



Internal Audit Report



Summer Services



The District effectively promotes its summer school programs, and mandatory summer programs are effective; but program budget process controls need improvements.

March 2009

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board

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March 10, 2009

Members of The School Board of Miami-Dade County, Florida
Members of the School Board Audit Committee
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

In accordance with the approved Audit Plan for the 2007-08 Fiscal Year, we have performed an audit of Summer Services for the period July 1, 2006 to June 30, 2008. Due to funding cutbacks, the summer school budget shrunk severely from \$30 million in summer 2007 to \$6.8 million in summer 2008. The objectives of the audit were to determine the effectiveness of the District's summer school programs; ensure that parents and guardians of eligible students are adequately notified; verify whether funds were expended properly and with propriety; and verify compliance with applicable laws and rules.

Our audit concluded that the District's mandatory summer school programs appear to be effective and funds were properly spent. However, the effectiveness of most non-mandatory (district priority) programs could not be determined, because benchmarks and performance evaluations for those programs are not performed. Parents and guardians of eligible students were adequately notified about summer school. While funds appeared to have been expended with propriety, some control deficiencies were revealed in the budgeting process for summer school and in contracting practices. Both need improvement. Finally, the Summer Services Department (SSD) complied with applicable laws and rules.

Our findings and recommendations were discussed with management. Their responses along with explanations are included. We would like to thank management for their professionalism, cooperation and courtesies extended to our staff during the audit.

Sincerely,

Allen M. Vann, CPA, Chief Auditor
Office of Management and Compliance Audits

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EXECUTIVE SUMMARY

The District's summer school programs are funded primarily through the general fund. It is evident that the constriction of available funds has impacted the summer services the District provides to its students. For example, due to cutbacks in funding, the summer school budget shrunk from \$30 million in summer 2007 to \$6.8 million in summer 2008. The effect is that only 34,000 students were served in summer 2008 compared to 62,000 students in summer 2007; and only mostly mandatory programs were offered. Moreover, the staffing level in the Summer Services Department (SSD) was decreased by one-third.

Our audit concludes that the mandatory summer programs offered are effective, based on each program's performance measures and other data. Most of the non-mandatory summer programs, however, do not have established performance measures. Hence, their effectiveness could not be readily determined. Performance measures and benchmarks should be developed and monitored annually to determine the effectiveness of each program.

The mechanisms in place to notify the parents and guardians of summer school-eligible students are adequate and

OVERVIEW OF FINDINGS

- Mandatory summer programs offered are effective based on each program's performance measures and other data.
- The effectiveness of most non-mandatory summer programs could not be readily determined because they do not have established performance measures.
- Parents and guardians of summer school-eligible students are adequately notified about the program's availability.
- Budgeted funds were expended properly and appeared to have been expended with propriety. However, the summer school budget process has certain control weaknesses and inefficiencies.
- The Summer Services Department has improved its method of contracting for summer services. However, eight of 21 summer 2007 and 2008 contracts and agreements did not contain specific deliverables.
- Two of the five affiliating agreements in summer 2008 were signed two months after summer school had ended and the other three agreements were not signed as of the end of our fieldwork.

functioning. Notification was adequately conveyed to those parents and guardians.

Budgeted funds were expended properly and appeared to have been expended with propriety. However, our review of the budget process revealed that the 2007 summer school allowable expenditures did not agree with actual budget transfers. Also, 2006 budgeted funds were utilized to cover 2007 summer expenditures. However, the adopted budgets for summer 2006 and summer 2007 were not exceeded. Additionally, as of the end of our fieldwork, the summer 2008 budget process was incomplete. We recognize that the challenging budget crisis being experienced by the District was a major contributing factor for the delay in completing the budget process for summer 2008.

The Summer Services Department has improved its method of contracting for summer services. It now uses a more formal Request For Information (RFI) and committee structure, compared to the informal process formerly used. Notwithstanding, further improvements are needed. Contracts and agreements should contain specific deliverables. Eight of 21 summer 2007 and 2008 contracts and agreements reviewed did not contain specific deliverables. Additionally, two of the five affiliating agreements in summer 2008 were signed two months after summer school had ended and the other three agreements were not signed as of the end of our fieldwork.

Finally, the District's Summer Services Department complied with applicable laws and rules.

Based on the audit evidence obtained, we made seven (7) recommendations. We have received responses to our findings and recommendations from Management and have incorporated them into our report. The detailed findings and recommendations start on page eight (8) of this report and provide additional information that is integral to understanding the substance and context of the conditions noted above.

Our audit also found other matters that were not significant within the context of the audit objectives. Those matters were communicated, orally and in writing, to management.

INTERNAL CONTROLS

Our overall evaluation of internal controls for Summer Services is summarized in the table below.

INTERNAL CONTROLS RATING			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls		X	
Policy & Procedures Compliance	X		
Effect	X		
Information Risk		X	
External Risk	X		

INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
Policy & Procedures Compliance	In compliance	Non-Compliance Issues exist.	Non-compliance issues are pervasive, significant, or have severe consequences.
Effect	Not likely to impact operations or program outcomes.	Impact on outcomes contained.	Negative impact on outcomes.
Information Risk	Information systems are reliable.	Data systems are mostly accurate but can be improved.	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions.
External Risk	None or low.	Potential for damage.	Severe risk of damage.

BACKGROUND

The District provides extended instructional academic services, beyond the regular school year to eligible students through its summer school program. The services are provided by in-house instructional staff and other business partners, including colleges, universities, museums, outreach organizations, and businesses. The Summer Services Department (SSD) is funded primarily through the general fund. Due to the District's cutbacks in funding, the summer school budget decreased from \$30 million in summer 2007 (June 2007 to July 2007) to \$6.8 million in summer 2008 (July 2008).

Approximately 34,000 and 62,000 students were served in the 2008 and 2007 summer school periods, respectively. Availability of funding largely influences the number of students served. Other factors include supplemental funding through federal/state allocations and partnership grant allocations or program fees.

The Summer School program provides certain federal and state mandated programs. They include:

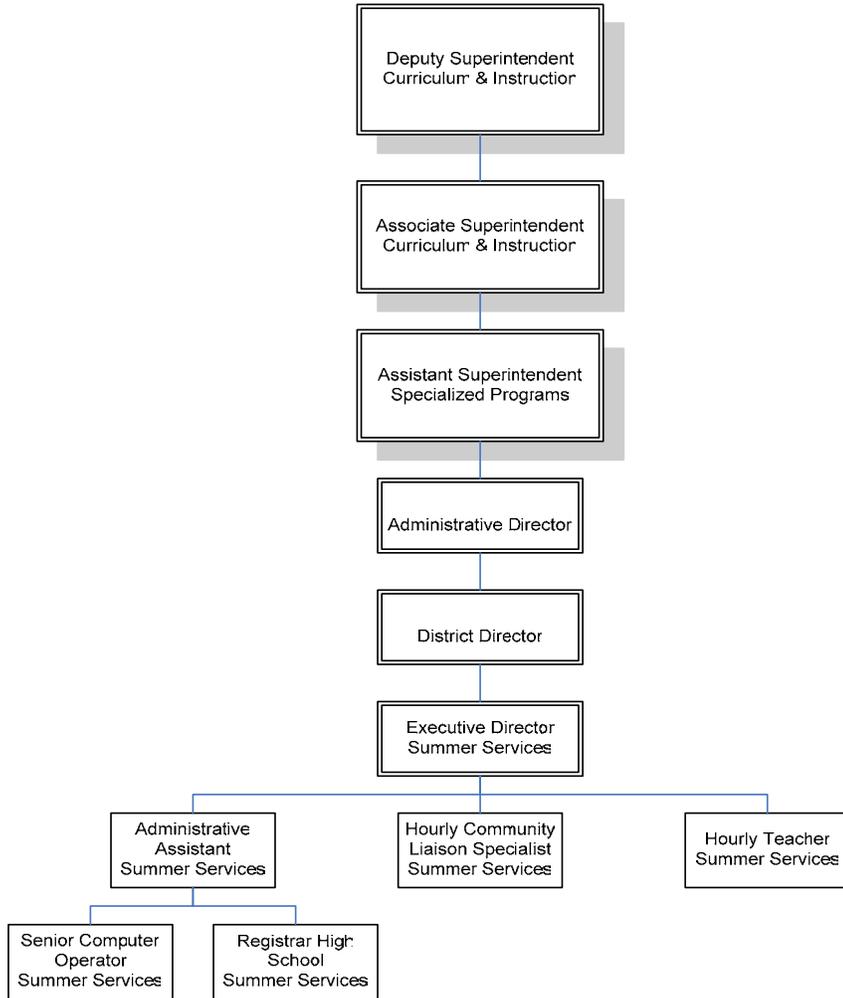
- ◆ Third grade summer reading camps for retained third grade students;
- ◆ Administration of alternative assessment for promotion from third grade;
- ◆ Administration of the Florida Comprehensive Assessment Test (FCAT) for high school graduation;
- ◆ Extended School Year (ESY) services for special needs students.

Parents or guardians of eligible students are notified of the student's eligibility, in advance, through a multi-step process, as follows:

1. The Superintendent of Schools sends a general letter, in multiple languages to eligible students.
2. Each school sends a more specific notification letter, in multiple languages to the eligible students.
3. School counselors meet with each student individually.
4. As summer school period approaches, "media blasts" are delivered via local media.
5. Schools contact parents via "Connect Ed", a telephone messaging system.
6. Program coordinators also contact the parents or guardians of eligible students.

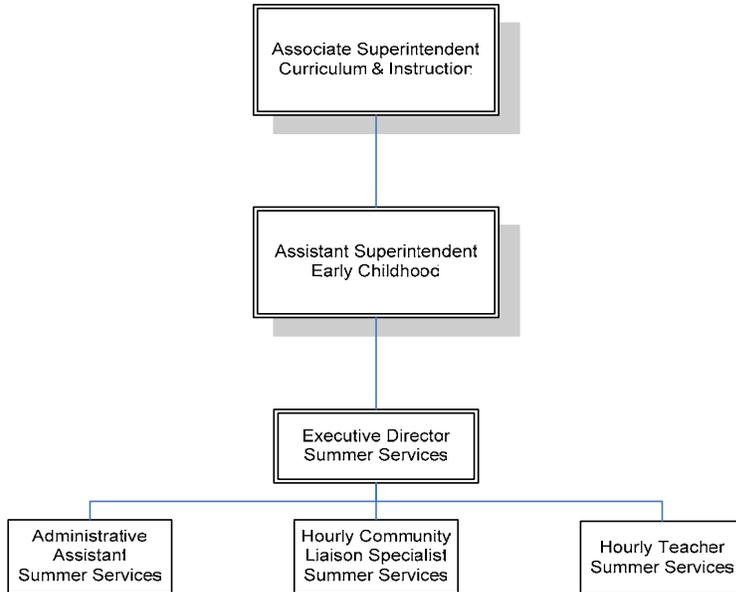
Partial Organizational Chart

Prior to July 1, 2008



Partial Organizational Chart

After July 1, 2008



OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the approved Audit Plan for the 2007-08 fiscal year, we performed an audit of Summer Services. The objectives of the audit were to determine the effectiveness of the District's summer school programs; ensure that parents and guardians of eligible students are adequately notified; verify whether funds were expended properly and with propriety; and verify compliance with applicable laws and rules. The scope of our audit included services provided in summer 2007 and summer 2008.

Procedures performed to satisfy the audit objectives were as follow:

- Interviewed district staff.
- Reviewed district operating policies and procedures, applicable federal laws and regulations, and applicable Florida Statutes.
- Analyzed budgetary allocations for the 2007 and 2008 summer periods.
- Reviewed 2007 and 2008 contracts, agreements, and registrations between the District and other institutions.
- Surveyed parents whose children received mandated services during the 2007 summer period.
- Reviewed third party evaluations of selected summer programs.
- Visited various facilities to observe mandated services and outreach program services provided during the summer 2008 period.
- Performed various other audit procedures as deemed necessary.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit included an assessment of applicable internal controls and compliance with the requirements of policies, procedures, laws, regulations and rules to satisfy our audit objectives.

Our audit also found other matters that were not significant within the context of the audit objectives. Those matters were communicated, orally and in writing, to management.

FINDINGS AND RECOMMENDATIONS

1. MANDATORY SUMMER PROGRAMS ARE EFFECTIVE, BUT BENCHMARKS AND PERFORMANCE MEASURES ARE NEEDED FOR DISTRICT PRIORITY PROGRAMS

The Summer Services Department (SSD) offers various federal and state mandated services, school-based programs, outreach programs, and recovery courses for promotion or graduation during the summer period. The following performance measures were noted for mandated summer programs:

- Pre-test and post-test scores for the Extended School Year (ESY) services received by special needs students,
- Alternative Assessment for Grade Three Promotion (AAGTP) results for the 3rd grade reading camps, and
- Florida Comprehensive Assessment Test (FCAT) Retake results for high school graduation.

Our audit was able to assess the effectiveness of the District's summer school instructional program only through these mandated programs. The documented test scores and performance evaluation results reviewed for these mandated programs suggest that these programs are effective in maintaining or improving academic performance of participating students. For example, students' pre-test and post-test results received from the Division of Special Education reported that 99% and 92% ESY participants in Summer 2007 and 2008, respectively, maintained or improved their skills. Additionally, an evaluation of the summer 2007 Third Grade Summer Reading Camps, completed by the Office of Program Evaluation, concluded that there was a significant statistical difference in the Stanford Achievement Test, 10th Edition (SAT-10) test scores between the participants and non-participants, with the mean score of the participants exceeding that of the non-participants. In fact, the passing rate for the former was two-thirds more than the latter. Preliminary data for summer 2008 indicates that approximately 25% of the students who participated in summer 2008 Third Grade Summer Reading Camps passed the SAT-10 alternate assessment test. The preliminary data further indicated that the passing rates for students in grades 11-13 who participated in 2007 and 2008 FCAT Summer Retake Administration ranged between 15% and 16% (2007), and 11% and 15% (2008) in reading; and between 18% and 23% (2007), and 10% and 19% (2008) in mathematics.

The performance and efficacy of mandated summer programs are well documented. Notwithstanding, the same conclusion is not true for the non-mandatory programs (district priorities). With the exception of the Summer Demonstration School Project (SDSP), there are neither performance measures nor benchmarks for all other (non-mandatory) programs. Therefore, we were unable to determine the effectiveness of these district priority programs.

Performance measures should be developed to objectively assess the effectiveness of each summer program offered. Specifically, performance measures can assist management in identifying which programs require improvements and with making decisions regarding where funding and resources should be allocated or reallocated. In many cases, management may be able to capture performance measures, such as academic grades (in the subsequent school year), as well as high school graduation rates, where applicable, to indicate the effectiveness of certain summer programs.

To determine the extent of instruction occurring within the groups of summer programs offered, we judgmentally selected various summer programs for observations. Specifically, we selected 22 summer programs (including two mandated programs) at 31 locations (M-DCPS schools and non-M-DCPS sites). In 114 program sessions observed, we noted that the students were learning in their instructional setting.

RECOMMENDATION

- 1.1 Develop quantifiable benchmarks and performance measures for all summer programs that have been or are intended to be offered for three or more consecutive years and evaluate program's results and effectiveness. Program results should be used in deciding how to allocate funding and resources to the District's summer program.**

Responsible Department: Summer Services Department

Management Response: The Summer Services Department will collaborate with the Office of Assessment, Research, and Data Analysis (ARDA) to identify benchmarks and assess outcomes for outreach programs implemented for three or more consecutive years during the summer sessions. While all programs selected and implemented during the summer session are required to provide pre-test and post-test data, ARDA will assist in establishing and implementing high standards and

procedures for data collection and analysis to ensure validity of student achievement data used to drive the decision making process. This process will include the following action steps:

- A. Identification of programs with three or more years of summer implementation;
- B. Continuation of the alignment of program goals and expected outcomes with District strategic goals and priorities;
- C. Collaboration with District departments and/or other partners as appropriate;
- D. Identification and/or development of appropriate assessment instrument(s) to be utilized to evaluate program benchmarks and performance measures;
- E. Application of appropriate assessment instrument(s); and
- F. Strategic review of program assessment data.

Technical support will include the identification and/or development of valid, appropriate, and quantifiable progress and outcome measures applicable to each program model. Data findings will be shared with program administrators, community sponsors, and District departments as appropriate. Finally, the analysis of the data will be utilized for consideration of program priority, implementation, and allocation.

2. PARENTS AND GUARDIANS OF ELIGIBLE STUDENTS ARE ADEQUATELY NOTIFIED ABOUT THE DISTRICT'S SUMMER PROGRAM

To determine the extent to which parents or guardians of students who are eligible to receive a mandated summer service are notified, we judgmentally sampled 180 eligible students. The sample was evenly divided between students who were eligible to receive a mandated service in the 2007 summer school period and did not attend (90) and students who attended (90). A survey in English, Spanish, and Haitian Creole was sent via U.S. mail and student backpack to these students' parents/guardians to determine how they were notified and how effective the notification process was. Responses were received from only 12 (13%) parents/guardians whose children were eligible to receive a mandated service and did not attend and from 25 (28%) parents/guardians whose children attended a mandated service. Refer to Appendixes A and B for summaries of the survey results.

Part of the reason why the response rate was low was that only 2 of the 60 parents/guardians responded for their children who were eligible to sit for the FCAT administration for graduation. For the most part, these students have already completed high school with the exception of passing the FCAT.

Because of the relatively low response rates, interpreting the survey results may require some discretion. Nevertheless, the responses received overwhelmingly indicated that the notification regarding summer school eligibility received from the District was adequate, timely, and in the proper language. The majority (68%) of responding parents/guardians also indicated that the child's skill improved as a result of the summer program attended. (See Appendixes A and B.)

RECOMMENDATION

None

3. FUNDS WERE EXPENDED WITH PROPRIETY, BUT IMPROVEMENTS TO THE BUDGET PROCESS ARE NEEDED

The Summer Services Program is funded principally through the general fund. The summer school budgets were established at \$30 million for summer 2007 and \$6.8 million for summer 2008. The drastic decrease in funding from one year to the next was due to budget cutbacks the District experienced.

Budgeted funds were expended properly. Additionally, we found no evidence of impropriety. Notwithstanding, there were certain weaknesses noted in the budgeting process and in reconciling funds budgeted to expended. The following describe the noted conditions:

1. For summer 2007, allowable expenditures of \$13.2 million could not be reconciled to the \$12.5 million actual transfer of budgeted funds to cover those expenditures. The amount of allowable expenditures is determined using the Summer Computer Assisted Staff Allocation System (CASAS), which establishes the allowable positions for each school that will have summer sessions. The current system does not allow for the Summer CASAS to interface with the School Based Budget System (SBBS), which results in staff needing to complete a manual spreadsheet process that is inefficient, prone to error, and does not establish a proper audit trail. The effect is a loss of budgetary control that makes subsequent budget analysis cumbersome.

We are aware of the Office of Budget Management's participation in the development of the new School Based Budget System, based on Cognos that will allow many of the current manual tasks to be automated and will generate reports necessary for reconciliation and monitoring. We are also aware that the new system will operate with or without the implementation of the Business Operating Solutions for Schools (BOSS) system.

2. The expenditure report, product T00730103, from Information Technology Services (ITS) was completed before the August payroll file was run and as a result, \$6.6 million in expenditures for summer 2007 were not available to the budget staff for determining the allowable expenditures to be budgeted. Analysis of the budget personnel's spreadsheet for summer 2007 indicates that 80.28% of total expenditures were allowed. Applying this percentage to the \$6.6 million of expenditures that were not included in the expenditure report, we calculate that \$5.3 in allowable expenditures

was not transferred from the budgeted funds to the various summer locations. In addition, an estimated \$1.3 million in disallowed expenditures were not covered by budget transfers from the locations discretionary accounts. These excess expenditures were covered by the District budget. Despite the omission of expenditures, our analysis indicates that the total budget of \$30 million was not exceeded.

3. Budgeted funds were not applied to the correct reporting period. The general ledger indicates that \$1,305,000 was transferred from summer 2006 budgeted funds to cover summer 2007 expenditures.
4. The 2008 summer session ended on July 30, 2008. However, as of December 12, 2008, the budget process was not complete. Best business practices dictate that the budget be completed in a timely manner in order to function as an effective control over the use of resources. We realize that the ongoing budget crisis in the District has diverted resources in the Office of Budget Management from performing this task. As a result, the locations do not have timely budget data to guide them in their planning for the use of resources for the remainder of the fiscal year. The risk is present that by the time budget transfers are made from the locations' discretionary funds to cover any disallowed expenditures, the discretionary funds may well be depleted and the district would have to fund these expenditures from its contingency funds.

RECOMMENDATIONS

- 3.1 **The Office of Budget Management and ITS should coordinate to ensure that the necessary automated reconciliation and monitoring features are implemented into the new School Based Budget System and the Business Operating Solutions for Schools (BOSS) currently being developed.**

Responsible Department: Office of Budget Management

Management Response: During FY 2007-2008, the Office of Budget Management began the upgrade of the budget development system to fully automate the development of the budget, utilizing state of the art technology, called COGNOS. This system, which has been developed in conjunction with ITS, will replace the current 20 year-old CASAS system in the development of the budget.

COGNOS can operate independently of the ERP system; however, given the fact that the School Board supported restructuring the ERP Project to include finance, the final design of the COGNOS system will be fully integrated with ERP. The new system will be fully tested with ITS and will be utilized in the development of the summer school budget for FY 2010-2011.

3.2 The Office of Budget Management and ITS should coordinate closely and test any future reports generated from the new School Based Budget System currently being developed.

Responsible Department: Office of Budget Management

Management Response: The Office of Budget Management concurs with this finding and will coordinate and test all reports generated from the new School-Based Budget System currently being developed. In fact, the Office of Budget Management will author and run most of the budget reports with the COGNOS system.

3.3 Develop procedures that clearly designate the control account for each fiscal year so that budget transfers will be applied consistently to the expenditures of the correct period. Since the new School Based Budget System (SBBS) does not depend on implementation of the Business Operating Solutions for Schools (BOSS), implement the new system for summer sessions as quickly as possible.

Responsible Department: Office of Budget Management

Management Response: The Office of Budget Management will implement a process that requires the use of a single control account that must be zeroed out at the end of the annual summer school session. Staff will also design and monitor a report that summarizes all transactions to the control account, using the COGNOS reporting system.

3.4 Complete the budget process as soon as possible after the summer session closes.

Responsible Department: Office of Budget Management

Management Response: The Office of Budget Management will assign staff to reconcile and close out the summer school budget and related expenditures, no later than 90 days after the conclusion of summer session.

4. ENHANCE AND TIMELY EXECUTE FUTURE CONTRACTS FOR SUMMER SERVICES

Our review of 18 summer 2007 and three summer 2008 contracts, agreements, and registrations disclosed that six and two, respectively, did not contain specific deliverables. Written deliverables delineate expectation and responsibility of both parties to the agreement, thereby reducing or eliminating conflicts and misunderstandings. Without written deliverables, it is very difficult, if not impossible, to determine whether both entities provided each other all services that were agreed upon.

Moreover, for the 2008 summer school, affiliating agreements were not timely executed. Some agreements were signed nearly two months after the end of summer school. Three affiliating agreements between the District and Miami-Dade College remained unsigned as of the end of audit fieldwork. Management revealed that this condition occurred due to the ongoing budget shortfalls, which prevented them from knowing, in a timely manner, which programs could be offered during summer 2008. A signed contract between two entities demonstrates that both are in agreement with respect to all terms, including insurance, liability, etc.

Prior to summer 2008, the Summer Services Department (SSD) offered various outreach programs with both fee-paying and non-fee-paying contracts, agreements, and registrations. For summer 2008, all affiliating agreements were non-fee-paying. As indicated above, specified deliverables are delineated in some of the contracts, agreements, and registrations, but not in all. Prior to 2008, the contracting process was informal and based mostly on the previous year's collaborations. For summer 2008, with the assistance of Procurement Management, SSD employed a more formal process utilizing a request for information (RFI) and an eight member committee structure.

RECOMMENDATIONS

- 4.1 Include specific deliverables in all written contracts, agreements, and registrations; and monitor whether deliverables are received as agreed upon by both parties.**

Responsible Department: Summer Services Department

Management Response: The contract and agreement process will be revisited. Measures to help ensure efficiency and accuracy will be identified. Templates for contracts and agreements will be designed; these will reflect detailed provisions regarding deliverables. Enhanced monitoring procedures will be implemented including methods for improved registration verification. A process rubric to include benchmarks and timelines will be utilized to ensure timely review and completion of required activities. Training pertinent to the templates and process rubric will be provided for staff and collaborative partners to promote comprehensive awareness of the contractual and monitoring process.

4.2 Ensure that all future contracts and agreements are signed by both parties prior to the start of the summer school.

Responsible Department: Summer Services Department

Management Response: Contract and agreement processing timelines will be established and revised annually as appropriate. For each stage of the process, a checklist will be developed which reflects timely follow-up dates and signature verification. Contracts and agreements not in compliance with processing deadline dates for any given stage will be identified. Vested parties will be notified regarding the potential impact to the timely implementation and/or cancellation of program(s), should contracts and agreements not comply.

Appendix A – Twenty-five 2007 Summer School Attendees’ Parents/Guardians Survey Results

Twenty-five 2007 Summer School Attendees’ Parents/Guardians Survey Results	
Questions	Responses
1 Any correspondence from M-DCPS that informed you of your child’s eligibility to attend this course during the 2007 summer period?	<ul style="list-style-type: none"> • 84% responded “yes” • 16% responded “no”
2a. If you did receive notification, what exactly did you receive?	<ul style="list-style-type: none"> • 64% responded they received it via mail, meeting, school letter phone call, etc. • 28% either did not answer this question or placed “N/A” • 8% responded “no”
2b. Was the notification received more than once?	<ul style="list-style-type: none"> • 36% responded “yes” • 32% responded “no” • 32% either did not answer this question or placed “N/A”
3a. How effective was the method of communication you received in Question No. 1?	<ul style="list-style-type: none"> • 52% either did not answer this question or placed “N/A” • 44% responded “good/very good”, “effective/very effective”, etc. • 4% responded “no”
3b. Would you have preferred another method of communication instead?	<ul style="list-style-type: none"> • 72% responded “no” • 20% responded “yes” • 8% either did not answer this question or placed “N/A”
3c. If so, which one?	<ul style="list-style-type: none"> • 88% either did not answer this question or placed “NA” • 8% responded “telephone call” • 4% responded “no”
4. Was notification received in the appropriate language?	<ul style="list-style-type: none"> • 88% responded “yes” • 8% either did not answer this question or placed “NA” • 4% responded “no”
5. Was sufficient time provided to notify you of your child’s eligibility?	<ul style="list-style-type: none"> • 80% responded “yes” • 20% responded “no”
6. Has your child improved in this area as a result of the Summer School course(s) attended?	<ul style="list-style-type: none"> • 68% responded “yes” • 20% responded “no” • 12% either did not answer this question or placed “NA”

Appendix B – Twelve 2007 Summer School Non-Attendees’ Parents/Guardians Survey Results

Twelve 2007 Summer School Non-Attendees’ Parents/Guardians Survey Results	
Questions	Responses
1 Any correspondence from M-DCPS that informed you of your child’s eligibility to attend this course during the 2007 summer period?	<ul style="list-style-type: none"> • 75% responded “yes” • 25% responded “no”
2a. If you did receive notification, what exactly did you receive?	<ul style="list-style-type: none"> • 58% responded they received it via mail, meeting, school letter, phone call, etc. • 42% either did not answer this question or placed “N/A”
2b. Was the notification received more than once?	<ul style="list-style-type: none"> • 42% responded “yes” • 42% responded “no” • 16% either did not answer this question or placed “N/A”
3a. How effective was the method of communication you received in Question No.1?	<ul style="list-style-type: none"> • 50% either did not answer this question or placed “N/A” • 42% responded “good/very good”, “effective/very effective”, etc. • 8% were miscellaneous answers
3b. Would you have preferred another method of communication instead?	<ul style="list-style-type: none"> • 75% responded “no” • 17% either did not answer this question or placed “N/A” • 8% responded “yes”
3c. If so, which one?	<ul style="list-style-type: none"> • 92% either did not answer this question or placed “NA” • 8% responded “no”
4. Was notification received in the appropriate language?	<ul style="list-style-type: none"> • 83% responded “yes” • 9% either did not answer this question or placed “NA” • 8% responded “no”
5. Was sufficient time provided to notify you of your child’s eligibility?	<ul style="list-style-type: none"> • 75% responded “yes” • 17% either did not answer this question or placed “N/A” • 8% responded “no”
6. Why did your child not attend?	<ul style="list-style-type: none"> • 33% responded “medical reasons, limited hours, or parent could not take child” • 25% responded “not notified” • 25% either did not answer this question or placed “NA” • 17% child did attend the summer program

MANAGEMENT'S RESPONSE: Appendix C – Summer Services Department

TRANSMITTAL



March 6, 2009

TO: Ms. Milagros Fornell, Associate Superintendent
Curriculum and Instruction

FROM: Ms. Valtena G. Brown, Assistant Superintendent *VB/mf*
Early Childhood, Curriculum and Instruction

**SUBJECT: RECOMMENDATION RESPONSES TO THE DRAFT REPORT-AUDIT
FROM DISTRICT SUMMER SERVICES**

Mr. Vann,

The attached document has been reviewed and is ready for your approval.

Approved: *Milagros Fornell*
Ms. Milagros Fornell, Associate Superintendent
Curriculum and Instruction

2009 MAR -6 PM 2:1
MANAGEMENT A
OFFICE OF

AUDIT OF DISTRICT SUMMER SERVICES

Recommendation Responses
Date Received: February 24, 2009

Responsible Department: Summer Services
Date Submitted: March 6, 2009

RECOMMENDATION:

- 1.1 Develop quantifiable benchmarks and performance measures for all summer programs that have been or are intended to be offered for three or more consecutive years and evaluate program's results and effectiveness. Program results should be used in deciding how to allocate funding and resources to the District's summer program.

RESPONSE:

The Summer Services Department will collaborate with the Office of Assessment, Research, and Data Analysis (ARDA) to identify benchmarks and assess outcomes for outreach programs implemented for three or more consecutive years during the summer sessions. While all programs selected and implemented during the summer session are required to provide pre-test and post-test data, ARDA will assist in establishing and implementing high standards and procedures for data collection and analysis to ensure validity of student achievement data used to drive the decision making process. This process will include the following action steps:

- A. Identification of programs with three or more years of summer implementation;
- B. Continuation of the alignment of program goals and expected outcomes with District strategic goals and priorities;
- C. Collaboration with District departments and/or other partners as appropriate;
- D. Identification and/or development of appropriate assessment instrument(s) to be utilized to evaluate program benchmarks and performance measures;
- E. Application of appropriate assessment instrument(s); and
- F. Strategic review of program assessment data.

Technical support will include the identification and/or development of valid, appropriate, and quantifiable progress and outcome measures applicable to each program model. Data findings will be shared with program administrators, community sponsors, and District departments as appropriate. Finally, the analysis of the data will be utilized for consideration of program priority, implementation, and allocation.

RECOMMENDATION:

- 4.1 Include specific deliverables in all written contracts, agreements, and registrations; and monitor whether deliverables are received as agreed upon by both parties.

RESPONSE:

The contract and agreement process will be revisited. Measures to help ensure efficiency and accuracy will be identified. Templates for contracts and agreements will be designed; these will reflect detailed provisions regarding deliverables. Enhanced monitoring procedures will be implemented including methods for improved registration verification. A process rubric to include benchmarks and timelines will be utilized to ensure timely review and completion of required activities. Training pertinent to the templates and process rubric will be provided for staff and collaborative partners to promote comprehensive awareness of the contractual and monitoring process.

RECOMMENDATION:

- 4.2 Ensure that all future contracts and agreements are signed by both parties prior to the start of the summer school.

RESPONSE:

Contract and agreement processing timelines will be established and revised annually as appropriate. For each stage of the process, a checklist will be developed which reflects timely follow-up dates and signature verification. Contracts and agreements not in compliance with processing deadline dates for any given stage will be identified. Vested parties will be notified regarding the potential impact to the timely implementation and/or cancellation of program(s), should contracts and agreements not comply.

MANAGEMENT'S RESPONSE: Appendix D – Office of Budget Management

MEMORANDUM

RHH:48
March 9, 2009
305-995-1225

TO: Mr. Allen Vann, Chief Auditor
Office of Management and Compliance Audits

FROM: Richard H. Hinds, Associate Superintendent/Chief Financial Officer
Financial Services 

**SUBJECT: RESPONSE TO OFFICE OF MANAGEMENT AND COMPLIANCE
AUDITS INTERNAL AUDIT REPORT – SUMMER SERVICES**

Attached is the response to the internal audit report – Summer Services as requested.

Staff will be present at the Audit Committee meeting on March 17, 2009, to answer questions should they arise.

If you have questions please contact me at 995-1225 or Ms. Judith M. Marte, Chief Budget Officer, at 305-995-1226.

RHH:sg

Attachment

cc: Mr. Trevor Williams
Mr. Michael Hernandez

**Office of Budget Management
Response to the Office of Management & Compliance Audits
Internal Audit Report – Summer Services**

3.1 Management Response

During FY 2007-2008, the Office of Budget Management began the upgrade of the budget development system to fully automate the development of the budget, utilizing state of the art technology, called COGNOS. This system, which has been developed in conjunction with ITS, will replace the current 20 year-old CASAS system in the development of the budget.

COGNOS can operate independently of the ERP system; however, given the fact that the School Board supported restructuring the ERP Project to include finance, the final design of the COGNOS system will be fully integrated with ERP. The new system will be fully tested with ITS and will be utilized in the development of the summer school budget for FY 2010-2011.

3.2 Management Response

The Office of Budget Management concurs with this finding and will coordinate and test all reports generated from the new School-Based Budget System currently being developed. In fact, the Office of Budget Management will author and run most of the budget reports with the COGNOS system.

3.3 Management Response

The Office of Budget Management will implement a process that requires the use of a single control account that must be zeroed out at the end of the annual summer school session. Staff will also design and monitor a report that summarizes all transactions to the control account, using the COGNOS reporting system.

3.4 Management Response

The Office of Budget Management will assign staff to reconcile and close out the summer school budget and related expenditures, no later than 90 days after the conclusion of summer session.

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

INTERNAL AUDIT REPORT



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