

AUDITOR GENERAL

WILLIAM O. MONROE, CPA



**MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION**

For the Fiscal Year Ended June 30, 2005

The governing body of the District is the District School Board, which is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Frank J. Bolanos, Chair; Dr. Robert Ingram, Vice-Chair; Agustin J Barrera; Frank J. Cobo (to 11/15/04); Evelyn Langlieb Greer (from 11/16/04); Perla Tabares Hantman; Betsy Kaplan (to 11/15/04); Dr. Martin Karp; Ana Rivas Logan (from 11/16/04); Dr. Marta Perez; Dr. Solomon C. Stinson; and Dr. Rudolph F. Crew, Superintendent.

This examination was conducted by Richard J. Miller, Pamela R. Kelly, CPA, Douglas R. Sampson, CPA, Robin Cane, Richard W. Woods, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Miami-Dade County District School Board
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**Management submitted additional documentation with its response. That documentation has not been reproduced in this report, but is available at the District’s offices.*

Miami-Dade County District School Board
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2005

IEP – Individual Educational Plan

EP – Gifted Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

CMW – Class Minutes, Weekly

OJT – On-the-Job Training

LEA – Local Educational Authority

IDEA – Individuals with Disabilities Education Act



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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 MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated June 20, 2006, that the Miami-Dade County District School Board complied with the State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards 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 and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed instances of material noncompliance involving students in ESE Support Levels 4 and 5, and students in Vocational OJT, as follows: 188 of the 977 students in our sample for ESE Support Levels 4 and 5¹, and 41 of the 310 students in our sample for Vocational OJT² had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the instances of material noncompliance mentioned above involving students in ESE Support Levels 4 and 5, and students in Vocational OJT, the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005.

The results of our examination disclosed other instances of noncompliance with the State requirements mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

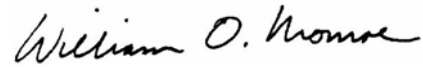
In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above, and identified by finding number, are indicative of such deficiencies in the District's internal controls related to reporting and documentation for ESE Support Levels 4 and 5 and Vocational OJT. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

¹For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 9, 13, 18, 19, 25, 26, 28, 31, 34, 39, 40, 51, 58, 59, 67, 70, 73, 80, 82, 83, 84, 89, 90, 95, 98, 103, 110, 111, 112, 116, 122, 123, 130, 131, 132, 140, 143, 144, 145, 151, 154, 156, 163, 164, 165, 167, 168, 169, 173, 174, 176, 187, 190, 191, 193, 199, 204, 205, 208, 209, 214, 215, 216, 218, and 219.

²For Vocational OJT, see SCHEDULE D, finding Nos. 104, 105, 106, 114, 124, 125, 133, 134, 135, 146, 147, 148, 155, 171, 172, 179, 180, 188, 189, and 194.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Miami-Dade County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA
June 27, 2006

SCHEDULE A

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	368	100.00%	71,963	100.00%	251,014.4500	100.00%
Sample Size ⁴	48	13.04%	1,186	1.65%	910.9511	0.36%
Net Audit Adjustments ⁵	-	-	(37)	(3.12%)	91.5961	-
2. English for Speakers of Other Languages (ESOL)						
Population ³	338	100.00%	15,227	100.00%	30,577.5800	100.00%
Sample Size ⁴	48	14.20%	1,823	11.97%	1,055.6489	3.45%
Net Audit Adjustments ⁵	-	-	(110)	(6.03%)	(58.3255)	-
3. Exceptional - Basic with ESE Services						
Population ³	370	100.00%	15,859	100.00%	67,822.4800	100.00%
Sample Size ⁴	51	13.78%	1,018	6.42%	906.7468	1.34%
Net Audit Adjustments ⁵	-	-	(60)	(5.89%)	62.2576	-
4. Exceptional - ESE Support Levels 4 and 5						
Population ³	225	100.00%	1,865	100.00%	3,313.1600	100.00%
Sample Size ⁴	44	19.56%	977	52.39%	807.3325	24.37%
Net Audit Adjustments ⁵	-	-	(188)	(19.24%)	(101.0801)	-
5. Vocational 9-12 On-the-Job Training (OJT)						
Population ³	38	100.00%	1,368	100.00%	744.8900	100.00%
Sample Size ⁴	13	34.21%	310	22.66%	81.0745	10.88%
Net Audit Adjustments ⁵	-	-	(41)	(13.23%)	(9.3416)	-
6. Vocational 9-12 (Excluding OJT)						
Population ³	63	100.00%	-	-	8,780.8700	100.00%
Sample Size ⁴	0	0.00%	-	-	0.0000	0.00%
Net Audit Adjustments ⁵	-	-	-	-	(0.0000)	-

All Programs						
Population ³	376	100.00%	106,282	100.00%	362,253.4300	100.00%
Sample Size ⁴	51	13.56%	5,314	5.00%	3,761.7538	1.04%
Net Audit Adjustments ⁵	-	-	(436)	(8.20%)	(14.8935)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
<u>Teacher Certification</u>					
Population	376	100.00%	3,216	100.00%	-
Sample Size ⁴	51	13.56%	821	25.53%	-
Net Audit Adjustments ⁵	-	-	(64)	(7.80%)	-
Basic	-	-	-	-	241.7898
ESOL	-	-	-	-	(118.3449)
Basic with ESE Services	-	-	-	-	(100.5860)
ESE Support Levels 4 and 5	-	-	-	-	(8.8319)
Vocational 9-12	-	-	-	-	<u>(14.2270)</u>
					<u>(.2000)</u>
<u>District-Wide and Non-Sample Students</u>			<u>District-Wide</u>	<u>Non-Sample</u>	
Net Audit Adjustments ⁵					
Basic	-	-	11.1682	(8.1550)	3.0132
ESOL	-	-	(11.1682)	(.0277)	(11.1959)
Basic with ESE Services	-	-	.0000	(3.6841)	(3.6841)
ESE Support Levels 4 and 5	-	-	<u>.0000</u>	<u>(.0831)</u>	<u>(.0831)</u>
			<u>.0000</u>	<u>(11.9499)</u>	<u>(11.9499)</u>
Net Audit Adjustments					<u>(27.0434)</u>

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Vocational education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2005

<u>No. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	109.0900	1.012	110.3991
102 Basic 4-8	78.9415	1.000	78.9415
103 Basic 9-12	148.3676	1.132	167.9521
111 Grades K-3 with ESE Services	(8.2900)	1.012	(8.3895)
112 Grades 4-8 with ESE Services	(25.5130)	1.000	(25.5130)
113 Grades 9-12 with ESE Services	(8.2095)	1.132	(9.2932)
130 ESOL	(187.8663)	1.302	(244.6019)
254 ESE Support Level 4	(80.4590)	3.948	(317.6521)
255 ESE Support Level 5	(29.5361)	5.591	(165.1363)
300 Vocational 9-12	<u>(23.5686)</u>	1.187	<u>(27.9759)</u>
Total	<u>(27.0434)</u>		<u>(441.2692)</u>

¹ See NOTE A6.

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

³ Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>No.</u> <u>Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0091</u>	<u>#0121</u>	
101 Basic K-3	.....	8.0250	5.5600	13.5850
102 Basic 4-8	5.4971	9.4700	1.1550	16.1221
103 Basic 9-12	5.6711	.....	.....	5.6711
111 Grades K-3 with ESE Services	.....	(.3000)	(1.9000)	(2.2000)
112 Grades 4-8 with ESE Services	.....	(9.1700)	(.8800)	(10.0500)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(11.1682)	(8.0250)	(2.5250)	(21.7182)
254 ESE Support Level 4	.....	.....	(1.4100)	(1.4100)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Vocational 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0441	#0451	#0561	#0761	
101	13.5850	.....	.....	6.9000	1.0000	21.4850
102	16.1221	.....	.7000	1.7000	.....	18.5221
103	5.6711	.....	.....	.....	.....	5.6711
111	(2.2000)	.5000	.....	(.5000)	(.2000)	(2.4000)
112	(10.0500)	.....	(.5000)	.5000	1.0000	(9.0500)
113	.0000	.....	.....	.....	.....	.0000
130	(21.7182)	.....	(.2000)	(8.1000)	(1.0000)	(31.0182)
254	(1.4100)	.....	.....	.....	(1.0000)	(2.4100)
255	.0000	(.5000)	.....	(.5000)	.....	(1.0000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>	<u>(.2000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0801	#0921	#1521	#2111	
101	21.4850	3.3750	.0400	.....	.6000	25.5000
102	18.5221	.....	.....	.....	1.5000	20.0221
103	5.6711	.....	.....	.....	.....	5.6711
111	(2.4000)	.....	.....	.5000	.....	(1.9000)
112	(9.0500)	.....	.....	.....	(1.5000)	(10.5500)
113	.0000	.....	.....	.....	.....	.0000
130	(31.0182)	(3.3750)	.....	.....	(.6000)	(34.9932)
254	(2.4100)	.....	(.0400)	(.5000)	.....	(2.9500)
255	(1.0000)	.....	.0000	.....	.....	(1.0000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.2000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#2321	#2661	#2781	#2901	
101	25.5000	8.6600	.....	6.6000	.....	40.7600
102	20.0221	6.7200	.....	.5000	.8253	28.0674
103	5.6711	.....	.....	.....	.....	5.6711
111	(1.9000)	(8.6600)	(.5000)	.....	.....	(11.0600)
112	(10.5500)	(6.2200)	.5000	(.5000)	.....	(16.7700)
113	.0000	.....	.....	.....	.....	.0000
130	(34.9932)	.....	.....	(6.6000)	(.8253)	(42.4185)
254	(2.9500)	(.5000)	.0000	.....	.....	(3.4500)
255	(1.0000)	.....	.....	.....	.....	(1.0000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.2000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#3421</u>	<u>#3941</u>	<u>#4261</u>	<u>#4681</u>	
101	40.7600	10.4250	3.8750	3.9250	21.8000	80.7850
102	28.0674	.3668	1.7400	1.4000	3.9750	35.5492
103	5.6711	.....	1.2000	.....	.....	6.8711
111	(11.0600)	.....	.....	.....	.5000	(10.5600)
112	(16.7700)	1.3166	(.2400)	(1.0000)	(.5000)	(17.1934)
113	.0000	.....	.....	.....	.....	.0000
130	(42.4185)	(10.6084)	(6.5750)	(4.3250)	(25.2750)	(89.2019)
254	(3.4500)	(.5000)	.....	.....	.....	(3.9500)
255	(1.0000)	(1.0000)	.....	.....	(.5000)	(2.5000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.2000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#5001	#5021	#5051	#5201	
101	80.7850	.6000	5.3500	.2000	10.2000	97.1350
102	35.5492	.....	1.4000	.2800	.4000	37.6292
103	6.8711	.....	.....	.....	.....	6.8711
111	(10.5600)	.....	8.0000	.....	.....	(2.5600)
112	(17.1934)	.....	2.5000	(.2800)	.....	(14.9734)
113	.0000	.....	.....	.....	.....	.0000
130	(89.2019)	(.6000)	(6.7500)	(.2000)	(10.6000)	(107.3519)
254	(3.9500)	.....	(9.5000)	.....	.....	(13.4500)
255	(2.5000)	.....	(1.0000)	.....	.....	(3.5000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.2000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#5521</u>	<u>#5561</u>	<u>#6061</u>	<u>#6131</u>	
101	97.1350	6.0400	5.9150	.....	.....	109.0900
102	37.6292	.....	.....	16.6086	2.9750	57.2128
103	6.8711	.....	.....	.....	.....	6.8711
111	(2.5600)	(2.9600)	(2.7700)	.....	.....	(8.2900)
112	(14.9734)	.....	.....	(9.5150)	(.5000)	(24.9884)
113	.0000	.....	.....	.....	.....	.0000
130	(107.3519)	(.2000)	(1.7250)	(6.5936)	(1.4750)	(117.3455)
254	(13.4500)	(1.2800)	.0400	.....	(1.0000)	(15.6900)
255	(3.5000)	(1.6000)	(1.4600)	(.5000)	.....	(7.0600)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.2000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#6171	#6231	#6421	#6681	
101	109.0900	.....	.....	.....	.....	109.0900
102	57.2128	.4835	3.5700	.5000	17.6792	79.4455
103	6.8711	.....	.....	.....	.....	6.8711
111	(8.2900)	.....	.....	.....	.....	(8.2900)
112	(24.9884)	.....	5.0950	6.5000	(16.3954)	(29.7888)
113	.0000	.....	.....	.....	1.0000	1.0000
130	(117.3455)	(.4835)	(1.4250)	.....	(1.2838)	(120.5378)
254	(15.6900)	.....	(2.0750)	(6.5000)	.....	(24.2650)
255	(7.0600)	.....	(5.1650)	(.5000)	(1.0000)	(13.7250)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.2000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#6801</u>	<u>#7011</u>	<u>#7051</u>	<u>#7101</u>	
101	109.0900	.....	.....	.....	.....	109.0900
102	79.4455	.9750	.....	.....	.....	80.4205
103	6.8711	.....	10.4000	12.0000	1.0000	30.2711
111	(8.2900)	.....	.....	.....	.....	(8.2900)
112	(29.7888)	1.0000	.....	.....	.....	(28.7888)
113	1.0000	.....	1.5000	(1.5000)	.5000	1.5000
130	(120.5378)	(.4750)	(10.4000)	(4.0000)	(1.0000)	(136.4128)
254	(24.2650)	(1.5000)	(1.0000)	(4.0000)	(3.5000)	(34.2650)
255	(13.7250)	.0000	(.5000)	(2.5000)	3.0000	(13.7250)
300	<u>.0000</u>	<u>.....</u>	<u>(1.8000)</u>	<u>(.6600)</u>	<u>.....</u>	<u>(2.4600)</u>
Total	<u>(.2000)</u>	<u>.0000</u>	<u>(1.8000)</u>	<u>(.6600)</u>	<u>.0000</u>	<u>(2.6600)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#7131	#7231	#7251	#7271	
101	109.0900	.....	.....	.....	.....	109.0900
102	80.4205	.....	.....	.....	.....	80.4205
103	30.2711	11.5685	6.1000	5.5672	17.6044	71.1112
111	(8.2900)	.....	.....	.....	.....	(8.2900)
112	(28.7888)	.....	.....	.....	.....	(28.7888)
113	1.5000	(.8549)	2.0000	1.5000	(4.9344)	(.7893)
130	(136.4128)	(9.2136)	(2.0000)	(5.0672)	(4.5763)	(157.2699)
254	(34.2650)	(1.5000)	(.5000)	(2.0000)	(1.0917)	(39.3567)
255	(13.7250)	.0000	(1.5000)	(1.0000)	(1.0000)	(17.2250)
300	<u>(2.4600)</u>	<u>(1.0000)</u>	<u>(4.7000)</u>	<u>(2.0362)</u>	<u>(6.0020)</u>	<u>(16.1982)</u>
Total	<u>(2.6600)</u>	<u>(1.0000)</u>	<u>(.6000)</u>	<u>(3.0362)</u>	<u>.0000</u>	<u>(7.2962)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#7461</u>	<u>#7591</u>	<u>#7701</u>	<u>#7721</u>	
101	109.0900	.....	.....	.....	.....	109.0900
102	80.4205	.....	.....	.....	.....	80.4205
103	71.1112	18.1500	3.0000	1.5751	10.2600	104.0963
111	(8.2900)	.....	.....	.....	.....	(8.2900)
112	(28.7888)	.....	.....	.....	.....	(28.7888)
113	(.7893)	(2.2500)	1.1000	6.0000	(4.0600)	.0007
130	(157.2699)	(3.2750)	(2.9000)	(1.5336)	.....	(164.9785)
254	(39.3567)	(7.0000)	(.6000)	(5.0000)	(3.7000)	(55.6567)
255	(17.2250)	(2.0000)	(1.0000)	(1.5000)	(3.0000)	(24.7250)
300	<u>(16.1982)</u>	<u>(4.3750)</u>	<u>(.1000)</u>	<u>(1.5411)</u>	.....	<u>(22.2143)</u>
Total	<u>(7.2962)</u>	<u>(.7500)</u>	<u>(.5000)</u>	<u>(1.9996)</u>	<u>(.5000)</u>	<u>(11.0458)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#7731	#7751	#7781	#7804	
101	109.0900	.....	.....	.....	.....	109.0900
102	80.4205	.....	.....	.....	(.0558)	80.3647
103	104.0963	11.3949	30.4000	3.5801	1.4425	150.9138
111	(8.2900)	.....	.....	.....	.....	(8.2900)
112	(28.7888)	.....	.....	.....	(.4428)	(29.2316)
113	.0007	2.7470	(9.3000)	1.7348	(2.5151)	(7.3326)
130	(164.9785)	(.1834)	(19.4000)	(2.3149)	(.4170)	(187.2938)
254	(55.6567)	(10.9585)	(2.0000)	(3.0000)	(.0834)	(71.6986)
255	(24.7250)	(3.0000)	(.2000)	.....	(.5834)	(28.5084)
300	<u>(22.2143)</u>	<u>(.3079)</u>	<u>(.9000)</u>	<u>(.1464)</u>	.....	<u>(23.5686)</u>
Total	<u>(11.0458)</u>	<u>(.3079)</u>	<u>(1.4000)</u>	<u>(.1464)</u>	<u>(2.6550)</u>	<u>(15.5551)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Total</u>
		<u>#7808</u>	<u>#8141</u>	<u>#8181</u>	<u>#9731</u>	
101	109.0900	.....	.....	.....	.....	109.0900
102	80.3647	(.2214)	(1.2018)	.....	.....	78.9415
103	150.9138	(2.1255)	(.4207)	.....	.....	148.3676
111	(8.2900)	.....	.....	.....	.....	(8.2900)
112	(29.2316)	(.1664)	1.3850	2.5000	.....	(25.5130)
113	(7.3326)	.7827	(2.1596)	.....	.5000	(8.2095)
130	(187.2938)	(.3336)	(.2389)	.....	.....	(187.8663)
254	(71.6986)	(2.9720)	(3.7884)	(2.5000)	.5000	(80.4590)
255	(28.5084)	.....	(.0277)	.....	(1.0000)	(29.5361)
300	<u>(23.5686)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(23.5686)</u>
Total	<u>(15.5551)</u>	<u>(5.0362)</u>	<u>(6.4521)</u>	<u>.0000</u>	<u>.0000</u>	<u>(27.0434)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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* issued by the Department of Education. Except for the instances of material noncompliance involving students in ESE Support Levels 4 and 5, and students in Vocational OJT, the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2005. All of the instances of material noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 83.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Our examination included the July and October 2004 surveys and the February and June 2005 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2004 survey or the February 2005 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Ineligible Courses Reported in ESOL (District-Wide)

1. [Ref. 149] Our examination procedures include an automated test that compares the courses reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that the District incorrectly reported ten Basic subject area courses in ESOL that were ineligible for such reporting. The courses were taught at 18 schools during the school terms covered by the October and February surveys. We made the following audit adjustments:

102 Basic 4-8	5.4971	
103 Basic 9-12	5.6711	
130 ESOL	(11.1682)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Bob Graham Educational Center (#0091)

2. [Ref. 9172/73/75] Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. The first two teachers (Ref. 9172/73) held certification in English and General Science, respectively, but taught courses that required certification in Gifted. The third teacher (Ref. 9175) held certification in Spanish, but taught a course that required certification in Elementary Education and ESOL. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 9172</u>		
102 Basic 4-8	4.4933	
112 Grades 4-8 with ESE Services	<u>(4.4933)</u>	.0000
<u>Ref. 9173</u>		
102 Basic 4-8	4.6767	
112 Grades 4-8 with ESE Services	<u>(4.6767)</u>	.0000
<u>Ref. 9175</u>		
101 Basic K-3	8.0250	
102 Basic 4-8	.3000	
111 Grades K-3 with ESE Services	<u>(.3000)</u>	
130 ESOL	<u>(8.0250)</u>	<u>.0000</u>
		<u>.0000</u>

Auburndale Elementary School (#0121)

3. [Ref. 12102] The LEP Student Plans for four students in ESOL were not reviewed and updated for the 2004-05 school year; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustments:

101 Basic K-3	1.0750	
102 Basic 4-8	.2750	
130 ESOL	<u>(1.3500)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Auburndale Elementary School (#0121) (Continued)

4. [Ref. 12103] The LEP Student Plan for one student in ESOL did not list the specific day and month that it was reviewed for the 2004-05 school year; consequently, we could not determine that the review was conducted on a timely basis. We made the following audit adjustments:

101 Basic K-3	.5500	
130 ESOL	<u>(.5500)</u>	.0000

5. [Ref. 12104] The letter used to notify the parents of one LEP student that their child was to be placed in ESOL was not dated and we could not otherwise determine if it had been sent on a timely basis prior to the reporting survey. We made the following audit adjustments:

101 Basic K-3	.5500	
130 ESOL	<u>(.5500)</u>	.0000

6. [Ref. 12170] One teacher taught Primary Language Arts to a class that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. The teacher held certification in Elementary Education, but also needed certification in ESOL. We also noted that the parents of the LEP student who was taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	.0750	
130 ESOL	<u>(.0750)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Auburndale Elementary School (#0121) (Continued)

7. [Ref. 12171] One noncertificated teacher taught Hearing Impaired students during the school terms covered by the October and February surveys. We noted that the teacher was issued certification in Hearing Impaired on April 10, 2006, approximately two months after the February survey. Consequently, at the time of the October and February surveys, the teacher did not hold a valid Florida teaching certificate. We made the following audit adjustments:

101 Basic K-3	3.3100	
111 Grades K-3 with ESE Services	(1.9000)	
254 ESE Support Level 4	<u>(1.4100)</u>	.0000

8. [Ref. 12172] 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, but taught courses which required certification in Hearing Impaired. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.8800	
112 Grades 4-8 with ESE Services	<u>(.8800)</u>	.0000
		<u>.0000</u>

Blue Lakes Elementary School (#0441)

9. [Ref. 44101] One ESE student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

		Net Audit Adjustment (Unweighted FTE)	
<u>Findings</u>			
<u>Bowman Foster Ashe Elementary School (#0451)</u>			
10.	[Ref. 45101] <u>The committee that developed the EP for one Gifted student was composed of only one of the two required professionals. We made the following audit adjustments:</u>		
	102 Basic 4-8	.5000	
	112 Grades 4-8 with ESE Services	(.5000)	.0000
11.	[Ref. 45102] <u>One student was reported incorrectly in ESOL. The student's test results indicated that the student was FES and ineligible for ESOL-placement. We also noted that the student's LEP Student Plan was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:</u>		
	102 Basic 4-8	.2000	
	130 ESOL	(.2000)	.0000
			.0000
<u>William J. Bryan Elementary School (#0561)</u>			
12.	[Ref. 56101] <u>Three students were reported incorrectly in ESOL. The students had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustments:</u>		
	101 Basic K-3	1.2000	
	130 ESOL	(1.2000)	.0000
13.	[Ref. 56102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
	112 Grades 4-8 with ESE Services	.5000	
	255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>William J. Bryan Elementary School (#0561)</u> (Continued)	
14. [Ref. 56103] <u>The files for two LEP students were missing and could not be located; consequently, we could not determine the students' eligibility for ESOL-placement. We made the following audit adjustments:</u>	
102 Basic 4-8	.9500
130 ESOL	(.9500)
	.0000
15. [Ref. 56104] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
111 Grades K-3 with ESE Services	(.5000)
	.0000
16. [Ref. 56170] <u>The parents of the students taught by one out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until January 28, 2005, approximately four months after that survey. We made the following audit adjustments:</u>	
101 Basic K-3	1.6000
130 ESOL	(1.6000)
	.0000
17. [Ref. 56171] <u>One teacher taught Primary Language Arts to classes which included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
101 Basic K-3	3.6000
102 Basic 4-8	.7500
130 ESOL	(4.3500)
	.0000
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Fienberg-Fisher Elementary School (#0761)</u>		
18. [Ref. 76101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
19. [Ref. 76102] <u>The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) was incorrectly added to 18 points. The form actually added to 17 points and supported program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
20. [Ref. 76170] <u>One teacher taught Primary Language Arts to a class that included five LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education, but needed certification in ESOL. We made the following audit adjustments:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
21. [Ref. 76171] <u>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 courses that required certification in PK Primary. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	(.2000)	(.2000)
		(.2000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			Net Audit Adjustment (Unweighted FTE)
<u>Citrus Grove Elementary School (#0801)</u>			
22. [Ref. 80101] <u>One student was reported incorrectly in ESOL. The student had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustments:</u>			
101 Basic K-3	.5500		
130 ESOL	(.5500)		.0000
23. [Ref. 80102] <u>The parents of one LEP student in ESOL in the October survey were not notified of the student's ESOL-placement until January 30, 2005, approximately four months after that survey. We made the following audit adjustments:</u>			
101 Basic K-3	.2750		
130 ESOL	(.2750)		.0000
24. [Ref. 80170] <u>One teacher taught Primary Language Arts to a class that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. The teacher held certification in Elementary Education, but taught courses which required certification in ESOL. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>			
101 Basic K-3	2.5500		
130 ESOL	(2.5500)		.0000
			<u>.0000</u>
<u>Neva King Cooper Education Center (#0921)</u>			
25. [Ref. 92101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>			
254 ESE Support Level 4	.5000		
255 ESE Support Level 5	(.5000)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
<u>Neva King Cooper Education Center (#0921)</u> (Continued)	
26. [Ref. 92102] <u>The Matrix of Services form for one ESE student incorrectly omitted three Special Consideration points for which the student was eligible. We recomputed the student's score and made the following audit adjustments:</u>	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	.0000
27. [Ref. 92171] <u>One teacher, who provided Occupational Therapy services, did not hold a valid Occupational Therapist license. We noted that the teacher was a licensed Physical Therapist. We made the following audit adjustments:</u>	
101 Basic K-3	.0400
254 ESE Support Level 4	<u>(.0400)</u>
	.0000
	<u>.0000</u>
<u>Amelia Earhart Elementary School (#1521)</u>	
28. [Ref. 152101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	.0000
	<u>.0000</u>
<u>Hialeah Gardens Elementary School (#2111)</u>	
29. [Ref. 211101] <u>The IEP committees for two ESE students did not include the students' General Education teachers. We made the following audit adjustments:</u>	
102 Basic 4-8	1.5000
112 Grades 4-8 with ESE Services	<u>(1.5000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Hialeah Gardens Elementary School (#2111) (Continued)

30. [Ref. 211170] One teacher taught a Primary Language Arts course to LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

101 Basic K-3	.6000	
130 ESOL	<u>(.6000)</u>	<u>.0000</u>
		<u>.0000</u>

Gulfstream Elementary School (#2321)

31. [Ref. 232101] Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

111 Grades K-3 with ESE Services	(.5000)	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
254 ESE Support Level 4	<u>.5000</u>	<u>.0000</u>

32. [Ref. 232171] One teacher was not properly licensed to provide therapy services to one ESE student under courses that required licensure in Occupational Therapy and Physical Therapy. We made the following audit adjustments:

101 Basic K-3	.0200	
111 Grades K-3 with ESE Services	<u>(.0200)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gulfstream Elementary School (#2321) (Continued)

33. [Ref. 232172] 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 courses that required certification in Gifted. We made the following audit adjustments:

101 Basic K-3	8.6400	
102 Basic 4-8	6.7200	
111 Grades K-3 with ESE Services	(8.6400)	
112 Grades 4-8 with ESE Services	<u>(6.7200)</u>	<u>.0000</u>
		<u>.0000</u>

Kensington Park Elementary School (#2661)

34. [Ref. 266101] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Kinloch Park Elementary School (#2781)

35. [Ref. 278101] The file for one Gifted student did not contain an EP covering the reporting survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Kinloch Park Elementary School (#2781) (Continued)

36. [Ref. 278170] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students, and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

101 Basic K-3	6.6000	
130 ESOL	<u>(6.6000)</u>	<u>.0000</u>
		<u>.0000</u>

Leisure City Elementary School (#2901)

37. [Ref. 290171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Computer Science, but taught courses which required certification in Business Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Since the students involved were reported in Basic education programs, no audit adjustments were necessary.

.0000

38. [Ref. 290170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in English, but taught courses which required certification in Math. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.8253	
130 ESOL	<u>(.8253)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>M. A. Milam Elementary School (#3421)</u>	
39. [Ref. 342101] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.5000
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	(.5000)
	.0000
40. [Ref. 342102] <u>The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) was added incorrectly to a total of 22 points. The correct total was 21 points; consequently, the student should have been reported in program No. 254 (ESE Support Level 4). We made the following audit adjustments:</u>	
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(.5000)
	.0000
41. [Ref. 342170] <u>One teacher taught Math to a class that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
102 Basic 4-8	.1834
130 ESOL	(.1834)
	.0000
42. [Ref. 342171] <u>One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
101 Basic K-3	10.4250
130 ESOL	(10.4250)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

M. A. Milam Elementary School (#3421) (Continued)

43. [Ref. 342172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in ESOL, but needed certification in Elementary Education. We noted that the teacher applied for the needed certification on April 15, 2005, and was issued Elementary Education certification on May 2, 2005, approximately two months after the February survey. Consequently, at the time of the surveys, the teacher was not properly certified. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.1834	
112 Grades 4-8 with ESE Services	(.1834)	<u>.0000</u>
		<u>.0000</u>

North Miami Elementary School (#3941)

44. [Ref. 394101] The LEP Student Plans for three students in ESOL were not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:

103 Basic 9-12	1.2000	
130 ESOL	(1.2000)	.0000

45. [Ref. 394170/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in ESOL, but taught courses that required certification in Elementary Education. We also noted that the parents of the students taught by two of the teachers either were not notified of the teachers' out-of-field status (Ref. 394170) or were not notified until January 28, 2005 (Ref. 394173). This late notification was effective only for the February survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>North Miami Elementary School (#3941)</u> (Continued)		
Ref. 394170		
101 Basic K-3	.3750	
130 ESOL	(.3750)	.0000
Ref. 394172		
101 Basic K-3	3.1500	
102 Basic 4-8	1.2750	
130 ESOL	(4.4250)	.0000
Ref. 394173		
101 Basic K-3	.3500	
102 Basic 4-8	.2250	
130 ESOL	(.5750)	.0000
46. [Ref. 394171] <u>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 Gifted. We made the following audit adjustments:</u>		
102 Basic 4-8	.2400	
112 Grades 4-8 with ESE Services	(.2400)	.0000
		<u>.0000</u>
<u>Palm Springs Elementary School (#4261)</u>		
47. [Ref. 426102] <u>The LEP Student Plans for five students in ESOL were not reviewed and updated for the 2004-05 school year; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>		
101 Basic K-3	2.0250	
130 ESOL	(2.0250)	.0000
48. [Ref. 426103] <u>The EP committee for one Gifted student did not include the student's General Education teacher. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Palm Springs Elementary School (#4261)</u> (Continued)		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000
<p>49. [Ref. 426170] <u>One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u></p>		
101 Basic K-3	.3000	
102 Basic 4-8	.4000	
130 ESOL	<u>(.7000)</u>	.0000
<p>50. [Ref. 426171/72] <u>Two teachers did not earn the number of in-service training points required in ESOL strategies by the October survey, pursuant to the teachers' in-service training timelines. One teacher (Ref. 426171) had earned only 120 of 180 required points and the other teacher (Ref. 426172) had earned only 180 of 240 required points. We made the following audit adjustments:</u></p>		
<u>Ref. 426171</u>		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	.0000
<u>Ref. 426172</u>		
101 Basic K-3	1.2000	
130 ESOL	<u>(1.2000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Riverside Elementary School (#4681)</u>		
51. [Ref. 468101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
52. [Ref. 468102] <u>The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustments:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
53. [Ref. 468103] <u>We noted the following exceptions involving two LEP students in ESOL: one student had been dismissed from ESOL during the prior school year and the file for the other student did not contain evidence that the student's parents were notified of the student's ESOL-placement. We made the following audit adjustments:</u>		
101 Basic K-3	.4000	
102 Basic 4-8	.2750	
130 ESOL	(.6750)	.0000
54. [Ref. 468170/71] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. The teachers held certification in Elementary Education, but also needed certification in ESOL. We also noted that the parents of the LEP students taught by one of the teachers (Ref. 468171) were not notified of the teacher's out-of-field status until January 28, 2005. Consequently, the notification was effective only for the February survey. We made the following audit adjustments:</u>		
<u>Ref. 468170</u>		
101 Basic K-3	9.8000	
130 ESOL	(9.8000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Riverside Elementary School (#4681) (Continued)</u>	
Ref. 468171	
101 Basic K-3	11.6000
102 Basic 4-8	3.2000
130 ESOL	<u>(14.8000)</u>
	<u>.0000</u>
	<u>.0000</u>

Shenandoah Elementary School (#5001)

55. [Ref. 500101] We noted the following involving two students in ESOL: the LEP Student Plan for one student was not reviewed and updated for the 2004-05 school year, and one student had been dismissed from ESOL prior to Date Certain of the reporting survey and should have been reported in Basic education. We made the following audit adjustments:

101 Basic K-3	.6000	
130 ESOL	<u>(.6000)</u>	<u>.0000</u>
		<u>.0000</u>

Ben Sheppard Elementary School (#5021)

56. [Ref. 502101] The LEP Student Plans for four students in ESOL did not list the specific day and month that they were reviewed for the 2004-05 school year; consequently, we could not determine that they were reviewed on a timely basis. We made the following audit adjustments:

101 Basic K-3	1.7500	
130 ESOL	<u>(1.7500)</u>	<u>.0000</u>

57. [Ref. 502102] The file for one student in ESOL did not contain the student's English language assessment test results and we could not otherwise determine the student's eligibility for ESOL-placement. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Ben Sheppard Elementary School (#5021)</u> (Continued)	
101 Basic K-3	.2000
130 ESOL	(.2000)
	.0000
58. [Ref. 502103] <u>Ten ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	7.0000
112 Grades 4-8 with ESE Services	1.5000
254 ESE Support Level 4	(8.0000)
255 ESE Support Level 5	(.5000)
	.0000
59. [Ref. 502104] <u>The Matrix of Services forms for two ESE students were not reviewed when the students' IEPs were reviewed. We also noted that file for one of the students did not contain evidence that the student's parents had been notified of, and invited to, the IEP meeting for their child. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	(.5000)
	.0000
60. [Ref. 502170/71] <u>Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. The teachers held certification in Elementary Education, but also needed certification in ESOL. We noted that one of the teachers (Ref. 502170) was issued ESOL certification on February 22, 2005, approximately two weeks after the February survey. Consequently, at the time of the October and February surveys, the teacher was out-of-field. We made the following audit adjustments:</u>	
<u>Ref. 502170</u>	
102 Basic 4-8	1.4000
130 ESOL	(1.4000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Ben Sheppard Elementary School (#5021)</u> (Continued)	
<u>Ref. 502171</u>	
101 Basic K-3	3.4000
130 ESOL	<u>(3.4000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Ernest R. Graham Elementary School (#5051)</u>	
61. [Ref. 505101] <u>One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL on June 9, 2004, approximately four months prior to that survey, and should have been reported in Basic education. We made the following audit adjustments:</u>	
101 Basic K-3	.2000
130 ESOL	<u>(.2000)</u>
	.0000
62. [Ref. 505170] <u>One teacher, who was reported as having taught an ESE course during the school term covered by the February survey, could not be identified from the available records. We made the following audit adjustments:</u>	
102 Basic 4-8	.2800
112 Grades 4-8 with ESE Services	<u>(.2800)</u>
	.0000
	<u>.0000</u>
<u>South Hialeah Elementary School (#5201)</u>	
63. [Ref. 520101] <u>The LEP Student Plan for one student in ESOL did not list the specific day and month that it was reviewed for the 2004-05 school year; consequently, we could not determine that the Plan had been reviewed on a timely basis. We made the following audit adjustments:</u>	
101 Basic K-3	.2000
130 ESOL	<u>(.2000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

	Net Audit Adjustment (Unweighted FTE)
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South Hialeah Elementary School (#5201) (Continued)

64. [Ref. 520103] The LEP Student Plan for one student in ESOL was not reviewed and updated for the 2004-05 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:

102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000

65. [Ref. 520170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Early Childhood Education, but taught courses which required certification in Elementary Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	10.0000	
130 ESOL	(10.0000)	.0000
		<u>.0000</u>

Tropical Elementary School (#5521)

66. [Ref. 552101] One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL on June 9, 2004, approximately four months prior to that survey, and should have been reported in Basic education. We made the following audit adjustments:

101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000

67. [Ref. 552102] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Tropical Elementary School (#5521)</u> (Continued)	
68. [Ref. 552170] <u>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 courses which required certification in Varying Exceptionalities. We made the following audit adjustments:</u>	
101 Basic K-3	5.8400
111 Grades K-3 with ESE Services	(3.9600)
254 ESE Support Level 4	(1.2800)
255 ESE Support Level 5	(.6000)
	<u>.0000</u>
	<u>.0000</u>
<u>Frances S. Tucker Elementary School (#5561)</u>	
69. [Ref. 556101/02] <u>One LEP student and one ESE student were reported incorrectly in Basic education. We made the following audit adjustments:</u>	
<u>Ref. 556101</u>	
101 Basic K-3	(.2750)
130 ESOL	<u>.2750</u>
	.0000
<u>Ref. 556102</u>	
101 Basic K-3	(.5000)
111 Grades K-3 with ESE Services	<u>.5000</u>
	.0000
70. [Ref. 556103] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	.5000
255 ESE Support Level 5	(1.0000)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Frances S. Tucker Elementary School (#5561) (Continued)

71. [Ref. 556170] 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 courses which required certification in ESE. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	4.6900	
111 Grades K-3 with ESE Services	(3.7700)	
254 ESE Support Level 4	(.4600)	
255 ESE Support Level 5	(.4600)	.0000

72. [Ref. 556171] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the teacher had earned only 120 of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	2.0000	
130 ESOL	(2.0000)	.0000
		.0000

Campbell Drive Middle School (#6061)

73. [Ref. 606101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Campbell Drive Middle School (#6061)</u> (Continued)			
74. [Ref. 606102] <u>The English language proficiency of one student in ESOL was not re-assessed prior to the student's placement for a fifth and sixth year of ESOL-services. We made the following audit adjustments:</u>			
102 Basic 4-8	.7970		
130 ESOL	(.7970)		.0000
75. [Ref. 606170] <u>One teacher taught General Science to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>			
102 Basic 4-8	.6672		
130 ESOL	(.6672)		.0000
76. [Ref. 606171/72/73] <u>Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 606171) held certification in Business Education, but taught courses which required certification in Math; one teacher (Ref. 606172) held certification in Varying Exceptionalities, but taught courses which required certification in Social Science; and one teacher (Ref. 606173) held certification in Math, but taught courses that required certification in Gifted. We also noted that the parents of the students taught by two of the three teachers (Ref. 606171/72) were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>			
<u>Ref. 606171</u>			
102 Basic 4-8	2.0012		
112 Grades 4-8 with ESE Services	(.2498)		
130 ESOL	(1.7514)		.0000
<u>Ref. 606172</u>			
102 Basic 4-8	4.9960		
112 Grades 4-8 with ESE Services	(4.9960)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)
<u>Campbell Drive Middle School (#6061)</u> (Continued)	
Ref. 606173	
102 Basic 4-8	3.1278
112 Grades 4-8 with ESE Services	(3.1278)
	.0000
77. [Ref. 606174] <u>One noncertificated teacher taught Social Studies during the school terms covered by the October and February surveys. We noted that the teacher applied for certification in Social Studies on January 28, 2005, approximately four months after the October 2004 survey and was issued that certification on January 17, 2006, approximately 11-months after the February 2005 survey. Consequently, at the time of the 2004-05 surveys, the teacher did not hold a valid Florida teaching certificate. We made the following audit adjustments:</u>	
102 Basic 4-8	5.0194
112 Grades 4-8 with ESE Services	(1.6414)
130 ESOL	(3.3780)
	.0000
	.0000
<u>Howard A. Doolin Middle School (#6131)</u>	
78. [Ref. 613101] <u>We noted the following exceptions involving the file documentation for two ESE students: the file for one did not contain an IEP covering the reporting survey; and the file for the other did not contain an EP covering the reporting survey. We made the following audit adjustments:</u>	
102 Basic 4-8	1.5000
112 Grades 4-8 with ESE Services	(1.5000)
	.0000
79. [Ref. 613102] <u>The files for two LEP students were missing and could not be located and we could not otherwise determine the students' eligibility for ESOL. We made the following audit adjustments:</u>	
102 Basic 4-8	1.4750
130 ESOL	(1.4750)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Howard A. Doolin Middle School (#6131) (Continued)	
80. [Ref. 613103] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u>
	<u>.0000</u>
	<u>.0000</u>
Henry H. Filer Middle School (#6171)	
81. [Ref. 617101] <u>One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL on September 27, 2004, approximately two weeks prior to that survey, and should have been reported in Basic education. We made the following audit adjustments:</u>	
102 Basic 4-8	.4835
130 ESOL	<u>(.4835)</u>
	<u>.0000</u>
	<u>.0000</u>
Hialeah Middle School (#6231)	
82. [Ref. 623101] <u>Nine ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	5.0000
254 ESE Support Level 4	<u>(1.0000)</u>
255 ESE Support Level 5	<u>(4.0000)</u>
	.0000
83. [Ref. 623102] <u>The file for one ESE student did not contain an IEP and Matrix of Services form covering the reporting survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	.5000
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Hialeah Middle School (#6231) (Continued)

84. [Ref. 623103] The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) was incorrectly added to 18 points. The correct total should have been 16 points; consequently, the student should have been reported in program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

85. [Ref. 623105] The file for one LEP student in ESOL did not contain an LEP Student Plan covering the 2004-05 school year; the student’s English language assessment results; or other documentation to support the student being placed in ESOL. We also noted that the parents of this student were not notified of the student’s ESOL placement. We made the following audit adjustments:

102 Basic 4-8	.9500	
130 ESOL	(.9500)	.0000

86. [Ref. 623106] The file for one LEP student was missing and could not be located; consequently, we could not determine the student’s eligibility for ESOL. We made the following audit adjustments:

102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000

87. [Ref. 623170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a District-issued certificate in Vocational education, but taught courses that required certification in ESE. We made the following audit adjustments:

102 Basic 4-8	1.6450	
112 Grades 4-8 with ESE Services	(1.4050)	
254 ESE Support Level 4	(.0750)	
255 ESE Support Level 5	(.1650)	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Jose Marti Middle School (#6421)</u>			
88. [Ref. 642101] <u>The file for one ESE student did not contain evidence that the student's parents had been notified of, and invited to, the IEP meeting for their child. We made the following audit adjustments:</u>			
102 Basic 4-8	.5000		
112 Grades 4-8 with ESE Services	(.5000)		.0000
89. [Ref. 642102] <u>Ten ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>			
112 Grades 4-8 with ESE Services	6.0000		
254 ESE Support Level 4	(5.5000)		
255 ESE Support Level 5	(.5000)		.0000
90. [Ref. 642103] <u>The files for two ESE students did not contain Matrix of Services forms covering the reporting survey. We made the following audit adjustments:</u>			
112 Grades 4-8 with ESE Services	1.0000		
254 ESE Support Level 4	(1.0000)		.0000
			<u>.0000</u>
<u>Palm Springs Middle School (#6681)</u>			
91. [Ref. 668101] <u>The LEP Student Plan for one student in ESOL was not reviewed and updated for the 2004-05 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>			
102 Basic 4-8	.4585		
130 ESOL	(.4585)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			Net Audit Adjustment (Unweighted FTE)
<u>Palm Springs Middle School (#6681)</u> (Continued)			
92. [Ref. 668103] <u>The file for one LEP student did not contain the student's English language assessment test results or evidence that the student's parents had been notified of the student's placement in ESOL. We made the following audit adjustments:</u>			
102 Basic 4-8	.4585		
130 ESOL	(.4585)		.0000
93. [Ref. 668104] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>			
102 Basic 4-8	.3668		
130 ESOL	(.3668)		.0000
94. [Ref. 668105] <u>The files for seven ESE students did not contain EPs covering the reporting survey. We made the following audit adjustments:</u>			
102 Basic 4-8	6.5000		
112 Grades 4-8 with ESE Services	(6.5000)		.0000
95. [Ref. 668106] <u>One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for instructional services under the Hospital and Homebound program. The student had been dismissed from that program during the prior school year, was provided only on-campus instruction during the 2004-05 school year, and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:</u>			
113 Grades 9-12 with ESE Services	1.0000		
255 ESE Support Level 5	(1.0000)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Palm Springs Middle School (#6681) (Continued)

96. [Ref. 668170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. Two teachers (Ref. 668170/72) held certification in Elementary Education, but taught courses that required certification in English and Computer Science, and Business Education, respectively; and one teacher (Ref. 668171) held certification in Varying Exceptionalities, but taught courses that required certification in Social Science. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 668170</u>		
102 Basic 4-8	1.0942	
112 Grades 4-8 with ESE Services	<u>(1.0942)</u>	.0000
<u>Ref. 668171</u>		
102 Basic 4-8	4.5850	
112 Grades 4-8 with ESE Services	<u>(4.5850)</u>	.0000
<u>Ref. 668172</u>		
102 Basic 4-8	4.2162	
112 Grades 4-8 with ESE Services	<u>(4.2162)</u>	<u>.0000</u>
		<u>.0000</u>

Riviera Middle School (#6801)

97. [Ref. 680101] The file for one ESE student did not contain an EP covering the reporting survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

98. [Ref. 680103] Four ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Riviera Middle School (#6801) (Continued)	
112 Grades 4-8 with ESE Services	1.5000
254 ESE Support Level 4	(2.5000)
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
255 ESE Support Level 5	<u>1.0000</u>
	.0000
99. [Ref. 680104] <u>The LEP Student Plan for one student in ESOL did not list the specific day and month that it was reviewed for the 2004-05 school year; consequently, we could not determine that the review was conducted on a timely basis. We made the following audit adjustments:</u>	
102 Basic 4-8	.4750
130 ESOL	<u>(.4750)</u>
	.0000
	<u>.0000</u>
American Senior High School (#7011)	
100. [Ref. 701101] <u>The LEP Student Plan for one student was not reviewed and updated for the 2004-05 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>	
103 Basic 9-12	1.0000
130 ESOL	<u>(1.0000)</u>
	.0000
101. [Ref. 701102] <u>The reporting of eight students in ESOL was not adequately supported. The students' English language assessments indicated that they were FES and ineligible for ESOL-placement. We also noted that the parental notification forms for two of the students did not list the specific day and month of their preparation, and we could not otherwise determine if the parents were notified on a timely basis. We made the following audit adjustments:</u>	
103 Basic 9-12	4.8000
130 ESOL	<u>(4.8000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>American Senior High School (#7011)</u> (Continued)	
102. [Ref. 701103/04] <u>The parental notification forms for five students did not list the specific day and month of their preparation, and we could not otherwise determine if the parents were notified on a timely basis. We made the following audit adjustments:</u>	
<u>Ref. 701103</u>	
103 Basic 9-12	.8000
130 ESOL	<u>(.8000)</u>
	.0000
<u>Ref. 701104</u>	
103 Basic 9-12	3.8000
130 ESOL	<u>(3.8000)</u>
	.0000
103. [Ref. 701105] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	<u>(1.0000)</u>
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
104. [Ref. 701106] <u>The files for four Vocational OJT students did not contain supporting timecards or documentation of job search activity. We made the following audit adjustment:</u>	
300 Vocational 9-12	<u>(.7000)</u>
	(.7000)
105. [Ref. 701107] <u>One Vocational OJT student did not work, but was engaged in a job search, from August 16, 2004 through March 28, 2005. Job search time is allowable only if it is of reasonable duration. We made the following audit adjustment:</u>	
300 Vocational 9-12	<u>(.6000)</u>
	(.6000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Net Audit Adjustment (Unweighted FTE)	
<u>American Senior High School (#7011)</u> (Continued)		
106. [Ref. 701108] <u>The timecard for one Vocational OJT student in the February survey indicated that the student did not participate in OJT until after the February survey. We made the following audit adjustment:</u>		
300 Vocational 9-12	(.5000)	(.5000)
		<u>(1.8000)</u>
<u>G. Holmes Braddock Senior High School (#7051)</u>		
107. [Ref. 705101/02] <u>The LEP Student Plans for two students in ESOL were not reviewed and updated for the 2004-05 school year. We also noted that one of the students (Ref. 705101) was FES and ineligible for ESOL-placement. We made the following audit adjustments:</u>		
<u>Ref. 705101</u>		
103 Basic 9-12	.6000	
130 ESOL	<u>(.6000)</u>	.0000
<u>Ref. 705102</u>		
103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
108. [Ref. 705103] <u>The LEP Student Plans for two students in ESOL did not list the specific day and month that they were reviewed for the 2004-05 school year; consequently, we could not determine whether the reviews were conducted on a timely basis. We made the following audit adjustments:</u>		
103 Basic 9-12	1.8000	
130 ESOL	<u>(1.8000)</u>	.0000
109. [Ref. 705104] <u>The EP committees for two students did not include the students' General Education teachers. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
G. Holmes Braddock Senior High School (#7051) (Continued)		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000
110. [Ref. 705105] <u>Five ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	4.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
111. [Ref. 705106] <u>The Matrix of Services forms for two ESE students were incorrectly added. The Matrix form for one student in program No. 254 (ESE Support Level 4) was added to 18 points, but the correct total was 15 points. The Matrix form for the other student, who was in program No. 255 (ESE Support Level 5), was added to 23 points, but the correct total was 21 points. Consequently, the students should have been reported in program No. 113 (Grades 9-12 with ESE Services) and program No. 254 (ESE Support Level 4), respectively. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
112. [Ref. 705107] <u>The file for one ESE student did not contain an IEP and Matrix of Services form covering the reporting survey. We made the following audit adjustments:</u>		
103 Basic 9-12	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
113. [Ref. 705108] <u>The OJT time for one ESE student was over-reported. The student's timecard supported 12 hours, but she was reported for 15 hours. We made the following audit adjustment:</u>		
300 Vocational 9-12	<u>(.0600)</u>	(.0600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

G. Holmes Braddock Senior High School (#7051) (Continued)

114. [Ref. 705109] The timecards for three OJT students (two of whom were in our Vocational OJT sample) indicated that the students were not employed during the survey week. We made the following audit adjustment:

300 Vocational 9-12	(.6000)	(.6000)
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115. [Ref. 705170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Specific Learning Disabilities, but taught courses which required certification in Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. Management advised us that this teacher was assisted by another teacher who was properly certified; however, there was inadequate documentation to support a co-teaching arrangement. Additionally, certification records indicated this other teacher was not properly certified to teach the Science course concerned. We made the following audit adjustments:

103 Basic 9-12	6.6000	
113 Grades 9-12 with ESE Services	(6.0000)	
130 ESOL	(.6000)	.0000
		(.6600)

Coral Reef Senior High School (#7101)

116. [Ref. 710101] Thirteen ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(3.5000)	
255 ESE Support Level 5	3.0000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Coral Reef Senior High School (#7101)</u> (Continued)			
117. [Ref. 710102] <u>The LEP Student Plan for one student in ESOL was missing and could not be located; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>			
103 Basic 9-12	1.0000		
130 ESOL	(1.0000)		.0000
			.0000
<u>Hialeah-Miami Lakes Senior High School (#7131)</u>			
118. [Ref. 713101] <u>The LEP Student Plans for four students in ESOL were not reviewed and updated for the 2004-05 school year; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>			
103 Basic 9-12	3.0219		
130 ESOL	(3.0219)		.0000
119. [Ref. 713102] <u>Four students were reported incorrectly in ESOL. The students were FES, and had been dismissed from ESOL prior to Date Certain of the reporting survey. We made the following audit adjustments:</u>			
103 Basic 9-12	1.7838		
130 ESOL	(1.7838)		.0000
120. [Ref. 713103] <u>The file for one ESE student did not contain documentation that the student's parents had been notified of, and invited to, the IEP meeting for their child. We made the following adjustments:</u>			
103 Basic 9-12	1.0000		
113 Grades 9-12 with ESE Services	(1.0000)		.0000
121. [Ref. 713104] <u>The file for one ESE student did not contain an EP covering the reporting survey. We made the following audit adjustments:</u>			

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Hialeah-Miami Lakes Senior High School (#7131)</u> (Continued)	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000)
	.0000
122. [Ref. 713105] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	.5000
	.0000
123. [Ref. 713106] <u>The file for one ESE student did not contain a Matrix of Services form covering the reporting survey. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	(.5000)
	.0000
124. [Ref. 713107] <u>The timecards for two Vocational OJT students in OJT indicated that the students were not employed during survey week. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.8668)
	(.8668)
125. [Ref. 713108] <u>The timecard for one Vocational OJT student was missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.1332)
	(.1332)
126. [Ref. 713170] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in History, but taught courses that required certification in Psychology. We made the following audit adjustments:</u>	
103 Basic 9-12	.1864
113 Grades 9-12 with ESE Services	(.0296)
130 ESOL	(.1568)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Findings **Net Audit Adjustment
(Unweighted FTE)**

Hialeah-Miami Lakes Senior High School (#7131) (Continued)

127. [Ref. 713171/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 713171) held certification in Emotionally Handicapped and the ESOL endorsement, but taught courses that required certification in English. The other teacher (Ref. 713172) held certification in ESE, but taught courses that required certification in Math. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 713171</u>		
103 Basic 9-12	4.7096	
113 Grades 9-12 with ESE Services	(.4585)	
130 ESOL	<u>(4.2511)</u>	.0000
<u>Ref. 713172</u>		
103 Basic 9-12	.3668	
113 Grades 9-12 with ESE Services	<u>(.3668)</u>	<u>.0000</u>
		<u>(1.0000)</u>

Miami Carol City Senior High School (#7231)

128. [Ref. 723101] One student was reported incorrectly in ESOL. The student had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustments:

103 Basic 9-12	.4000	
130 ESOL	<u>(.4000)</u>	.0000

129. [Ref. 723102] One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:

103 Basic 9-12	.2000	
130 ESOL	<u>(.2000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Miami Carol City Senior High School (#7231)</u> (Continued)		
130. [Ref. 723103] <u>The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) incorrectly included two Special Consideration points for which the student was not eligible. We made the following audit adjustments:</u>		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
131. [Ref. 723104] <u>The reporting of two ESE students in program No. 254 (ESE Support Level 4) was not adequately supported. One student had a Matrix of Services form indicating the student should have been reported in program No. 113 (Grades 9-12 with ESE Services). The other student had two Matrix forms with the same date of preparation, but different programs. One indicated program No. 254 and the other indicated program No. 113. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
132. [Ref. 723105] <u>The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) was incorrectly added to 25 points. The correct total was 20 points. We made the following audit adjustments:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
133. [Ref. 723107] <u>The timecard for one Vocational OJT student, who was reported for OJT time, indicated that the student was not employed during the reporting survey. We made the following audit adjustment:</u>		
300 Vocational 9-12	(.4000)	(.4000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Miami Carol City Senior High School (#7231)</u> (Continued)		
134. [Ref. 723108] <u>The timecard for one Vocational OJT student did not indicate the name of the student's employer and was not signed by the student's supervisor. We made the following audit adjustment:</u>		
300 Vocational 9-12	(.1000)	(.1000)
135. [Ref. 723109] <u>The timecard for one Vocational OJT student was missing and could not be located. We made the following audit adjustment:</u>		
300 Vocational 9-12	(.1000)	(.1000)
136. [Ref. 723110] <u>The LEP Student Plans for two students in ESOL did not cover the reporting survey. We made the following audit adjustments:</u>		
103 Basic 9-12	1.2000	
130 ESOL	(1.2000)	.0000
137. [Ref. 723170] <u>One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. The teacher also taught Vocational courses, but 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 needed the ESOL endorsement and certification in Business Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status in either subject area. We made the following audit adjustments:</u>		
103 Basic 9-12	4.3000	
130 ESOL	(.2000)	
300 Vocational 9-12	(4.1000)	.0000
		(.6000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Miami Central Senior High School (#7251)</u>	
138. [Ref. 725101] <u>Two students were absent from school during the 11-day survey window and should not have been included with the survey's results. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	(1.0000) (1.0000)
139. [Ref. 725102] <u>Six students were reported incorrectly in ESOL. The students were FES and had been dismissed from ESOL prior to Date Certain of the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	2.6502
130 ESOL	(2.6502) .0000
140. [Ref. 725103] <u>New Matrix of Services forms for two ESE students were not prepared to reflect changes that had been made in the students' Exceptional services, pursuant to the students' IEPs. A new Matrix form must be prepared each time an ESE student's level of Exceptional services is changed. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	2.0000
254 ESE Support Level 4	(2.0000) .0000
141. [Ref. 725104] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	1.0000
130 ESOL	(1.0000) .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Miami Central Senior High School (#7251) (Continued)

142. [Ref. 725105] The files for two LEP students did not contain documentation justifying the students continued placement in ESOL for a fourth year. We also noted that the LEP Student Plan for one of the students was not reviewed and updated for the 2004-05 school year, and there was no evidence that the parents of the other student had been notified of the student's ESOL-placement. We made the following audit adjustments:

103 Basic 9-12	1.4170	
130 ESOL	<u>(1.4170)</u>	.0000

143. [Ref. 725106] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

144. [Ref. 725107] The Matrix of Services form for one ESE student in program No. 255 (ESE Support Level 5) incorrectly included one Special Considerations point for which the student was not eligible. We recomputed the student's Matrix score and made the following audit adjustments:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

145. [Ref. 725108] The Matrix of Services form for one student was incomplete. Page four of the Matrix form was entirely blank. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Miami Central Senior High School (#7251)</u> (Continued)	
146. [Ref. 725109] <u>The timecards for six Vocational OJT students did not support the students' reported OJT time. The timecards for two of the students were missing and the timecards for the other four students indicated that they did not work during the reporting survey. We made the following audit adjustment:</u>	
300 Vocational 9-12	(1.4498) (1.4498)
147. [Ref. 725110] <u>The timecards for two Vocational OJT students were not signed by the students or the students' employers. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.5000) (.5000)
148. [Ref. 725111] <u>The OJT time reported for one Vocational OJT student was reported incorrectly as 8.33 hours. The student's timecard supported only 4 hours. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.0864) (.0864)
149. [Ref. 725112] <u>The IEP committee for one ESE student did not include a District Exceptional Education specialist or the student's General Education teacher. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000) .0000
	<u>(3.0362)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Miami Coral Park Senior High School (#7271)

150. [Ref. 727101] One student was reported incorrectly in ESOL. The student was FES and ineligible for ESOL-placement. We also noted that the student's LEP Student Plan was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:

103 Basic 9-12	.9170	
130 ESOL	<u>(.9170)</u>	.0000

151. [Ref. 727102] Five ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

152. [Ref. 727170] One teacher, who was reported as having taught ESE and Vocational students during the school terms covered by the October and February survey, could not be identified from the available records. We made the following audit adjustments:

103 Basic 9-12	10.0937	
113 Grades 9-12 with ESE Services	(4.0917)	
300 Vocational 9-12	<u>(6.0020)</u>	.0000

153. [Ref. 727171/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 727171) held certification in ESE, but taught courses which required certification in English and Math. The other teacher (Ref. 727172) held certification in Biology, but taught courses that required certification in Earth/Space Science. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Miami Coral Park Senior High School (#7271)</u> (Continued)		
<u>Ref. 727171</u>		
103 Basic 9-12	2.1091	
113 Grades 9-12 with ESE Services	(1.4672)	
130 ESOL	(.5502)	
254 ESE Support Level 4	(.0917)	.0000
<u>Ref. 727172</u>		
103 Basic 9-12	4.4846	
113 Grades 9-12 with ESE Services	(1.3755)	
130 ESOL	(3.1091)	.0000
		<u>.0000</u>
<u>Miami Senior High School (#7461)</u>		
154. [Ref. 746101] <u>We noted the following exceptions involving 13 ESE students: 12 of the students were not reported in accordance with their <i>Matrix of Services</i> forms and 1 student's <i>Matrix</i> form was missing and could not be located. We also noted that the IEP for 1 of the 12 students had expired prior to the reporting survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	8.0000	
254 ESE Support Level 4	(6.5000)	
255 ESE Support Level 5	(2.0000)	.0000
155. [Ref. 746102] <u>We noted exceptions involving two Vocational OJT students. One student had no timecard to support his reported OJT time and the other student did not work during the reporting survey. We made the following audit adjustment:</u>		
300 Vocational 9-12	(.2500)	(.2500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Miami Senior High School (#7461) (Continued)

156. [Ref. 746103] One ESE student withdrew from school prior to the reporting survey and should not have been included with the survey's results. We also noted that the student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
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157. [Ref. 746104] We noted the following exceptions involving five LEP students:

- a. The LEP Student Plans for two of the students were not reviewed and updated for the 2004-05 school year. We also noted that the English language proficiency of one of these two students was not assessed prior to the student's ESOL-placement for a fifth year.
- b. The file for one student was missing and could not be located.
- c. The file for one student did not contain evidence that the student's parents had been notified of the student's ESOL-placement.
- d. The English language proficiency of one student was not assessed prior to the student's ESOL-placement for a fifth year.

We made the following audit adjustments:

103 Basic 9-12	2.6750	
130 ESOL	(2.6750)	.0000

158. [Ref. 746105] We noted the following exceptions involving two ESE students: the file for one of the students did not contain an EP covering the reporting survey; and the file for the other student was missing and could not be located. We made the following audit adjustments:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Miami Senior High School (#7461) (Continued)

159. [Ref. 746170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 746170) held certification in Varying Exceptionalities, but taught courses which required certification in Science. The other teacher (Ref. 746171) held District-issued certification as Medical Assistant, but taught courses that required certification as Registered Nurse. We also noted that the parents of the students taught by one of the teachers (Ref. 746170) were not notified of the teacher's out-of-field status. We made the following audit adjustments:

<u>Ref. 746170</u>		
103 Basic 9-12	7.2750	
113 Grades 9-12 with ESE Services	(6.6750)	
130 ESOL	<u>(.6000)</u>	.0000
<u>Ref. 746171</u>		
103 Basic 9-12	5.7000	
113 Grades 9-12 with ESE Services	(1.5750)	
300 Vocational 9-12	<u>(4.1250)</u>	.0000
		<u>(.7500)</u>

North Miami Senior High School (#7591)

160. [Ref. 759101] The parents of two LEP students in ESOL were not notified of the students' ESOL-placement. We also noted that the students' files did not contain an LEP Student Plan that was valid for the reporting survey. We made the following audit adjustments:

103 Basic 9-12	1.9000	
130 ESOL	<u>(1.9000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
North Miami Senior High School (#7591) (Continued)		
161. [Ref. 759102] <u>The English language proficiency of one LEP student in the October and February surveys was not assessed prior to the student's placement in ESOL for a fourth year, prior to the October survey. We noted that the assessment was made on November 18, 2004, approximately one month after the October survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
162. [Ref. 759103] <u>The LEP Committee for one student did not meet prior to the student's continued placement in ESOL beyond the initial three-year base period. We noted that the student's fourth year of ESOL-placement started prior to the October survey, but the LEP Committee did not meet until November 11, 2004, (at which time the student's continued ESOL-placement was authorized). We made the following audit adjustments:</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
163. [Ref. 759104] <u>The Matrix of Services form for one ESE student was not reviewed when the student's IEP was reviewed. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.6000	
254 ESE Support Level 4	(.6000)	.0000
164. [Ref. 759107] <u>The file for one ESE student was missing and could not be located. We made the following audit adjustments:</u>		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

North Miami Senior High School (#7591) (Continued)

165. [Ref. 759108] One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for instructional services in the Hospital and Homebound program. The student had been dismissed from that program, was provided only on-campus instruction, and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

166. [Ref. 759109] One Basic student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustments:

103 Basic 9-12	(.4000)	
300 Vocational 9-12	(.1000)	(.5000)
		(.5000)

South Dade Senior High School (#7701)

167. [Ref. 770101] Six ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	5.0000	
254 ESE Support Level 4	(4.5000)	
255 ESE Support Level 5	(.5000)	.0000

168. [Ref. 770102] Two ESE students were reported incorrectly in program No. 255 (ESE Support Level 5) for instructional services in the Hospital and Homebound program. The students had been dismissed from that program, were provided only on-campus instruction, and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>South Dade Senior High School (#7701)</u> (Continued)		
113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
169. [Ref. 770103] <u>One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
170. [Ref. 770104] <u>The LEP Student Plans for two students in ESOL were not reviewed and updated for the 2004-05 school year; consequently, the students' ESOL-reporting was not adequately supported. We also noted that the English language proficiency of one of the students was not assessed prior to the student's ESOL-placement for a fourth year. We made the following audit adjustments:</u>		
103 Basic 9-12	1.5336	
130 ESOL	<u>(1.5336)</u>	.0000
171. [Ref. 770106] <u>The timecards for eight OJT students (seven of whom were in our Vocational OJT sample) were missing and could not be located. We made the following audit adjustment:</u>		
300 Vocational 9-12	<u>(1.4996)</u>	(1.4996)
172. [Ref. 770107] <u>One student was reported incorrectly in OJT in the February survey. The student did not enter OJT until February 17, 2005, approximately six days after the end of that survey. We made the following adjustments:</u>		
103 Basic 9-12	.0415	
300 Vocational 9-12	<u>(.0415)</u>	<u>.0000</u>
		<u>(1.9996)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>South Miami Senior High School (#7721)</u>		
173. [Ref. 772101] <u>Eight ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	3.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(2.5000)</u>	.0000
174. [Ref. 772102] <u>One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
175. [Ref. 772170/71] <u>Two noncertificated teachers taught Physical Education and Home Economics, respectively, during the school terms covered by the October and February surveys. We noted that the teachers were issued the appropriate certifications on February 1, 2006, and August 12, 2005, respectively; however, at the time of the surveys concerned, the teachers were noncertificated. We made the following audit adjustments:</u>		
<u>Ref. 772170</u>		
103 Basic 9-12	9.0000	
113 Grades 9-12 with ESE Services	(6.6000)	
254 ESE Support Level 4	(2.1000)	
255 ESE Support Level 5	<u>(.3000)</u>	.0000
<u>Ref. 772171</u>		
103 Basic 9-12	1.2600	
113 Grades 9-12 with ESE Services	(.4600)	
254 ESE Support Level 4	(.6000)	
255 ESE Support Level 5	<u>(.2000)</u>	<u>.0000</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Miami Southridge Senior High School (#7731)</u>	
176. [Ref. 773101] <u>Sixteen ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	12.2751
254 ESE Support Level 4	(9.2751)
255 ESE Support Level 5	(3.0000)
	.0000
177. [Ref. 773102] <u>One student was reported incorrectly in ESOL in the October survey. The student had been dismissed from ESOL prior to Date Certain of that survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.4585
130 ESOL	(.4585)
	.0000
178. [Ref. 773103] <u>One LEP student was reported incorrectly in Basic education for courses that should have been reported in ESOL due to an isolated data entry error. We made the following audit adjustments:</u>	
103 Basic 9-12	(.2751)
130 ESOL	.2751
	.0000
179. [Ref. 773104] <u>The timecard for one Vocational OJT student was missing and could not be located. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.0415)
	(.0415)
180. [Ref. 773105] <u>The timecards for two Vocational OJT students indicated that the students were not employed during the reporting survey. We also noted that there was no documentation that the students were otherwise engaged in a job search. We made the following audit adjustment:</u>	
300 Vocational 9-12	(.2664)
	(.2664)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Miami Southridge Senior High School (#7731) (Continued)

181. [Ref. 773170] 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, but taught courses which required certification in Elementary Education and Social Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	1.2838	
113 Grades 9-12 with ESE Services	(1.0087)	
254 ESE Support Level 4	(.2751)	.0000

182. [Ref. 773171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Varying Exceptionalities, but taught courses that required certification in English. We noted that the teacher was issued English certification on October 11, 2005, approximately seven months after the February 2005 survey. We also noted the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	8.2530	
113 Grades 9-12 with ESE Services	(8.0696)	
254 ESE Support Level 4	(.1834)	.0000

183. [Ref. 773172] One noncertificated teacher taught ESE students during the school terms covered by the October and February surveys. We noted that the teacher was issued ESE certification on June 8, 2005, approximately four months after the February 2005 survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Miami Southridge Senior High School (#7731)</u> (Continued)	
103 Basic 9-12	1.6747
113 Grades 9-12 with ESE Services	(.4498)
254 ESE Support Level 4	(1.2249)
	<u>.0000</u>
	<u>(.3079)</u>
<u>Barbara Goleman Senior High School (#7751)</u>	
184. [Ref. 775101] <u>The LEP Student Plans for three students were not reviewed and updated for the 2004-05 school year; consequently, the students' ESOL-reporting was not adequately supported. We also noted that the parental notification form for one of the students did not list the specific day and month of the notification and we could not otherwise determine if the notification was made on a timely basis. We made the following audit adjustments:</u>	
103 Basic 9-12	2.3000
130 ESOL	(2.3000)
	<u>.0000</u>
185. [Ref. 775102] <u>One LEP student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>	
103 Basic 9-12	.3000
130 ESOL	(.3000)
	<u>.0000</u>
186. [Ref. 775103] <u>The EP committees for 11 Gifted students did not include the students' General Education teachers. We made the following audit adjustments:</u>	
103 Basic 9-12	11.0000
113 Grades 9-12 with ESE Services	(11.0000)
	<u>.0000</u>
187. [Ref. 775104] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Barbara Goleman Senior High School (#7751)</u> (Continued)		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000
188. [Ref. 775106] <u>The timecards for two Vocational OJT students indicated that the students were not employed during the week of the reporting survey. We made the following audit adjustment:</u>		
300 Vocational 9-12	<u>(.8000)</u>	(.8000)
189. [Ref. 775107] <u>The timecard for one Vocational OJT student was missing and could not be located. We made the following audit adjustment:</u>		
300 Vocational 9-12	<u>(.1000)</u>	(.1000)
190. [Ref. 775108] <u>One ESE student in the February survey was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
191. [Ref. 775109] <u>One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) for instructional services in the Hospital and Homebound program. The student was provided only on-campus instruction and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.2000	
255 ESE Support Level 5	<u>(.2000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>			Net Audit Adjustment (Unweighted FTE)
<u>Barbara Goleman Senior High School (#7751)</u> (Continued)			
192. [Ref. 775171] <u>One teacher taught Math to classes that included LEP students, but had not earned any of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>			
103 Basic 9-12	16.8000		
130 ESOL	(16.8000)		.0000
			(1.4000)
<u>Felix Varela Senior High School (#7781)</u>			
193. [Ref. 778101] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>			
113 Grades 9-12 with ESE Services	3.0000		
254 ESE Support Level 4	(3.0000)		.0000
194. [Ref. 778102] <u>The supporting timecard for one Vocational OJT student was missing and could not be located. We made the following audit adjustment:</u>			
300 Vocational 9-12	(.1464)		(.1464)
195. [Ref. 778103] <u>The files for two LEP students were missing and could not be located. We made the following audit adjustments:</u>			
103 Basic 9-12	1.3425		
130 ESOL	(1.3425)		.0000
196. [Ref. 778170] <u>One teacher, who taught courses during the school term covered by the February survey did not hold a Florida teaching certificate, and was not otherwise qualified to teach. We made the following audit adjustments:</u>			

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Felix Varela Senior High School (#7781)</u> (Continued)		
103 Basic 9-12	2.2376	
113 Grades 9-12 with ESE Services	(1.2652)	
130 ESOL	(.9724)	.0000
		(.1464)
<u>Dade Marine Institute-South (#7804)</u>		
197. [Ref. 780401] <u>The number of days-in-term for the July survey was incorrectly reported for 80 students. The students were reported for 35 days-in-term; however, the District's calendar supported only a 30-day term. We made the following audit adjustments:</u>		
102 Basic 4-8	(.3878)	
103 Basic 9-12	(1.2188)	
112 Grades 4-8 with ESE Services	(.1108)	
113 Grades 9-12 with ESE Services	(.4986)	(2.2160)
198. [Ref. 780402] <u>The attendance records for two students in the July survey and one student in the June survey were missing and could not be located. We made the following audit adjustments:</u>		
103 Basic 9-12	(.1667)	
113 Grades 9-12 with ESE Services	(.2723)	(.4390)
199. [Ref. 780403] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Dade Marine Institute-South (#7804) (Continued)

200. [Ref. 780404] The file for the one LEP student did not contain documentation justifying the students' continued placement in ESOL for a fourth year. We also noted that the student's LEP Student Plan was not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

201. [Ref. 780470] The teachers of seven courses reported in the February survey could not be identified from the available records. We made the following audit adjustments:

102 Basic 4-8	.3320	
103 Basic 9-12	2.4110	
112 Grades 4-8 with ESE Services	(.3320)	
113 Grades 9-12 with ESE Services	(2.2442)	
254 ESE Support Level 4	(.0834)	
255 ESE Support Level 5	(.0834)	.0000
		(2.6550)

ICARE - East (#7808)

202. [Ref. 780801] The number of days-in-term for the July survey was incorrectly reported for 78 students. The students were reported for 35 days-in-term; however, the District's calendar supported only a 30-day term. We made the following audit adjustments:

102 Basic 4-8	(.3878)	
103 Basic 9-12	(3.1855)	
113 Grades 9-12 with ESE Services	(1.2188)	
254 ESE Support Level 4	(.1385)	(4.9306)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
ICARE - East (#7808) (Continued)	
203. [Ref. 780802] <u>The attendance records for one student in the July survey were missing and could not be located. We made the following audit adjustment:</u>	
103 Basic 9-12	(.1056) (.1056)
204. [Ref. 780803] <u>Four ESE students in the July, October, or February surveys were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	2.6668
254 ESE Support Level 4	(2.6668) .0000
205. [Ref. 780804] <u>The Matrix of Services form for one ESE student in the July survey was more than three years old. A Matrix form must be prepared at least once every three years and each time a student's level of Exceptional services is changed. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.1667
254 ESE Support Level 4	(.1667) .0000
206. [Ref. 780805] <u>The files for two LEP students did not contain documentation justifying the students' continued placement in ESOL beyond the initial three-year base period. We made the following audit adjustments:</u>	
103 Basic 9-12	.3336
130 ESOL	(.3336) .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

ICARE - East (#7808) (Continued)

207. [Ref. 780870] 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 courses which required certification in ESE. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	.1664	
103 Basic 9-12	.8320	
112 Grades 4-8 with ESE Services	(.1664)	
113 Grades 9-12 with ESE Services	(.8320)	.0000
		(5.0362)

Juvenile Justice Center Alternative Education (#8141)

208. [Ref. 814101] Six ESE students in the July, October, or June surveys were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.6667	
113 Grades 9-12 with ESE Services	.5446	
254 ESE Support Level 4	(1.2113)	.0000

209. [Ref. 814102] The number of days-in-term for the July survey was incorrectly reported for 222 students. The students were reported for 35 days-in-term; however, the District's calendar supported only a 30-day term. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Juvenile Justice Center Alternative Education (#8141) (Continued)	
102 Basic 4-8	(1.3685)
103 Basic 9-12	(2.4653)
112 Grades 4-8 with ESE Services	(.5540)
113 Grades 9-12 with ESE Services	(1.6620)
130 ESOL	(.0277)
254 ESE Support Level 4	(.3047)
255 ESE Support Level 5	(.0277)
	(6.4099)
210. [Ref. 814103] <u>The IEPs for four ESE students in the July, October, and February surveys were either missing or did not cover the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	1.6667
113 Grades 9-12 with ESE Services	(1.6667)
	.0000
211. [Ref. 814104] <u>The IEP for one student in the July survey was not signed by the members of the IEP committee. We made the following audit adjustments:</u>	
102 Basic 4-8	.1667
112 Grades 4-8 with ESE Services	(.1667)
	.0000
212. [Ref. 814105] <u>The LEP Student Plan for one LEP student in ESOL in the June survey was not reviewed and updated for the 2004-05 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>	
103 Basic 9-12	.1056
130 ESOL	(.1056)
	.0000
213. [Ref. 814106] <u>The file for one LEP student in the June survey did not contain any of the documentation necessary to support the student's ESOL-placement (i.e., parental notification, English language proficiency assessments, LEP Student Plan, or LEP Committee recommendations.) We made the following audit adjustments:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
Juvenile Justice Center Alternative Education (#8141) (Continued)		
103 Basic 9-12	.1056	
130 ESOL	(.1056)	.0000
214. [Ref. 814107] <u>A new Matrix of Services form for one ESE student in the July survey was not prepared to reflect changes that had been made in the student's Exceptional services, pursuant to the student's IEP. A new Matrix form must be prepared each time an ESE student's level of Exceptional services is changed. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	.1667	
254 ESE Support Level 4	(.1667)	.0000
215. [Ref. 814108] <u>The Matrix of Services forms for six ESE students in the July, October, February, and June surveys had either expired prior to the reporting survey or were missing and could not be located. We made the following audit adjustments:</u>		
112 Grades 4-8 with ESE Services	1.2723	
113 Grades 9-12 with ESE Services	.6667	
254 ESE Support Level 4	(1.9390)	.0000
216. [Ref. 814109] <u>The file for one ESE student in the July survey did not contain an IEP covering that survey. We made the following audit adjustments:</u>		
103 Basic 9-12	.1667	
254 ESE Support Level 4	(.1667)	.0000
217. [Ref. 814110] <u>One student in the June survey was absent from school during the 11-day window of that survey and should not have been included with the survey's results. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(.0422)	(.0422)
		(6.4521)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Ruth Owens Kruse Education Center (#8181)</u>	
218. [Ref. 818101] <u>Three ESE students were not reported in accordance with their</u> <u>Matrix of Services forms. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	2.5000
254 ESE Support Level 4	<u>(2.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Instructional Center Systemwide (#9731)</u>	
219. [Ref. 973101] <u>Two ESE students were not reported in accordance with their</u> <u>Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	.5000
255 ESE Support Level 5	<u>(1.0000)</u>
	<u>.0000</u>
	<u>.0000</u>
	<u>(27.0434)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Miami-Dade County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS**
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (2) ESE students are reported in accordance with their *Matrix of Services* forms; (3) students are reported for the correct days-in-term; (4) students in OJT programs have adequate documentation and are reported in accordance with that supporting documentation; (5) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (6) the parents of the students taught by out-of-field teachers are properly notified of the teacher’s out-of-field status prior to survey; and (7) only eligible courses are reported for funding in ESOL.

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 governing full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S.Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, F.S.Definitions
- Section 1011.62, F.S.Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C. Pupil Attendance Records

Exceptional Education

- Section 1003.57(5), F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C. Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C. Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Special Programs and Procedures for Exceptional Students

Teacher Certification

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education For Speakers of Other Languages
- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations, except for the findings and topics discussed below. A copy of management's response may be found beginning on page 104 of this report.

Finding No. 1 (Ref. 149)

The District incorrectly reported ten Basic subject area courses in ESOL that were ineligible for such reporting.

Management's Response – Management states its opinion that “any computer related course should be eligible for weighted funding.”

Auditor's Resolution – As stated in our finding, we determined whether ineligible courses had been reported in ESOL by comparing the District's reported ESOL-courses to a list of eligible ESOL-courses that was provided to us by the Department of Education. Accordingly, our finding stands as presented herein.

Teacher Certification - ESOL

Our report cites numerous instances where teachers of record for ESOL instruction in Primary Language Arts and English did not hold ESOL certification or the ESOL endorsement.

Management's Response – Management states that some teachers were incorrectly reported as the teachers of record for ESOL instruction in Primary Language Arts and English, when they actually provided instruction only in Mathematics, Science, and Social Science; thus, they did not need ESOL certification or the ESOL endorsement.

Auditor's Resolution – We discussed this issue with management – during our examination's field work and cleared certain teachers for whom management provided documentation of assignment to Mathematics, Science, and Social Science. However, absent specific finding references and supporting documentation for teachers cited in this report, management's response does not support the resolution of this issue in the District's favor. Accordingly, our findings stand as presented herein.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Teacher Certification – Issue Dates versus Validity Periods

Teacher certificates issued by the Department of Education frequently show validity periods covering past school years that were prior to both the issuance date of a certificate and the date of the teacher's certification application.

Management's Response – Management states that the validity period on teacher certificates should govern the compliance status of the teachers concerned.

Auditor's Resolution – Our standard practice is to determine the compliance status of a teacher at the time of a survey's reporting by using the issuance dates of the teacher's certification coverages rather than the stated validity period. For example, if an ESOL teacher in the October 2004 survey was issued ESOL certification in June 2005, with a validity period of 2003 to 2008, we would consider the teacher out-of-compliance for the October 2004 survey since the teacher did not hold proper certification at that time. Our related teacher findings stand as presented herein.

Finding No. 175 (Ref. 772170)

Two noncertificated teachers taught Physical Education and Home Economics, respectively, during the school terms covered by the October and February surveys. We noted that the teachers were issued the appropriate certifications on February 1, 2006, and August 12, 2005, respectively; however, at the time of the surveys concerned, the teachers were noncertificated.

Management's Response – With regard to the teacher whose certificate was issued on February 1, 2006, management states that the delay was the fault of the Department of Education (DOE), and neither the District nor the teacher should be held responsible.

Auditor's Resolution – The teacher in question initially applied for certification in 2002. Various questions, including ones concerning the teacher's fingerprinting and criminal offense record, continued through the 2004-05 school year, and the teacher was not cleared by DOE's Professional Practices Section until after June 30, 2005. Under such circumstances, the propriety of the teacher's employment for the 2004-05 school appears questionable. Our finding stands as presented herein.

The accompanying notes are an integral part of this schedule.

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Miami-Dade County

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 students attending kindergarten through high school, but also to adults seeking vocational-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. The geographic boundaries of the District are those of Miami-Dade County. For the fiscal year ended June 30, 2005, the District operated 376 schools, reported 362,253.43 unweighted full-time equivalent (FTE) students, and received approximately \$1.8 billion in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which 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.

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon 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 FTE (full-time equivalent) student. For example, for kindergarten through third grade, one 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 four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students 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 this product 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.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2004-2005 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (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 as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (9-12).

7. Statutes and Rules

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

- Chapter 1000, F.S.K-20 General Provisions
- Chapter 1001, F.S.K-20 Governance
- Chapter 1002, F.S.Student and Parental Rights and Educational Choices
- Chapter 1003, F.S.Public K-12 Education
- Chapter 1006, F.S.Support for Learning
- Chapter 1007, F.S.Articulation and Access
- Chapter 1010, F.S.Financial Matters
- Chapter 1011, F.S.Planning and Budgeting
- Chapter 1012, F.S.Personnel
- Chapter 6A-1, F.A.C.Finance and Administration
- Chapter 6A-4, F.A.C.Certification
- Chapter 6A-6, F.A.C.Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP). The following schools were in our sample:

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Courses Reported in ESOL (District-Wide)	1
1. Bob Graham Educational Center	2
2. Auburndale Elementary School	3 through 8
3. Blue Lakes Elementary School	9
4. Bowman Foster Ashe Elementary School	10 and 11
5. William J. Bryan Elementary School	12 through 17
6. Fienberg-Fisher Elementary School	18 through 21
7. Citrus Grove Elementary School	22 through 24
8. Neva King Cooper Education Center	25 through 27
9. Amelia Earhart Elementary School	28
10. Hialeah Gardens Elementary School	29 and 30
11. Gulfstream Elementary School	31 through 33
12. Kensington Park Elementary School	34
13. Kinloch Park Elementary School	35 and 36
14. Leisure City Elementary School	37 and 38
15. M. A. Milam Elementary School	39 through 43
16. North Miami Elementary School	44 through 46
17. Palm Springs Elementary School	47 through 50
18. Riverside Elementary School	51 through 54
19. Rockway Elementary School	NA
20. Shenandoah Elementary School	55
21. Ben Sheppard Elementary School	56 through 60
22. Ernest R. Graham Elementary School	61 and 62
23. South Hialeah Elementary School	63 through 65
24. Tropical Elementary School	66 through 68
25. Frances S. Tucker Elementary School	69 through 72
26. Campbell Drive Middle School	73 through 77
27. Howard A. Doolin Middle School	78 through 80
28. Henry H. Filer Middle School	81
29. Hialeah Middle School	82 through 87
30. Jose Marti Middle School	88 through 90
31. Palm Springs Middle School	91 through 96
32. Riviera Middle School	97 through 99
33. American Senior High School	100 through 106
34. G. Holmes Braddock Senior High School	107 through 115
35. Coral Reef Senior High School	116 and 117
36. Hialeah-Miami Lakes Senior High School	118 through 127
37. Miami Carol City Senior High School	128 through 137
38. Miami Central Senior High School	138 through 149
39. Miami Coral Park Senior High School	150 through 153
40. Miami Senior High School	154 through 159
41. North Miami Senior High School	160 through 166
42. South Dade Senior High School	167 through 172
43. South Miami Senior High School	173 through 175
44. Miami Southridge Senior High School	176 through 183

Miami-Dade County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
45. Barbara Goleman Senior High School	184 through 192
46. Felix Varela Senior High School	193 through 196
47. Dade Marine Institute-South	197 through 201
48. ICARE - East	202 through 207
49. Juvenile Justice Center Alternative Education	208 through 217
50. Ruth Owens Kruse Education Center	218
51. Instructional Center Systemwide	219



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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 MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated June 20, 2006, that the Miami-Dade County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005. 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 *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

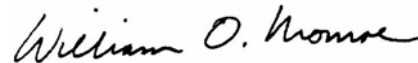
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Miami-Dade County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
June 27, 2006

SCHEDULE A

Miami-Dade County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	3,563	100.00%	133,801	100.00%
Sample ²	182	5.11%	1,451	1.08%
<u>General Tests</u>				
Net Audit Adjustments	-	-	(17)	NM
<u>Detailed Tests – Sample Students</u>				
Students w/ Exceptions	-	-	149	(10.27%)
Net Audit Adjustments	-	-	(83)	(5.72%)
<u>Detailed Tests – Non-Sample Students</u>				
Students w/ Exceptions	-	-	27	NM
Net Audit Adjustments	-	-	(0)	NM
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(100)	NM

NM - Not Meaningful

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2005. The District reported 133,801 students in the following ridership categories: 11,644 in IDEA (K-12), Weighted; 1,903 in IDEA (K-12), Unweighted; 1,900 in IDEA (PK), Weighted; 121 in IDEA (PK), Unweighted; 967 in Teenage Parents and Infants; 117,089 in Two Miles or More; 52 in Center to Center (IDEA), Weighted; 44 in Center to Center (IDEA), Unweighted; and 81 in Center to Center (Vocational). The District also reported operating a total of 3,563 vehicles (3,534 buses and 29 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Miami-Dade County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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 *Student Transportation General Instructions* issued by the Department of Education. The Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2005. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 100.

**Students
 Transported
 Net Audit
Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2005, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding No. 1. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding Nos. 2, 3, 4, 5, 6, and 7.

General Tests

1. [Ref. 57] Our reconciliation of the District's reported ridership on the Metro-Rail City transportation system in the July survey disclosed an overstatement of 17 students. The District reported 608 students in Two Miles or More, but the supporting records totaled 591 students. We made the following audit adjustment:

<u>July 2004 Survey</u>	
<u>20 Days-in-Term</u>	
Two Miles or More	(17)
Net Audit Adjustments from General Tests	<u>(17)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Miami-Dade County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests

2. [Ref. 51] Fifty students (22 in the July survey, 9 in the October survey, 14 in the February survey, and 5 in the June survey) were reported incorrectly in Two Miles or More. The students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:

July 2004 Survey

20 Days-in-Term

Two Miles or More (22)

October 2004 Survey

90 Days-in-Term

Two Miles or More (9)

February 2005 Survey

90 Days-in-Term

Two Miles or More (14)

June 2005 Survey

14 Days-in-Term

Two Miles or More (5) (50)

3. [Ref. 52] Thirty students (29 in the July survey, and 1 in the February survey) were not enrolled in school during the reporting survey; consequently, they were not eligible for State transportation funding. We made the following audit adjustments:

July 2004 Survey

20 Days-in-Term

IDEA (K-12), Weighted (10)

IDEA (K-12), Unweighted (1)

Two Miles or More (18)

February 2005 Survey

90 Days-in-Term

Two Miles or More (1) (30)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Miami-Dade County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

4. [Ref. 53] Sixty students (6 in the July survey, 23 in the October survey, 30 in the February survey, and 1 in the June survey) were reported in incorrect IDEA-ridership categories based on their IEPs and distance from school. All but 1 of the 60 students were eligible for different ridership categories than reported. (This 1 student was not eligible for State transportation funding.) We made the following audit adjustments:

July 2004 Survey

20 Days-in-Term

IDEA (K-12), Weighted	(5)	
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	(1)	
Two Miles or More	5	

October 2004 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(18)	
IDEA (K-12), Unweighted	5	
IDEA (K-12), Unweighted	(5)	
Two Miles or More	17	

February 2005 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(26)	
IDEA (K-12), Weighted	3	
IDEA (K-12), Unweighted	(3)	
IDEA (K-12), Unweighted	18	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	8	

June 2005 Survey

14 Days-in-Term

IDEA (K-12), Unweighted	(1)	
Two Miles or More	<u>1</u>	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Miami-Dade County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

5. [Ref. 54] Thirty-two Gifted students (five of whom were in our sample) were incorrectly reported in the Center-to-Center (IDEA), Weighted. The students' IEPs did not document that the students met at least one of the five criteria specified for weighted classification; consequently, the students should have been reported in the Center-to-Center (IDEA), Unweighted. We made the following audit adjustments:

February 2005 Survey

35 Days-in-Term

Center to Center (IDEA), Weighted (<i>Non-Sample Students</i>)	(5)	
Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	<u>5</u>	0

90 Days-in-Term

Center to Center (IDEA), Weighted (<i>Non-Sample Students</i>)	(22)	
Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	22	
Center to Center (IDEA), Weighted	(5)	
Center to Center (IDEA), Unweighted	<u>5</u>	0

6. [Ref. 55] We noted exceptions involving three ESE students in the October survey. The files for two students, who were reported in IDEA (K-12), Weighted, did not contain IEPs covering that survey and were otherwise ineligible for State transportation funding. The third student was reported incorrectly in IDEA (K-12), Unweighted. The student's IEP supported weighted classification. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(2)	
IDEA (K-12), Weighted	1	
IDEA (K-12), Unweighted	<u>(1)</u>	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Miami-Dade County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

7. [Ref. 56] One student was reported incorrectly in IDEA (K-12), Weighted in the October survey. The student was not classified as an IDEA student, but was eligible to be reported in Two Miles or More. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term
 IDEA (K-12), Weighted
 Two Miles or More

(1)
1

0

Net Audit Adjustments from Detailed Tests

(83)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Miami-Dade County District School Board
**STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS**
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who were enrolled in school and were transported during the survey period are included with each survey's results; (2) only ESE students who are properly classified and documented as disabled are reported in IDEA-ridership categories; (3) ESE students who receive special transportation services have their needs for such services clearly specified on their IEPs; (4) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to being reported; and (5) all transported students are reported in appropriate ridership categories.

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 governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Miami-Dade County District School Board
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations concerning student transportation.

A copy of management's response may be found beginning on page 104 of this report.

The accompanying notes are an integral part of this schedule.

Miami-Dade County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding. live two or more miles from school, be physically handicapped, be a Vocational or ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Miami-Dade County District School Board

For the fiscal year ended June 30, 2005, the District received approximately \$28.2 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2004	667	11,288
October 2004	1,431	61,769
February 2005	1,433	60,582
June 2005	<u>32</u>	<u>162</u>
Total	<u>3,563</u>	<u>133,801</u>

3. Statutes and Rules

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

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Miami-Dade County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE


Miami-Dade County Public Schools
giving our students the world

Superintendent of Schools
Rudolph F. Crew, Ed.D.

Miami-Dade County School Board
Agustin J. Barrera, Chair
Perla Tabares Hantman, Vice Chair
Frank J. Bolaños
Evelyn Langlieb Greer
Dr. Robert B. Ingram
Dr. Martin Karp
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

July 26, 2006

Mr. William O. Monroe, CPA
Auditor General
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Joseph L. Williams/Section 3032-322

Dear Mr. Monroe:

Staff has reviewed your Report on Full-Time Equivalent (FTE) Students and Student Transportation Survey under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005. This audit was conducted under audit sampling procedures, which were most comprehensive.

The District Exit Conference was held on June 20, 2006, with staff from Miami-Dade County Public Schools (M-DCPS) and staff from the Office of the Auditor General, State of Florida. Additional documentation submitted to Mr. Richard J. Miller, Auditor, Office of the Auditor General, was reviewed, accepted, and will be reflected in the final audit findings.

The adverse audit findings were reviewed with corrective actions as follows:

1. Exceptional Student Education

The greatest source causing monetary adjustment involves students with disabilities at Matrix Support Levels 4 and 5. Approximately 19% (188 of 977) of the student records reviewed were non-compliant because the documents were inaccurately prepared or missing. (Schedule D, finding numbers 9, 13, 18, 19, 25, 26, 28, 31, 34, 39, 40, 51, 58, 59, 67, 70, 73, 80, 82, 83, 84, 89, 90, 95, 98, 103, 110, 111, 112, 116, 122, 123, 130, 131, 132, 140, 143, 144, 145, 151, 154, 156, 163, 164, 165, 167, 168, 173, 174, 176, 187, 190, 191, 193, 199, 204, 205, 208, 209, 214, 215, 216, 218, and 219.)

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July 26, 2006
Page 2

Response

Staff from the FTE, Regional, and District offices collaborated to develop the new monitoring procedure, *Special Education (SPED) Program Standards* to ensure that school administrators and SPED staff identify and make the necessary procedural changes to maintain a high level of compliance. This review and follow-up process, incorporated in the Division of SPED's correction action plan will minimize future adverse audit findings. The following corrective actions will be implemented for the 2006-07 school year:

- a. Implement a pilot of the *SPED Program Standards* review process and its monitoring component, *SPED Records Review Checklist and Follow-Up Plan*.
- b. Provide professional development (PD) to all new SPED personnel (teachers, program specialists, chairpersons, staffing specialists) on compliance related topics.
- c. Provide PD entitled, *Money Matters*, to new principals and principals with audit exceptions. This new PD, developed in collaboration with School Operations, will be provided prior to the October 2006 FTE survey.
- d. Disseminate the newly created document, *Local Education Agency (LEA) Implementation Guide* in September 2006. This document will provide school site personnel with the necessary information needed to develop and maintain programs in accordance with federal, state, and local requirements.
- e. Re-issue the Matrix of Services policies/procedures to school site personnel and emphasize the correlation of Individual Education Plan (IEP) services and Matrix domains. Continue to provide staff development training to appropriate personnel on the Matrix of Services.
- f. Encourage the use of the automated Web Interface for Special Educators (WISE) system which automatically calculates Matrix cost factors.
- g. Revise the procedures for students exiting the Hospital Homebound Instructional Program (HHIP) and monitor procedures compliance on a quarterly basis.

2. Department of Juvenile Justice (DJJ)

The greatest source causing monetary adjustment involves the discrepancy in the number of days in term reported (35) versus (30) as supported by the District's calendar for 380 students during the July survey (*Schedule D, finding numbers 197, 202, and 209*). In addition, the attendance records for three students were missing and could not be located (*Schedule D, finding number 198*).

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July 26, 2006
Page 3

Response

The Division of Alternative Outreach collaborated with respective school staff, FTE office staff, as well as district and state offices, in order to identify and make the necessary procedural changes to maintain a high level of compliance. The programmatic changes in addition to the review and follow-up incorporated in the Division of Alternative Outreach corrective action plan will rectify inaccurate reporting of days in term and minimize future findings.

The following corrective actions will be implemented for the 2006-2007 school year:

- a. Coordinate with Information Technology Services (ITS) to make the programmatic changes necessary to adhere to the correct FTE reporting procedures in accordance with the District's approved DJJ calendar, following the guidelines provided by the State Department of Education's Office of Funding and Financial Reporting and the Bureau of Educational Information and Accountability.
- b. Provide PD to all staff responsible for the reporting of attendance regarding accurate attendance reporting and maintenance of records.
- c. Conduct random attendance verification quarterly by administrative and support staff.
- d. Require site administrators to participate in PD entitled, *Money Matters*, in collaboration with School Operations, which will be provided prior to the October 2006 FTE survey.

3. English for Speakers of Other Languages (ESOL)

Ineligible ESOL Courses

"Our examination procedures include an automated test that compares the course numbers reported in the ESOL program to the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that the District incorrectly reported ten Basic courses that were ineligible for such reporting." (Schedule D, finding number 1.)

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 July 26, 2006
 Page 4

Response

Section 1011.62 (g) 4, of the Florida Statutes indicates "An eligible student may be reported for funding in the ESOL program for membership in English and ESOL instruction or home language instruction in the basic subject areas of mathematics, science, social studies, and computer literacy." M-DCPS requires computer literacy for graduation: "A student must successfully complete a computer education course, or a business technology course, or otherwise demonstrate mastery of basic computer literacy skills." The courses listed, as findings are:

Course numbers and titles:	Level
0200040 M/J Emergent Technologies	2
0200060 M/J Intro to Internet	2
0201010 M/J Intermediate Computer	2
0200400 Web Masters	3
0201300 Computer Programming I	2
0200340 Applied Computer Technologies	2
0200320 Advanced Placement Computer Science	3
0201310 Computer Programming	2
0200385 Interactive Design	2

The report indicates that these courses were not on the list provided by the Florida Department of Education (FDOE). M-DCPS staff is not aware of any list of courses or restrictions. Consequently, any course in the four core content areas should be eligible. We are of the opinion that any computer related course should be eligible for weighted funding.

Separate Certification issue:

As per the FDOE ESOL In-service and Certification Timelines that may be found at <http://www.firn.edu/doe/omsle/timeline.htm>, teachers assigned to teach English language arts to students classified as limited English proficient (LEP) are required to obtain the ESOL Endorsement or K-12 ESOL (subject area coverage). In many elementary schools in M-DCPS, LEP students are taught by more than one teacher: the grade level teacher (Kindergarten, First grade), the ESOL resource teacher, and/or the Curriculum Content in the Home Language (CCHL) teacher. According to the above-mentioned requirements, FDOE would require only the teacher who is responsible for instruction in English language arts portion (grade level teacher or ESOL resource teachers) (and who is assigned LEP students) to have the ESOL Endorsement. The CCHL teacher is only responsible for instruction in the core content areas of mathematics, science, and social science and therefore is not required to have the ESOL endorsement.

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Page 5

What may be causing confusion is how the CCHL instruction for the LEP students was reported through the FDOE Student Course Schedule Format using the FEFP Program Number 130 and who was reported as the teacher of record for English/language arts instruction for the LEP students.

Guidelines for reporting ESOL, FEFP Program Number 130 at <http://info.fldoe.org/docushare/dsweb/Get/Document-3199/coefo06-05a.pdf> indicate:

“In these programs, student FTE reported for FEFP funding shall comply with Section 1003.56, Florida Statutes and the instruction shall be provided through courses listed in the current Course Code Directory as ESOL, English through ESOL, and basic subject areas of math, science, social studies, and computer literacy. All students who are reported as LEP and under the ESOL FEFP Program Number 130 must be receiving instruction by appropriately qualified staff that use ESOL and/or heritage language strategies.

If the FEFP Program Number equals 130, then the LEP, PK-12 code must equal LY or LP. Records not meeting these criteria will be nulled during the state processing period.”

The finding implies that any time that the District reports a CCHL course under program 130, the teacher must have the ESOL endorsement. Staff from the Office of Human Resources and the Division of Bilingual Education and World Languages is not in agreement with this negative finding.

School level findings

- a. *The Limited English Proficient (LEP) Student Plans* for many students in the sample were not reviewed and updated; consequently, the student’s reporting in the ESOL program was not adequately supported. In some other cases the files did not contain documentation justifying the students continued placement in ESOL for a fourth year. (Schedule D, finding numbers 3, 4, 11, 12, 22, 23, 44, 47, 53, 55, 56, 57, 61, 63, 64, 66, 74, 81, 91, 92, 93, 99, 100, 107, 108, 117, 118, 119, 128, 129, 136, 139, 141, 142, 150, 157a & 157d, 161, 162, 170, 177, 178, 184, 185, 200, 206, 212, and 213).
- b. “Files for LEP students were missing and could not be located; consequently we could not determine the student’s eligibility for placement in the ESOL program.” (Schedule D, finding numbers 14, 79, 85, 86, 157b, and 195).

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July 26, 2006
Page 6

- c. "The parental notification for some LEP students in the ESOL program was updated. Consequently, we could not determine if the student's parents had been notified appropriately on the student's placement in the ESOL program." (Schedule D, finding numbers 5, 23, 53, 101, 102, 157c, 160, and 184).

Response

The District requires that all schools survey each student at the time of registration and based on the responses assess students to determine English language proficiency. If the student is determined to be LEP, school staff must send a dated letter of notification to the parents informing them of the placement of the child in the ESOL program. The District has developed and distributed standardized letters of notification, available in English, Spanish, and Haitian Creole. A copy of the dated letter is to be maintained in the student's ESOL Program Records folder.

The District provides all schools with a copy of the District Plan for Limited English Proficient Students and the Bulletin 1-C, a procedures manual that includes all guidelines related to instructional services for LEP students. Included are procedures for identification, assessment, placement, and exiting students from the ESOL program. Guidelines for conducting LEP Committee meetings, requirements for monitoring student progress, and updating and maintaining proper documentation are also included in this manual.

The District will continue to conduct workshops, on an on-going basis, to review all procedures related to LEP students. In addition, District level supervisors will continue to visit schools and randomly select student records to review compliance with District's policy and procedures in order to reduce similar errors in the future.

4. Vocational

The two most common problems are missing timecards Job Training Attendance Record (FM5248) and students not employed during the survey period. (Schedule D, finding numbers 104, 105, 106, 113, 114, 124, 125, 133, 134, 135, 146, 147, 148, 155, 166, 171, 172, 179, 180, 188, 189, and 194).

Mr. William O. Monroe, CPA
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Response

Staff from Marketing and Diversified Education will meet with the principals, FTE designees and the teachers from the schools cited in the report, on an individual basis, to address the FTE Audit and arrange to monitor the collection of the timecards at the end of every grading period. It is imperative that every school that has an On-the-Job Training program, monitor the collection of the Job Training Attendance Record (FM5248) and correlate them with the class roster at the end of every grading period to ensure that there is a "timecard" for every student on the teacher's roster. Therefore, teachers will be asked to submit a report at the end of every grading period to ensure proper collection of "timecards."

5. Certification

Response

The most common problems were that teachers were not approved by the School Board to teach out-of-field and parents were not notified of the teacher's out-of-field status. Additionally, ESOL training and scheduling of teachers resulted in a financial impact.

In M-DCPS teachers are hired every day of the school year, including the first through the last days of the FTE window period. The logistics of parental notification letters that are run 2 weeks prior to FTE Week and only twice a year does not capture all teachers. The Office of Human Resources will prepare a service request to have notification letters sent each month to schools that reconciles with the monthly Out-of-Field Board Item.

Teachers transfer and are hired according to their certification eligibility. The District appeals all findings for issue date of certificate (Attorney Legal Opinion attached). In the case of the teacher at South Miami Senior High School, a chronology is attached. It is very clear when reviewing the chronology that the teacher's certificate issue date was the fault of the State, not the District or teacher. (Schedule D, finding number 175.)

The Office of Human Resources will advise Principals and Assistant Principals on the requirements of the Parental Notification via memorandum and the changes to Department of Education Edit Correction Online (DECO) and Integrated Student Information System (ISIS) after school opens, but prior to FTE Week.

Prepare service request to have changes made to DECO and ISIS whereby employee numbers may not be input retroactive after FTE Week. Revise DECO Edit Correction Form (FM-5673) to include hire or assignment change date. FTE Office will not make changes to DECO if either date is after FTE. The Office of Human Resources will provide a more in-depth training for Principals and Assistant Principals on Certification and its impact on FTE.

Mr. William O. Monroe, CPA
July 26, 2006
Page 8

Audit findings that are the result of scheduling at the school-site or failure of a teacher to complete Multicultural Education Training and Advocacy, Inc. (META) training requirements will result in a negative indicator during the end-of-year evaluation process.

6. Transportation

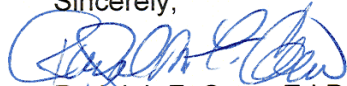
Response

Staff in the Department of Transportation has reviewed the preliminary report on the examination of FEFP Transportation Surveys for Fiscal Year 2004-2005 and agrees with the findings. Staff concurs that all students must be reported in the appropriate membership category, weighted and unweighted special needs students should be reflective of their IEP requirements, and that only students in attendance should be counted during the survey periods. Enhanced, detailed training will be provided to staff and necessary modifications to the student reporting programs will be initiated in order to increase the level of accuracy in reporting to ensure compliance with statutes and rules.

Mr. Freddie Woodson, Associate Superintendent, School Operations, has assumed all activities associated with the audit. Please contact him at 305-995-4252, if you have additional questions or require other information associated with the compliance review of the fiscal year ended June 30, 2005.

We would like to express our appreciation to your staff for the expedient and professional manner in which this audit was conducted.

Sincerely,



Rudolph F. Crew, Ed.D.
Superintendent of Schools

RFC:pvt
L098 (R2776)
Attachments

cc: Ms. Ofelia San Pedro
Dr. Lourdes C. Rovira
Mr. Allen M. Vann
Ms. Bernice T. Ball
Ms. Mariaelena Vidal
Mr. Jerry Klein
Dr. Joanne Urrutia
Ms. Dulce M. Castro
Mr. Joseph A. Estrada