School Principals' Meetings. These meetings are conducted at least four times a year. Updates and new information regarding the ESOL program are presented to administrators to assist schools with their oversight of the program.
- Review ELL student program folders for compliance with State and District ESOL program compliance requirements to ensure that ELL Plans are properly retained in readily accessible files housed at the schools. These reviews will be conducted during school site compliance visits.
- Share with charter schools the 12-month ESOL Program Compliance Year-At-A-Glance (ESOL-YAG) checklist that has been developed and made available on the Bilingual Education and World Languages website.
- Provide charter schools with the Initial Registration Procedures flyer that has been developed in collaboration with the Federal and State Compliance Office (FASCO). It will be made readily available to all school administrators, registrars, and ECLs and shared through Weekly Briefings. This will serve as a reminder for schools to timely administer initial English Language Proficiency assessments to new students.
- Provide charter schools with the ESOL Program Compliance Procedures document which contains technical assistance on timely action to be taken upon opening and closing of the school year. This document is crucial since it provides key compliance requirements for the implementation of the ESOL Program.
- Require associated charter schools to develop and implement a corrective action plan to preclude a recurrence of findings related to their ESOL Program. Action plans will be submitted to CSCS for review and monitoring. Schools will be required to outline corrective strategies to ensure compliance with federal, state, and local statutes and contractual requirements. Action plans will be in effect until it has been determined that the school is in full compliance with the findings, deeming the plan no longer required.

Findings related to Instructional Minutes – Charter Schools

Findings: #1: [Ref 7001], #3: [Ref 7003], #6: [Ref 33201] #35: [Ref 600601]

*Course schedules do not reflect the correct number of class minutes weekly.
Instructional calendar does not meet statutory requirement of 180 days of instruction.*

Management Response:

After a careful review of the Auditor General's Report, Charter School Compliance and Support (CSCS), in collaboration with the District's Federal and State Compliance Office (FASCO), will implement the following:

- Conduct reviews of the instructional minutes being reported for those schools that were identified in the report. These reviews will specifically address the findings reported. CSCS will continue to work with FASCO and charter schools to better align reported students' course schedules with the schools' daily instructional and bell schedules to minimize discrepancies between the two. This will include providing technical support by CSCS to ensure schools meet the statutorily required hours for each secondary credit.
- Review charter school bell schedules submitted annually to FASCO for a determination of compliance with the statutory requirement for schools to provide 180 instructional days or the minimum equivalent instructional minutes.
- Provide training for new registrars on an annual basis. This training is provided by FASCO and made available to charter schools to assist them in developing their master schedules. Additionally, training is provided to gradebook managers so that student grades are managed according to District requirements.
- Require associated charter schools to develop and implement a corrective action plan to preclude a recurrence of findings related to instructional minutes being incorrectly reported. Action plans will be submitted to CSCS for review and monitoring. Schools will be required to outline corrective strategies to ensure compliance with federal, state, and local statutes and contractual requirements. Action plans will be in effect until it has been determined that the school is in full compliance with the findings, deeming the plan no longer required.

Findings related to Attendance – Charter Schools

Findings: #2: [Ref 7002], #28: [Ref 400001], #36: [Ref 600602]

Documentation to support recorded attendance was not retained.

Management Response:

After a careful review of the Auditor General's Report, Charter School Compliance and Support (CSCS), in collaboration with the District's Federal and State Compliance Office (FASCO), will implement the following:

- Provide access to the District’s Student Attendance Reporting Procedures 2023-2024 Handbook and Weekly Briefings that are related to student attendance. This will assist charter schools in keeping abreast of updates and required actions.
- Provide training that will share “best practices” for maintaining accurate attendance records with charter schools. This will be provided by FASCO at the quarterly Charter School Principals’ Meeting.
- Review attendance procedures during compliance monitoring site visits.
- Provide training, in collaboration with FASCO, to new registrars to ensure attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and District requirements.
- Require charter schools to develop and implement a corrective action plan to preclude a recurrence of findings related to the maintenance of attendance records. Action plans will be submitted to CSCS for review and monitoring. Schools will be required to outline corrective strategies to ensure compliance with federal, state, and local statutes and contractual requirements. Action plans will be in effect until it has been determined that the school is in full compliance with the findings, deeming the plan no longer required.

Findings Related to Teacher Certification-Charter Schools

Findings: #4: [Ref 7070], #5: [Ref 7071], #7: [Ref 33270 / 33273 / 33275], #8: [Ref 33271 / 33274], #9: [Ref 33272], #18: [Ref 200270], #19: [Ref 200271], #20 [Ref 200272], #29: [Ref 400070], #30: [Ref 400071], #31: [Ref 400072, 400073, 400074, 400075], #33 [Ref 500470], #34: [Ref 500471], #37 [Ref 600670], #40: [Ref 604070, 604071], #45 [Ref 702770], #46: [Ref 702771], #47 [Ref 702772], #50 [Ref 705870, 705871, 705872], #51 [Ref 705873, 705874, 705875, 705876], #52: [Ref 705877]

Teacher earned none of the 60 service training points in ESOL Strategies.

Teacher was beyond timeline for ESOL Inservice training points.

Parents were not notified of teachers out-of-field status.

Teacher did not have a valid teaching certificate; approval to teach out-of-field was not evident.

Teacher was not appropriately certified.

Management Response:

After a careful review of the Auditor General’s Report, Charter School Compliance and Support (CSCS), in collaboration with the District’s Office of Educator Certification, will implement the following:

- Provide training to charter schools on teacher certification requirements, including ESOL requirements. This bi-annual training will ensure that administrators have procedures in place by which they monitor teacher certification and keep track of teachers who must complete the requirements for ESOL certification within established in-service timelines.

- Review teacher certification as part of the compliance monitoring site visits to confirm that all teachers hold a valid Florida teaching certificate and are assigned to teach courses for which they are qualified or have approval from the Charter Governing Board to teach out-of-field.
- Review Out-of-Field Waivers through a compliance monitoring system (Epicenter) for all charter schools, excluding Schools of Hope, since s.1002.333, F.S., states that teachers in these schools are not required to be certified. This will ensure that the charter school’s governing board has approved out-of-field waiver requests.
- Require that charter schools provide evidence that demonstrates parents have been notified of teachers teaching out-of-field. This evidence will be reviewed during compliance monitoring site visits.
- Require associated charter schools to develop and implement a corrective action plan to preclude a recurrence of findings related to teacher certification. Action plans will be submitted to CSCS for review and monitoring. Schools will be required to outline corrective strategies to ensure compliance with federal, state, and local statutes and contractual requirements. Action plans will be in effect until it has been determined that the school is in full compliance with the findings, deeming the plan no longer required.

Findings Related to Student Transportation

Findings: 1. # of buses in operation was overstated by a net of three buses. 2. 20 students were not enrolled during either FTE period. 3. One PK student was incorrectly reported in the Hazardous Walking ridership category. 4. 67 students were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. 5. 13 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. 6. 11 students were incorrectly reported for State transportation funding. 7. One student was not marked as riding the bus and one was not listed on the supporting bus driver’s report. 8. Four students were incorrectly reported in the All Other FEFP Eligible Students ridership category. 9. There was insufficient documentation to support the reporting of 49 students in the Hazardous Walking ridership category. 10. Nine students were incorrectly reported in the IDEA-PK through Grade 12 Weighted ridership category. 11. 383 students were incorrectly reported for State transportation funding. 12. 53 students were reported for an incorrect number of DIT in the October 2021 and February 2022 reporting survey periods. 13. There was insufficient documentation to support State transportation funding for 19 students reported as being transported on city buses.

Management Response:

1. [Ref #62]: We concur with this finding. As the finding stated, this is due to data entry errors when keying in the bus numbers. We will review these issues to avoid them from happening again. We will continue working with Charter Schools and their contracted bus companies to submit accurate bus numbers and route information.
2. [Ref #51]: We concur with this finding. This may be due to data entry errors or could have been due to inaccurate information from the district’s student information system.

3. [Ref #52]: We concur with this finding. Transportation will continue to verify student eligibility to ensure the information submitted to the State is accurate. Transportation for regular Pre-K students will not be claimed for funding unless they are SPED or TAP.
4. [Ref #53]: We concur with this finding. Transportation management believes that this is caused by errors. Management will remind staff to confirm the eligibility of students during the data entry process.
5. [Ref #54]: We concur with this finding. Transportation for regular Pre-K students will not be claimed for funding unless they are SPED or TAP. Management will remind staff to confirm the eligibility of students during the data entry process.
6. [Ref #55]: We concur with this finding. In the future, we will review our process to ensure these students are properly identified.
7. [Ref #56]: We concur with this finding. Transportation management believes that this was caused by data entry errors. Management will remind staff to confirm students were marked as riders during the data entry process. Because this is done manually, it is possible a student was also input as riding because the student ID was incorrectly provided.
8. [Ref #57]: We concur with this finding. Although we use software to determine a student's distance and eligibility for transportation services, errors in mapping or coding may occur.
9. [Ref #58]: The district has not completed any FDOE Hazardous Walk Site Review Checklists due to a lack of local agency support. Moving forward, we will mark these students as courtesy riders (membership category N).
10. [Ref #59]: We concur with this finding. Transportation management believes that this was caused by data entry errors. A student's eligibility for weighted funding is manually verified before submitting to ensure accuracy. Management will remind staff to confirm the eligibility of students during the data entry process.
11. [Ref #60]: We concur with this finding. Moving forward, the Center-to-Center elementary students will not be reported for state transportation funding. These students will continue to be transported as a field trip.
12. [Ref #61]: We concur with this finding. The lack of information in the student record requires transportation staff to manually calculate the days-in-term for every student submitted. This may have also been a data input error.
13. [Ref #63]: We concur with this finding. Transportation has a process in place to prevent the issuance of Metro bus passes to students who are not eligible to receive them. The revised documentation will now require verification of each pass (a 20-digit number) issued to students. Transportation will continue to review the procedures with school staff to ensure supporting documentation is maintained after passes have been provided to students.