

# MEMORANDUM

MTG/2020-2021/M018

September 3, 2020

**TO:** The Honorable Chair and Members of The School Board of Miami-Dade County, Florida

Members of The School Board Audit and Budget Advisory Committee

Mr. Alberto M. Carvalho, Superintendent of Schools

**FROM:** Maria T. Gonzalez, Chief Auditor  
Office Management and Compliance Audits

**SUBJECT: MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM FULL-TIME EQUIVALENT STUDENT ENROLLMENT AND STUDENT TRANSPORTATION FOR THE FISCAL YEAR ENDED JUNE 30, 2019-SUMMARY OF RESULTS**

In their Attestation Examination, the Auditor General (AG) reported that, except for the noncompliance disclosed in the report related to teachers and student transportation, the Miami-Dade County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. For the 2018-2019 fiscal year, according to this audit report, the District received \$692.6 million in State funding through FEFP (for both traditional and charter schools).

Based on the FEFP/FTE audit findings, the estimated gross dollar effect of the FEFP/FTE audit adjustments (disallowance) for the 2018-2019 fiscal year is a negative \$370,300, of which \$300,724 is applicable to traditional schools other than charter schools and \$69,576 is applicable to charter schools. These audit results are a marked improvement when compared to the previous audit results in 2016-2017. During that year, the audit adjustments (disallowance) amounted to a negative \$1,345,814, of which \$744,626 was applicable to traditional schools and \$601,188 was applicable to charter schools.

The report's *Table of Contents* lists the different schedules that provide information on populations, test selection, results, and related data. Specifically, *Schedule D* on pages 13-33 reports a total of 80 individual school findings related to Full-Time Equivalent Student Enrollment; while *Schedule G* on pages 46-54 provides detail of the 11 transportation-related findings in this year's report. During the previous audit, the number of findings reported amounted to 133 and 13, respectively.

In response to this year's audit results, the Administration has indicated general agreement with the findings and has implemented corrective action to satisfy all recommendations in the report. The charter schools have also agreed with most of the findings and have provided action plans outlining corrective steps to be implemented at each impacted charter school.

The District's response to the audit findings is on pages 57-72 of the report. The Independent Auditor's Report on Full-Time Equivalent Student Enrollment is on pages 1-3, while the Independent Auditor's Report on Student Transportation is on pages 41-43.

cc: School Board Attorney



**MIAMI-DADE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2019



Sherrill F. Norman, CPA  
Auditor General

### **Board Members and Superintendent**

During the 2018-19 fiscal year, Alberto M. Carvalho served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dr. Steve Gallon III	1
Dr. Dorothy Bendross-Mindingall	2
Dr. Martin S.Karp, Vice Chair	3
Perla Tabares-Hantman, Chair	4
Susie V. Castillo	5
Maria Teresa "Mari Tere" Rojas	6
Dr. Lubby Navarro	7
Dr. Marta Pérez	8
Dr. Lawrence S. Feldman	9

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General are available at:

[FLAuditor.gov](http://FLAuditor.gov)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722**

**MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD**  
**TABLE OF CONTENTS**

	Page No.
SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment .....	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments .....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	13
Findings .....	13
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	34
NOTES TO SCHEDULES.....	37
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>41</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	44
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	46
Findings .....	46
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	55
NOTES TO SCHEDULES.....	56
MANAGEMENT’S RESPONSE .....	57

# **MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD**

## **LIST OF ABBREVIATIONS**

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

# SUMMARY

---

SUMMARY OF ATTESTATION EXAMINATION
------------------------------------

Except for the material noncompliance described below involving teachers and student transportation, the Miami-Dade County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted:

- State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 74 of the 354 teachers in our test. Eighty (23 percent) of the 354 teachers in our test taught at charter schools and 31 (42 percent) of the 74 teachers with exceptions taught at charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 104 of the 510 students in our student transportation test, in addition to 138 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 80 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.8439 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 88.0739 (71.5257 applicable to District schools other than charter schools and 16.5482 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 174 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$370,300 (negative 88.0739 times \$4,204.42), of which \$300,724 is applicable to District schools other than charter schools and \$69,576 is applicable to charter schools.

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

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

## THE DISTRICT

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

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 364 schools other than charter schools, 131 charter schools, 3 virtual charter schools, 2 cost centers, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$692.6 million was provided through the FEFP to the District for the District-reported 345,550.87 unweighted FTE as recalibrated, which included 68,302.87 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## FEFP

### FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School.



The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>1</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$20.3 million for student transportation as part of the State funding through the FEFP.

---

<sup>1</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. For more information on surveys.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Miami-Dade County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 2018-19* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers, the Miami-Dade County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>2</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively.

---

<sup>2</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
July 14, 2020

# SCHEDULE A

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

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2019, the Miami-Dade County District School Board (District) reported to the DOE 345,550.87 unweighted FTE as recalibrated, which included 68,302.87 unweighted FTE as recalibrated for charter schools, at 364 District schools other than charter schools, 131 charter schools, 3 virtual charter schools, 2 cost centers, and 1 virtual education cost center.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (501) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (40,820) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students</u>	<u>Recalibrated</u>		<u>Proposed</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	492	24	26,960	303	0	218,811.6700	235.3192	254.8938
Basic with ESE Services	493	25	6,586	218	9	78,790.2000	203.7605	(7.9829)
ESOL	467	23	5,770	869	31	37,314.2600	537.4501	(208.6675)
ESE Support Levels 4 and 5	160	14	674	329	14	2,785.4800	304.4680	(19.3140)
Career Education 9-12	94	8	<u>830</u>	<u>346</u>	<u>21</u>	<u>7,849.2600</u>	<u>92.6881</u>	<u>(21.7733)</u>
All Programs	501	25	<u>40,820</u>	<u>2,065</u>	<u>75</u>	<u>345,550.8700</u>	<u>1,373.6859</u>	<u>(2.8439)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,357, of which 1,156 are applicable to District schools other than charter schools and 201 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 74 of the 354 teachers in our test.<sup>3</sup> Of the 354 teachers in our test, 80 (23 percent) taught at charter schools and 31 (42 percent) of the 74 teachers with exceptions taught at charter schools.

## **Proposed Adjustments**

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

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

---

<sup>3</sup> For teachers, the material noncompliance is composed of Findings 4, 5, 6, 7, 8, 9, 11, 12, 13, 16, 18, 19, 21, 22, 25, 26, 27, 29, 31, 32, 35, 36, 37, 38, 40, 41, 42, 43, 44, 46, 47, 49, 50, 53, 54, 55, 62, 66, 67, 70, 71, 75, 76, 79, and 80 on *SCHEDULE D.*

## SCHEDULE B

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

#### District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.0000	1.108	1.1080
102 Basic 4-8	40.4426	1.000	40.4426
103 Basic 9-12	90.6999	1.000	90.6999
111 Grades K-3 with ESE Services	(1.0000)	1.108	(1.1080)
112 Grades 4-8 with ESE Services	(2.5000)	1.000	(2.5000)
113 Grades 9-12 with ESE Services	(1.4829)	1.000	(1.4829)
130 ESOL	(88.9162)	1.185	(105.3657)
254 ESE Support Level 4	(18.4989)	3.619	(66.9475)
255 ESE Support Level 5	(.8151)	5.642	(4.5988)
300 Career Education 9-12	(21.7733)	1.000	(21.7733)
Subtotal	(2.8439)		(71.5257)

#### Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	51.9053	1.108	57.5111
102 Basic 4-8	70.8460	1.000	70.8460
112 Grades 4-8 with ESE Services	(3.0000)	1.000	(3.0000)
130 ESOL	(119.7513)	1.185	(141.9053)
Subtotal	.0000		(16.5482)

#### Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	52.9053	1.108	58.6191
102 Basic 4-8	111.2886	1.000	111.2886
103 Basic 9-12	90.6999	1.000	90.6999
111 Grades K-3 with ESE Services	(1.0000)	1.108	(1.1080)
112 Grades 4-8 with ESE Services	(5.5000)	1.000	(5.5000)
113 Grades 9-12 with ESE Services	(1.4829)	1.000	(1.4829)
130 ESOL	(208.6675)	1.185	(247.2710)
254 ESE Support Level 4	(18.4989)	3.619	(66.9475)
255 ESE Support Level 5	(.8151)	5.642	(4.5988)
300 Career Education 9-12	(21.7733)	1.000	(21.7733)
Total	(2.8439)		(88.0739)

Notes: (1) See NOTE A7.

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

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



## SCHEDULE C

### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0072*</u>	<u>#0102*</u>	<u>#0231</u>	
101 Basic K-3	9.0413	23.6536	.....	32.6949
102 Basic 4-8	3.2636	21.4465	2.0884	26.7985
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	(1.0000)	(1.0000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(12.3049)	(45.1001)	(1.0884)	(58.4934)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

\*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0661</u>	<u>#1015*</u>	<u>#1121</u>	<u>#2111</u>	
101	32.6949	1.0000	2.6862	.....	.....	36.3811
102	26.7985	3.3324	.....	4.8556	8.1351	43.1216
103	.0000	.....	.....	.....	.....	.0000
111	.0000	(1.0000)	.....	.....	.....	(1.0000)
112	(1.0000)	.....	.....	(1.0000)	.....	(2.0000)
113	.0000	.....	.....	.....	.....	.0000
130	(58.4934)	(3.3324)	(2.6862)	(3.8556)	.....	(68.3676)
254	.0000	.....	.....	.....	(7.3200)	(7.3200)
255	.0000	.....	.....	.....	(.8151)	(.8151)
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>.0000</u>	<u>.0000</u>

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

\*Charter School

**Proposed Adjustments (1)**

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#5003</u></b>	<b><u>#6004*</u></b>	<b><u>#6014*</u></b>	<b><u>#6020*</u></b>	<b><u>Balance Forward</u></b>
101	36.3811	.....	.....	.....	.....	36.3811
102	43.1216	20.7811	.4998	22.5006	16.1250	103.0281
103	.0000	.....	.....	.....	.....	.0000
111	(1.0000)	.....	.....	.....	.....	(1.0000)
112	(2.0000)	(.5000)	.....	.....	(3.0000)	(5.5000)
113	.0000	.....	.....	.....	.....	.0000
130	(68.3676)	(13.7721)	(.4998)	(22.5006)	(13.1250)	(118.2651)
254	(7.3200)	(6.5090)	.....	.....	.....	(13.8290)
255	(.8151)	.....	.....	.....	.....	(.8151)
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>.0000</u>	<u>.0000</u>

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

\*Charter School

**Proposed Adjustments (1)**

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#6060*</u></b>	<b><u>#6681</u></b>	<b><u>#7051</u></b>	<b><u>#7111</u></b>	<b><u>Balance Forward</u></b>
101	36.3811	16.5242	.....	.....	.....	52.9053
102	103.0281	7.0105	1.2500	.....	.....	111.2886
103	.0000	.....	.....	15.5850	14.8491	30.4341
111	(1.0000)	.....	.....	.....	.....	(1.0000)
112	(5.5000)	.....	.....	.....	.....	(5.5000)
113	.0000	.....	.....	.....	.....	.0000
130	(118.2651)	(23.5347)	(1.2500)	(15.5225)	(6.6586)	(165.2309)
254	(13.8290)	.....	.....	(.0625)	(1.2615)	(15.1530)
255	(.8151)	.....	.....	.....	.....	(.8151)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(6.9290)</u>	<u>(6.9290)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

\*Charter School

**Proposed Adjustments (1)**

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#7141</u></b>	<b><u>#7151</u></b>	<b><u>#7201</u></b>	<b><u>#7411</u></b>	<b><u>Balance Forward</u></b>
101	52.9053	.....	.....	.....	.....	52.9053
102	111.2886	.....	.....	.....	.....	111.2886
103	30.4341	9.6876	4.5456	7.6099	4.8469	57.1241
111	(1.0000)	.....	.....	.....	.....	(1.0000)
112	(5.5000)	.....	.....	.....	.....	(5.5000)
113	.0000	.....	(1.9831)	.....	.....	(1.9831)
130	(165.2309)	(9.6876)	(1.1875)	(7.6099)	(4.5969)	(188.3128)
254	(15.1530)	.....	(1.3750)	.....	(.2500)	(16.7780)
255	(.8151)	.....	.....	.....	.....	(.8151)
300	<u>(6.9290)</u>	<u>(.2565)</u>	<u>(.3668)</u>	<u>(1.0086)</u>	<u>(.2920)</u>	<u>(8.8529)</u>
Total	<u>.0000</u>	<u>(.2565)</u>	<u>(.3668)</u>	<u>(1.0086)</u>	<u>(.2920)</u>	<u>(1.9239)</u>

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

<b><u>No. Program</u></b>	<b><u>Brought Forward</u></b>	<b><u>Proposed Adjustments (1)</u></b>		<b><u>Total</u></b>
		<b><u>#7461</u></b>	<b><u>#7721</u></b>	
101 Basic K-3	52.9053	.....	.....	52.9053
102 Basic 4-8	111.2886	.....	.....	111.2886
103 Basic 9-12	57.1241	27.4981	6.0777	90.6999
111 Grades K-3 with ESE Services	(1.0000)	.....	.....	(1.0000)
112 Grades 4-8 with ESE Services	(5.5000)	.....	.....	(5.5000)
113 Grades 9-12 with ESE Services	(1.9831)	.5002	.....	(1.4829)
130 ESOL	(188.3128)	(15.4977)	(4.8570)	(208.6675)
254 ESE Support Level 4	(16.7780)	(.5002)	(1.2207)	(18.4989)
255 ESE Support Level 5	(.8151)	.....	.....	(.8151)
300 Career Education 9-12	<u>(8.8529)</u>	<u>(12.5004)</u>	<u>(.4200)</u>	<u>(21.7733)</u>
Total	<u>(1.9239)</u>	<u>(.5000)</u>	<u>(.4200)</u>	<u>(2.8439)</u>

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

## ***SCHEDULE D***

---

### **FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT**

#### **Overview**

Miami-Dade County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2018-19* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

#### **Findings**

*Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### **Proposed Net Adjustments (Unweighted FTE)**

#### **Districtwide – Reporting of Bell Schedules**

1. [Ref. 10201/101501/107001/112101/219101/237101/606002] Student course schedules were incorrectly reported for 7 of the 24 non-virtual schools tested. The daily instructional and bell schedules provided for the 7 schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the daily instructional and bell schedules. We noted differences ranging from 10 to 510 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW as reflected in the schools' daily instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this erroneous reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

#### **Summerville Advantage Academy (#0072) Charter School**

2. [Ref. 7201] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Summerville Advantage Academy (#0072) Charter School** (Continued)

102 Basic 4-8	.4100	
130 ESOL	<u>(.4100)</u>	.0000

3. [Ref. 7202] The English language proficiency of four ELL students was not assessed and an ELL committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8080	
102 Basic 4-8	.7896	
130 ESOL	<u>(1.5976)</u>	.0000

4. [Ref. 7272] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	3.0909	
130 ESOL	<u>(3.0909)</u>	.0000

5. [Ref. 7270/71/73] Three teachers were not properly certified and were not approved by the Charter School Board to teach out of field in Elementary Education (Ref. 7271) or ESOL (Ref. 7270/71/73). In addition, the teachers had earned none (Ref. 7270), only 60 (Ref. 7271), or 120 (Ref. 7273) of the 300 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-1.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 7270</u>		
101 Basic K-3	5.1424	
130 ESOL	<u>(5.1424)</u>	.0000

<u>Ref. 7271</u>		
102 Basic 4-8	.4400	
130 ESOL	<u>(.4400)</u>	.0000

<u>Ref. 7273</u>		
102 Basic 4-8	1.6240	
130 ESOL	<u>(1.6240)</u>	.0000

.0000

**Miami Community Charter School (#0102)**

6. [Ref. 10270] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:



**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Miami Community Charter School (#0102)** (Continued)

101 Basic K-3	8.9040	
130 ESOL	<u>(8.9040)</u>	.0000

7. [Ref. 10271] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in Elementary Education. We propose the following adjustment:

101 Basic K-3	2.0264	
102 Basic 4-8	1.5639	
130 ESOL	<u>(3.5903)</u>	.0000

8. [Ref. 10272/74/75] Three teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 10272</u>		
102 Basic 4-8	7.6834	
130 ESOL	<u>(7.6834)</u>	.0000

<u>Ref. 10274</u>		
102 Basic 4-8	5.9276	
130 ESOL	<u>(5.9276)</u>	.0000

<u>Ref. 10275</u>		
102 Basic 4-8	6.2716	
130 ESOL	<u>(6.2716)</u>	.0000

9. [Ref. 10273] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	12.7232	
130 ESOL	<u>(12.7232)</u>	.0000

.0000

**Aventura Waterways K-8 Center (#0231)**

10. [Ref. 23101] The EP for one student enrolled in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Aventura Waterways K-8 Center (#0231)** (Continued)

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

11. [Ref. 23170] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.7552	
130 ESOL	<u>(.7552)</u>	.0000

12. [Ref. 23171] One teacher was not properly certified and was not approved by the School Board to teach out of field until January 16, 2019, which was after the October 2018 reporting survey period. The teacher held certification in Elementary Education but taught a course that required certification in Physics. We also noted that the parents of the student were not notified of the teacher's out-of-field status until February 4, 2019. We propose the following adjustment:

102 Basic 4-8	.0833	
130 ESOL	<u>(.0833)</u>	.0000

13. [Ref. 23172] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

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

**Caribbean K-8 Center (#0661)**

14. [Ref. 66101] School records did not demonstrate that the parents of one ESE student were timely notified of the date the student's EP meeting was to be held. We propose the following adjustment:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000

**Findings**

**Caribbean K-8 Center (#0661)** (Continued)

15. [Ref. 66102] The English language proficiency of three ELL students was not assessed by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	2.6660	
130 ESOL	<u>(2.6660)</u>	.0000

16. [Ref. 66170] 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 English. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.6664	
130 ESOL	<u>(.6664)</u>	.0000
		<u>.0000</u>

**Academir Charter School Preparatory (#1015)**

17. [Ref. 101504] School records did not evidence that one ELL student's parents were notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.3862	
130 ESOL	<u>(.3862)</u>	.0000

18. [Ref. 101570] The parents of students taught by one out of field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.7552	
130 ESOL	<u>(.7552)</u>	.0000

19. [Ref. 101571] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline until December 21, 2018, which was after the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.5448	
130 ESOL	<u>(1.5448)</u>	.0000
		<u>.0000</u>

**Findings**

**Coral Way K-8 Center (#1121)**

20. [Ref. 112102] The IEP for one ESE student lacked the required professionals' signatures documenting participation in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

21. [Ref. 112170] 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 that required certification in English. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	3.8556	
130 ESOL	<u>(3.8556)</u>	.0000
		<u>.0000</u>

**Hialeah Gardens Elementary School (#2111)**

22. [Ref. 211170] 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 classes that also required the Autism Spectrum Disorder endorsement. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	8.1351	
254 ESE Support Level 4	<u>(7.3200)</u>	
255 ESE Support Level 5	<u>(.8151)</u>	.0000
		<u>.0000</u>

**South Dade Middle School (#5003)**

23. [Ref. 500301] The IEPs for eight ESE students lacked the required professionals' signatures documenting participation in the development of the students' IEPs. In addition, one student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

102 Basic 4-8	5.9998	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	
254 ESE Support Level 4	<u>(5.4998)</u>	.0000

**Findings**

**South Dade Middle School (#5003)** (Continued)

24. [Ref. 500302] School records did not demonstrate that the parents of two ESE students were timely notified of the students' IEP meetings in accordance with the scheduled meeting dates. We propose the following adjustment:

102 Basic 4-8	1.0092	
254 ESE Support Level 4	(1.0092)	.0000

25. [Ref. 500370/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Elementary Education. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 500370</u>		
102 Basic 4-8	2.2656	
130 ESOL	(2.2656)	.0000

<u>Ref. 500371</u>		
102 Basic 4-8	4.6140	
130 ESOL	(4.6140)	.0000

26. [Ref. 500372/73] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none (Ref. 500372) of the 60 in-service training points or had not earned the required points until October 21, 2018, which was after the October 2018 reporting survey period (Ref. 500373) in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 500372</u>		
102 Basic 4-8	4.1135	
130 ESOL	(4.1135)	.0000

<u>Ref. 500373</u>		
102 Basic 4-8	1.6128	
130 ESOL	(1.6128)	.0000

27. [Ref. 500374] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**South Dade Middle School (#5003) (Continued)**

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

**Somerset Academy Charter Middle School (#6004)**

28. [Ref. 600401] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4165	
130 ESOL	(.4165)	.0000

29. [Ref. 600470] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Math until February 4, 2019, which was after the October 2018 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.0833	
130 ESOL	(.0833)	.0000
		<u>.0000</u>

**Imater Academy Middle School (#6014) Charter School**

30. [Ref. 601401] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	(.4284)	.0000

31. [Ref. 601470/71/75] Three teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 601470		
102 Basic 4-8	4.4892	
130 ESOL	(4.4892)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Imater Academy Middle School (#6014) Charter School** (Continued)

<u>Ref. 601471</u>		
102 Basic 4-8	1.2138	
130 ESOL	<u>(1.2138)</u>	.0000

<u>Ref. 601475</u>		
102 Basic 4-8	3.8611	
130 ESOL	<u>(3.8611)</u>	.0000

32. [Ref. 601472/73/74] Three teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 601472</u>		
102 Basic 4-8	5.8624	
130 ESOL	<u>(5.8624)</u>	.0000

<u>Ref. 601473</u>		
102 Basic 4-8	4.3609	
130 ESOL	<u>(4.3609)</u>	.0000

<u>Ref. 601474</u>		
102 Basic 4-8	2.2848	
130 ESOL	<u>(2.2848)</u>	.0000

.0000

**Aspira Raul Arnaldo Martinez Charter School (#6020)**

33. [Ref. 602001] The IEPs for two students and the EP for one student lacked the required professionals' signatures documenting participation in the development of the students' IEPs and EP. We propose the following adjustment:

102 Basic 4-8	3.0000	
112 Grades 4-8 with ESE Services	<u>(3.0000)</u>	.0000

34. [Ref. 602002] The ESOL files for nine ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	5.1250	
130 ESOL	<u>(5.1250)</u>	.0000

35. [Ref. 602070] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Aspira Raul Arnaldo Martinez Charter School (#6020) (Continued)**

102 Basic 4-8	.9375	
130 ESOL	(.9375)	.0000

36. [Ref. 602071] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.1250	
130 ESOL	(2.1250)	.0000

37. [Ref. 602072/74] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field in Reading. We also noted that the parents of the students were not notified (Ref. 602072) or were not notified until February 4, 2019, (Ref. 602074) of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 602072</u>		
102 Basic 4-8	3.0625	
130 ESOL	(3.0625)	.0000

<u>Ref. 602074</u>		
102 Basic 4-8	1.3125	
130 ESOL	(1.3125)	.0000

38. [Ref. 602073] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.5625	
130 ESOL	(.5625)	.0000
		<u>.0000</u>

**Aspira Leadership and College Preparatory Academy (#6060) Charter School**

39. [Ref. 606001] The ESOL file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.7358	
130 ESOL	(.7358)	.0000



**Findings**

**Aspira Leadership and College Preparatory Academy (#6060) Charter School** (Continued)

40. [Ref. 606070/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field in Reading (Ref. 606070) and Elementary Education (Ref. 606072). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 606070</u>		
102 Basic 4-8	1.5684	
130 ESOL	<u>(1.5684)</u>	.0000
 <u>Ref. 606072</u>		
101 Basic K-3	1.7961	
102 Basic 4-8	1.3098	
130 ESOL	<u>(3.1059)</u>	.0000

41. [Ref. 606071/73] Two teachers taught Primary Language Arts (Ref. 606071/73) and Basic subject area courses (Ref. 606071) to classes that included ELL students but were not approved by the Charter School Board to teach such students out of field. We also noted that the parents were not notified of one teacher's (Ref. 606073) out-of-field status until February 4, 2019, which was after the October 2018 reporting survey period and one teacher (Ref. 606071) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 606071</u>		
101 Basic K-3	3.6790	
130 ESOL	<u>(3.6790)</u>	.0000
 <u>Ref. 606073</u>		
101 Basic K-3	8.3231	
130 ESOL	<u>(8.3231)</u>	.0000

42. [Ref. 606074] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Elementary Education. We propose the following adjustment:

102 Basic 4-8	2.4531	
130 ESOL	<u>(2.4531)</u>	.0000

43. [Ref. 606075] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in English. We propose the following adjustment:

<b>Findings</b>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
-----------------	--	--

**Aspira Leadership and College Preparatory Academy (#6060) Charter School** (Continued)

102 Basic 4-8	.9434	
130 ESOL	<u>(.9434)</u>	.0000

44. [Ref. 606076] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	2.7260	
130 ESOL	<u>(2.7260)</u>	.0000
		<u>.0000</u>

**Palm Springs Middle School (#6681)**

45. [Ref. 668101] ELL Committees for two ELL students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2500	
130 ESOL	<u>(1.2500)</u>	.0000
		<u>.0000</u>

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

46. [Ref. 705170/71/72/74] Four teachers were not properly certified and were not approved by the School Board to teach out of field in Reading (Ref. 705170/72); English and Social Science (Ref. 705171); and Math Grades 9-12 (Ref. 705174). We also noted that the parents of the students were not notified of the teachers' out-of-field status and one of the teachers (Ref. 705174) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 705170</u>		
103 Basic 9-12	6.0929	
130 ESOL	<u>(6.0929)</u>	.0000

<u>Ref. 705171</u>		
103 Basic 9-12	.8829	
130 ESOL	<u>(.8204)</u>	
254 ESE Support Level 4	<u>(.0625)</u>	.0000

<u>Ref. 705172</u>		
103 Basic 9-12	5.7135	
130 ESOL	<u>(5.7135)</u>	.0000

**Findings**

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

Ref. 705174		
103 Basic 9-12	2.5832	
130 ESOL	<u>(2.5832)</u>	.0000

47. [Ref. 705173] One teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute teacher; however, our review of this teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215 (1) (c) and 1012.01 (2) (a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55 (1) (b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of services rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services and did not hold any certification, or was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.3125	
130 ESOL	<u>(.3125)</u>	.0000
		<u>.0000</u>

**Hialeah Senior High School (#7111)**

48. [Ref. 711101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Hialeah Senior High School (#7111)** (Continued)

103 Basic 9-12	.3750	
130 ESOL	<u>(.3750)</u>	.0000

49. [Ref. 711170/72/73] Three teachers were not properly certified and were either not approved to teach out of field (Ref. 711173) or not approved until January 16, 2019, which was after the October 2018 reporting survey period (Ref. 711170/72), in Business Education (Ref. 711173), Elementary Education (Ref. 711170), and Chemistry (Ref. 711172). We also noted that the parents of the students were not notified of one teacher's (Ref. 711173) out-of-field status. We propose the following adjustments:

<u>Ref. 711170</u>		
103 Basic 9-12	1.2615	
254 ESE Support Level 4	<u>(1.2615)</u>	.0000

<u>Ref. 711172</u>		
103 Basic 9-12	2.2025	
130 ESOL	<u>(2.2025)</u>	.0000

<u>Ref. 711173</u>		
103 Basic 9-12	6.9290	
300 Career Education 9-12	<u>(6.9290)</u>	.0000

50. [Ref. 711171] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	4.0811	
130 ESOL	<u>(4.0811)</u>	.0000
		<u>.0000</u>

**Dr. Michael M. Krop Senior High School (#7141)**

51. [Ref. 714101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.4165	
130 ESOL	<u>(.4165)</u>	.0000

**Findings**

**Dr. Michael M. Krop Senior High School (#7141) (Continued)**

52. [Ref. 714102] Timecards were not available at the time of our examination and could not be subsequently located for three Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.2565)	(.2565)
---------------------------	---------	---------

53. [Ref. 714170/72] Two teachers were approved by the School Board in a prior year to teach Math (Ref. 714170) or Physics (Ref. 714172) out of field but earned none of the required 6 semester hours of college credit toward the out-of-field assignments prior to teaching out of field in the 2018-19 school year. In addition, one teacher (Ref. 714172) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 714170</u>		
103 Basic 9-12	.1666	
130 ESOL	(.1666)	.0000

<u>Ref. 714172</u>		
103 Basic 9-12	3.9728	
130 ESOL	(3.9728)	.0000

54. [Ref. 714171/74] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 714171</u>		
103 Basic 9-12	2.1545	
130 ESOL	(2.1545)	.0000

<u>Ref. 714174</u>		
103 Basic 9-12	1.1554	
130 ESOL	(1.1554)	.0000

55. [Ref. 714173] 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 Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Dr. Michael M. Krop Senior High School (#7141)** (Continued)

103 Basic 9-12	1.8218	
130 ESOL	<u>(1.8218)</u>	.0000
		<u>(.2565)</u>

**Homestead Senior High School (#7151)**

56. [Ref. 715101] School records did not demonstrate that the parents of three ESE students were timely notified of the students' IEP (one student) or EP (two students) meetings. We propose the following adjustment:

103 Basic 9-12	2.4831	
113 Grades 9-12 with ESE Services	<u>(2.4831)</u>	.0000

57. [Ref. 715102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

58. [Ref. 715103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3750	
130 ESOL	<u>(.3750)</u>	.0000

59. [Ref. 715104] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

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

60. [Ref. 715105] The timecards for two Career Education 9-12 students who participated in OJT indicated that the students did not work during the applicable reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(.2418)</u>	(.2418)
---------------------------	----------------	---------

**Findings**

**Homestead Senior High School (#7151) (Continued)**

61. [Ref. 715106] The timecard was not signed by the student's employer for one Career Education 9-12 student who participated in OJT. In addition, more work hours were reported than were supported by the student's timecard. We propose the following adjustment:

300 Career Education 9-12	(.1250)	(.1250)
---------------------------	---------	---------

62. [Ref. 715170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Math Grades 9-12 (Ref. 715170) and Social Science (Ref. 715171). We also noted that the parents of the students were not notified of the teachers' out-of-field status and that one of the teachers (Ref. 715170) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 715170</u>		
103 Basic 9-12	.5625	
130 ESOL	(.5625)	.0000
 <u>Ref. 715171</u>		
103 Basic 9-12	.8750	
254 ESE Support Level 4	(.8750)	.0000
		<u>(.3668)</u>

**Miami Beach Senior High School (#7201)**

63. [Ref. 720101] The *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. In addition, the English language proficiency of one of the students was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.0420	
130 ESOL	(1.0420)	.0000

64. [Ref. 720102] Timecards were not available at the time of our examination and could not be subsequently located for eight Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.8836)	(.8836)
---------------------------	---------	---------

**Findings**

**Miami Beach Senior High School (#7201)** (Continued)

65. [Ref. 720103] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student did not work during the February 2019 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.1250)	(.1250)
---------------------------	---------	---------

66. [Ref. 720170/71] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 720170</u>		
103 Basic 9-12	5.0311	
130 ESOL	( <u>5.0311</u> )	.0000

<u>Ref. 720171</u>		
103 Basic 9-12	.1834	
130 ESOL	( <u>.1834</u> )	.0000

67. [Ref. 720172] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Physics until February 4, 2019, which was after the October 2018 reporting survey period. In addition, the teacher taught a Basic subject course to a class that included ELL students but earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.3534	
130 ESOL	( <u>1.3534</u> )	.0000
		<u>(1.0086)</u>

**Miami Northwestern Senior High School (#7411)**

68. [Ref. 741101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	( <u>.5000</u> )	.0000



**Findings**

**Miami Northwestern Senior High School (#7411)** (Continued)

69. [Ref. 741103] Timecards were not available at the time of our examination and could not be subsequently located for three Career Education students 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.2920)	(.2920)
---------------------------	---------	---------

70. [Ref. 741170/72/73/75] Four teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 741170</u>		
103 Basic 9-12	2.2298	
130 ESOL	(2.2298)	.0000

<u>Ref. 741172</u>		
103 Basic 9-12	.4077	
130 ESOL	(.4077)	.0000

<u>Ref. 741173</u>		
103 Basic 9-12	.2418	
130 ESOL	(.2418)	.0000

<u>Ref. 741175</u>		
103 Basic 9-12	.5015	
130 ESOL	(.5015)	.0000

71. [Ref. 741171/74] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Elementary Education and Engineering and Technical Education (Ref. 741171) or Social Science (Ref. 741174). We propose the following adjustments:

<u>Ref. 741171</u>		
103 Basic 9-12	.2500	
254 ESE Support Level 4	(.2500)	.0000

<u>Ref. 741174</u>		
103 Basic 9-12	.7161	
130 ESOL	(.7161)	.0000

(.2920)

**Findings**

**Miami Senior High School (#7461)**

72. [Ref. 746101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.4002	
130 ESOL	(.4002)	.0000

73. [Ref. 746102] The timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.5000)	(.5000)
---------------------------	---------	---------

74. [Ref. 746103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	(.5002)	.0000

75. [Ref. 746170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Reading (Ref. 746170) or Business Education (Ref. 746171). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 746170</u>		
103 Basic 9-12	12.0503	
130 ESOL	(12.0503)	.0000

<u>Ref. 746171</u>		
103 Basic 9-12	12.0004	
300 Career Education 9-12	(12.0004)	.0000

76. [Ref. 746172] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline until December 2, 2018, which was after the October 2018 reporting survey period. We propose the following adjustment:

103 Basic 9-12	3.0472	
130 ESOL	(3.0472)	.0000
		(.5000)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**South Miami Senior High School (#7721)**

77. [Ref. 772101] The timecard for one Career Education 9-12 student who participated in OJT was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.2500)	(.2500)
---------------------------	---------	---------

78. [Ref. 772102] More work hours were reported for one Career Education 9-12 student who participated in OJT than were supported by the student's timecard. We propose the following adjustment:

300 Career Education 9-12	(.1700)	(.1700)
---------------------------	---------	---------

79. [Ref. 772170/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Emotionally Handicapped (Ref. 772170) and ESE (Ref. 772173) but taught classes that also required the Autism Spectrum Disorder endorsement. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 772170</u>		
103 Basic 9-12	.9332	
254 ESE Support Level 4	(.9332)	.0000

<u>Ref. 772173</u>		
103 Basic 9-12	.2875	
254 ESE Support Level 4	(.2875)	.0000

80. [Ref. 772171/72] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 772171</u>		
103 Basic 9-12	.8750	
130 ESOL	(.8750)	.0000

<u>Ref. 772172</u>		
103 Basic 9-12	3.9820	
130 ESOL	(3.9820)	.0000

(.4200)

**Proposed Net Adjustment**

**(2.8439)**

## SCHEDULE E

---

### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### RECOMMENDATIONS

We recommend that Miami-Dade County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (2) The English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) parents are timely invited to attend their child's IEP or EP meeting and the IEP or EP meeting includes the required participants' input which is documented and maintained in each student's file; (5) parents are timely notified of their child's ESOL placement; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (7) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms; (9) teachers hold a valid Florida teaching certificate or are otherwise eligible to teach; (10) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field, and parents are timely notified when their children are assigned to teachers teaching out of field; (11) out-of-field teachers earn the college credit or in-service training points required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines and teachers have obtained the required college credits prior to being approved out of field in another certification subject area; and (12) all teachers, including the teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE Rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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

#### REGULATORY CITATIONS

##### **Reporting**

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

*FTE General Instructions 2018-19*

### **Attendance**

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

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

*FTE General Instructions 2018-19*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

### **ESOL**

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

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

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

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

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

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

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

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

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

### **Career Education On-The-Job Attendance**

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

### **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2018-19*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

### **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

### **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

---

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

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

## 1. The District

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

The governing body of the District is the District School Board that is composed nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 364 schools other than charter schools, 131 charter schools, 3 virtual charter schools, 2 cost centers, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$692.6 million was provided through the FEFP to the District for the District-reported 345,550.87 unweighted FTE as recalibrated, which included 68,302.87 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

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

## 3. FTE Student Enrollment

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

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

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

#### **7. Educational Programs**

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



## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
--

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Bell Schedules	1
1. Summerville Advantage Academy*	2 through 5
2. Miami Community Charter School*	6 through 9
3. Aventura Waterways K-8 Center	10 through 13
4. Caribbean K-8 Center	14 through 16
5. Academir Charter School Preparatory*	17 through 19
6. South Florida Autism Charter School, Inc.*	NA
7. Coral Way K-8 Center	20 and 21
8. Hialeah Gardens Elementary School	22
9. Spanish Lake Elementary School	NA
10. West Hialeah Gardens Elementary School	NA
11. South Dade Middle School	23 through 27
12. Somerset Academy Charter Middle School*	28 and 29
13. Imater Academy Middle School*	30 through 32
14. Aspira Raul Arnaldo Martinez Charter School*	33 through 38
15. Aspira Leadership and College Preparatory Academy*	39 through 44
16. Palm Springs Middle School	45
17. Miami-Dade Online Academy-Virtual Instruction Program	NA
18. G. Holmes Braddock Senior High School	46 and 47
19. Hialeah Senior High School	48 through 50

20. Dr. Michael M. Krop Senior High School	51 through 55
21. Homestead Senior High School	56 through 62
22. Miami Beach Senior High School	63 through 67
23. Miami Northwestern Senior High School	68 through 71
24. Miami Senior High School	72 through 76
25. South Miami Senior High School	77 through 80

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Miami-Dade County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Miami-Dade County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>4</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

---

<sup>4</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

*SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

**Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
July 14, 2020

## SCHEDULE F

---

### POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2019. (See NOTE B.) The population of vehicles (2,363) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (94,440) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	308
Hazardous Walking	1,156
IDEA – PK through Grade 12, Weighted	5,760
All Other FEFP Eligible Students	<u>87,216</u>
Total	<u>94,440</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 104 of 510 students in our student transportation test.<sup>5</sup>

---

<sup>5</sup> For student transportation, the material noncompliance is composed of Findings 7, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(24)	-	-
Our tests included 510 of the 94,440 students reported as being transported by the District.	-	104	(43)
In conjunction with our general tests of student transportation we identified certain issues related to 138 additional students.	-	<u>138</u>	<u>(131)</u>
Total	<u>(24)</u>	<u>242</u>	<u>(174)</u>

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

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

# SCHEDULE G

---

## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Miami-Dade County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

### **Students Transported Proposed Net Adjustments**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 61] The number of buses in operation was overstated by 24 buses due to data entry errors when keying in the bus numbers. We propose the following adjustments:

#### **July 2018 Survey**

Number of Buses in Operation (5)

#### **October 2018 Survey**

Number of Buses in Operation (7)

#### **February 2019 Survey**

Number of Buses in Operation (12)  
(24)

0



**Findings**

2. [Ref. 51] Our general tests disclosed that the number of DIT were not reported in accordance with the applicable District instructional calendars for those who participated in center to center vocational, dual enrollment, and ESE community-based programs. The students were reported for 9, 12, 19, 20, 29, 30, 31, 34, 35, 36, 40, 42, 51, 54, 60, 72, 83, 87, or 88 DIT but should have been reported for 5, 9, 10, 13, 14, 16, 17, 18, 25, 27, 30, 32, 33, 38, 39, 43, 45, 50, 65, 66, 85, or 90 DIT. In addition, our general tests also disclosed that 36 of these students were not eligible for State transportation funding. Specifically, 25 students were transported from center to center but were not enrolled in ESE or Career and Technical Education programs and transportation records did not evidence that 11 students participated in a center to center program for which the transportation was provided. We propose the following adjustments:

**October 2018 Survey**

85 Days in Term

All Other FEFP Eligible Students	2
----------------------------------	---

83 Days in Term

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

51 Days in Term

All Other FEFP Eligible Students	(21)
----------------------------------	------

50 Days in Term

All Other FEFP Eligible Students	21
----------------------------------	----

36 Days in Term

All Other FEFP Eligible Students	(5)
----------------------------------	-----

35 Days in Term

IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(13)

34 Days in Term

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

29 Days in Term

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

17 Days in Term

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

<b><u>Findings</u></b>		<b><u>Students Transported Proposed Net Adjustments</u></b>
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	13	
<u>13 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>12 Days in Term</u>		
All Other FEFP Eligible Students	(6)	(11)
<b>February 2019 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	26	
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(25)	
<u>87 Days in Term</u>		
All Other FEFP Eligible Students	(24)	
<u>72 Days in Term</u>		
All Other FEFP Eligible Students	(34)	
<u>66 Days in Term</u>		
All Other FEFP Eligible Students	49	
<u>65 Days in Term</u>		
All Other FEFP Eligible Students	21	
<u>60 Days in Term</u>		
All Other FEFP Eligible Students	(13)	
<u>54 Days in Term</u>		
All Other FEFP Eligible Students	(18)	
<u>43 Days in Term</u>		
All Other FEFP Eligible Students	7	
<u>42 Days in Term</u>		
All Other FEFP Eligible Students	(28)	
<u>40 Days in Term</u>		
All Other FEFP Eligible Students	(20)	

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>39 Days in Term</u> All Other FEFP Eligible Students	5
<u>38 Days in Term</u> All Other FEFP Eligible Students	21
<u>36 Days in Term</u> All Other FEFP Eligible Students	(8)
<u>32 Days in Term</u> All Other FEFP Eligible Students	4
<u>31 Days in Term</u> All Other FEFP Eligible Students	(10)
<u>30 Days in Term</u> All Other FEFP Eligible Students All Other FEFP Eligible Students	12 (3)
<u>27 Days in Term</u> All Other FEFP Eligible Students	12
<u>25 Days in Term</u> All Other FEFP Eligible Students	6
<u>20 Days in Term</u> All Other FEFP Eligible Students	(3)
<u>19 Days in Term</u> All Other FEFP Eligible Students	(7)
<u>18 Days in Term</u> All Other FEFP Eligible Students	2
<u>14 Days in Term</u> All Other FEFP Eligible Students	9
<u>10 Days in Term</u> All Other FEFP Eligible Students	11
<u>9 Days in Term</u> All Other FEFP Eligible Students All Other FEFP Eligible Students	9 (33)

<u>Findings</u>		<b>Students Transported Proposed Net Adjustments</b>
-----------------	--	--

5 Days in Term

All Other FEFP Eligible Students	7	(25)
----------------------------------	---	------

3. [Ref. 52] Our general tests disclosed that two students were incorrectly reported in the Hazardous Walking ridership category. The students were in middle school and were not eligible to be reported in the Hazardous Walking ridership category. We propose the following adjustment:

**October 2018 Survey**

90 Days in Term

Hazardous Walking	(2)	(2)
-------------------	-----	-----

4. [Ref. 53] Our general tests disclosed that 15 students were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. District records did not evidence that the students were classified as students with disabilities under the IDEA. However, we determined that 7 of the students lived 2 miles or more from their assigned schools and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2018 Survey**

20 Days in Term

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

**October 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	2	

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	<u>5</u>	(8)

5. [Ref. 54] Our general tests disclosed that 32 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under the IDEA or that the students' parents were enrolled in the Teenage Parent Program; consequently, the students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**Findings**

**October 2018 Survey**

**90 Days in Term**

All Other FEFP Eligible Students (15)

**February 2019 Survey**

**90 Days in Term**

All Other FEFP Eligible Students (17) (32)

6. [Ref. 55] Our general tests disclosed that three students were not eligible to be reported for State transportation funding. The students were enrolled in programs (McKay Scholarship Program [two students] or Virtual Education Program [one student]) which are not eligible for FEFP-funded transportation services. We propose the following adjustments:

**October 2018 Survey**

**90 Days in Term**

All Other FEFP Eligible Students (2)

**February 2019 Survey**

**90 Days in Term**

All Other FEFP Eligible Students (1) (3)

7. [Ref. 56] Sufficient documentation was not maintained to support the reporting of 75 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby's Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01 (Technical Assistance Note)*, dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations, and includes a DOE *Hazardous Walking Site Review Checklist* (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

**Findings**

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

We determined that 43 of the 75 students lived more than 2 miles from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category with the remaining 32 students not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

Hazardous Walking	(35)
All Other FEFP Eligible Students	18

**February 2019 Survey**

90 Days in Term

Hazardous Walking	(40)	
All Other FEFP Eligible Students	<u>25</u>	(32)

8. [Ref. 57] Our general tests disclosed that 13 students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were reported as being transported on city buses; however, documentation to support the students' ridership was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(8)
----------------------------------	-----

**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(5)</u>	(13)
----------------------------------	------------	------

9. [Ref. 58] Twenty-one students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The IEPs for 20 of the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and the IEP for 1 student was not available at  
*(Finding Continues on Next Page)*

**Findings**

the time of our examination and could not be subsequently located. We determined that 18 of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2018 Survey**

20 Days in Term

IDEA - PK through Grade 12, Weighted	(19)
All Other FEFP Eligible Students	16

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	(3)

10. [Ref. 59] Six students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

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

**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(4)</u>	(6)
----------------------------------	------------	-----

11. [Ref. 60] Our general tests disclosed that 39 students (2 students were in our tests) were not eligible to be reported for State transportation funding. Specifically, 34 students were not enrolled in school during the FTE membership week and 5 students were enrolled as home school students or attending a private school during the applicable reporting survey periods. We propose the following adjustments:

**July 2018 Survey**

30 Days in Term

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

20 Days in Term

IDEA - PK through Grade 12, Weighted	(29)
--------------------------------------	------

**October 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(6)

		<b><u>Students Transported Proposed Net Adjustments</u></b>
<b><u>Findings</u></b>		
<b>February 2019 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<b>June 2019 Survey</b>		
<u>30 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(39)
<b>Proposed Net Adjustment</b>		<b><u>(174)</u></b>



## SCHEDULE H

---

### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Miami-Dade County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurate and the data input of the bus numbers is reviewed for accuracy; (2) the number of DIT is accurately reported and documentation is maintained to support that reporting; (3) only eligible students in grades kindergarten through 6 attending an elementary school are reported in the Hazardous Walking ridership category; (4) only ESE students classified as students with disabilities under the IDEA whose IEPs document one of the five criteria required for weighted classification are reported in the IDEA - PK through Grade 12, Weighted ridership category; (5) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (6) only students enrolled in programs eligible for transportation services or require students be transported to a physical school center are reported for State transportation funding; (7) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category; (8) documentation is retained to support the reporting of students transported on city buses; (9) students transported center to center who are not enrolled in ESE or Career and Technical Programs are not reported for State transportation funding; (10) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (11) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding.

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

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*  
*FTE General Instructions 2018-19 (Appendix F)*

## NOTES TO SCHEDULES

### NOTE A - SUMMARY STUDENT TRANSPORTATION

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

#### 1. Student Eligibility

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

#### 2. Transportation in Miami-Dade County

For the fiscal year ended June 30, 2019, the District received \$20.3 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	392	1,218	2,597
October 2018	992	46,210	3,023
February 2019	970	46,940	2,805
June 2019	<u>9</u>	<u>72</u>	<u>0</u>
Totals	<u>2,363</u>	<u>94,440</u>	<u>8,425</u>

#### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

### NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

---



**Miami-Dade County Public Schools**

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Miami-Dade County School Board**  
Perla Tabares Hantman, Chair  
Dr. Steve Gallon III, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Susie V. Castillo  
Dr. Lawrence S. Feldman  
Dr. Martin Karp  
Dr. Lubby Navarro  
Dr. Marta Pérez  
Mari Tere Rojas

July 14, 2020

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

Dear Ms. Norman:

Staff has reviewed your preliminary and tentative report providing a list of findings, proposed adjustments, and recommendations on your examination of compliance with State requirements related to the classification, assignment, and verification of full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Upon review of the audit findings cited in the report for corrective action, Management generally agrees with the findings.

The Exit Conference was held on February 26, 2020, with staff from Miami-Dade County Public Schools (M-DCPS) and staff from the State of Florida's Office of the Auditor General (AG). At the completion of the exit conference, all documentation pertinent to this examination was provided to and accepted by Mr. Christopher E. Tynes, C.P.A., Audit Coordinator, Office of the Auditor General, who was the auditor in charge of the examination.

Pursuant to Section 11.45(4)(d), Florida Statutes, we are providing a written statement of explanation concerning the findings identified in your report, including proposed corrective action for each finding. Non-compliance related to the reported FTE student enrollment resulted in 80 findings, with a potential impact on the District's weighted FTE of negative 88.0736 (71.5257 applicable to District schools other than charter schools, and 16.5482 applicable to charter schools). Non-compliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 174 students. For District schools, the estimated dollar impact of the AG's proposed adjustments to the reported FTE student enrollment is \$300,724. For charter schools, the impact is \$69,576. This results in a combined impact of \$370,300.

As noted in the responses attached, Management generally agrees with the findings cited in the report and has implemented corrective action to satisfy all recommendations in Schedules D and G on pages 10 and 40 of the report that are applicable to the findings agreed upon and accepted by Management. Attached are Management's response and

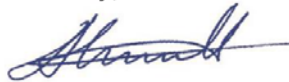
*School Board Administration Building • 1450 N.E. 2<sup>nd</sup> Avenue • Miami, FL 33132  
305-995-1000 • [www.dadeschools.net](http://www.dadeschools.net)*

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

- Districtwide Reporting of Bell Schedules;
- Teacher Certification;
- English Language Learners (ELL);
- Exceptional Student Education (ESE);
- Gifted;
- Career and Technical Education (OJT)
- Charter Schools; and
- Student Transportation

Management welcomes this exercise as it ensures that the District remains focused on compliance as well as the implementation of best practices and efficiencies. Furthermore, we would like to express our appreciation to you and your staff for the professional manner in which the audit was conducted and the interaction of the audit team with District staff. If you have any questions or need additional information, please contact Mr. Jaime G. Torrens, Chief of Staff, Office of the Superintendent, at 305 995-2393.

Sincerely,



Alberto M. Carvalho,  
Superintendent of Schools

AMC:irmc  
L061

Attachment

cc: School Board Attorneys  
Superintendent's Cabinet  
Ms. Maria T. Gonzalez

**2018-2019 AG-FEFP  
Preliminary Tentative Report  
List of Findings/Management Responses**

Traditional Public Schools
<p><b>Finding related to Districtwide Reporting of Bell Schedules</b>  <i>Class Minutes Weekly were overstated when compared with School Bell Schedules</i></p>
<p><b>Management's response:</b>  After carefully reviewing the Auditor General's report, the District agrees with the findings regarding incorrect reporting of class minutes.  A collaborative effort among the School Operations; Assessment, Research and Data Analysis; Federal and State Compliance Office; Office of Academic and Transformation; Division of Exceptional Education; and Information Technology Services has allowed for the implementation of the following corrective actions to better align the reported students' course schedules with the school's daily instructional and bell schedule, and minimize differences between the two.  An analysis of most frequently utilized instructional program codes was conducted, and the program codes were revised to better align with the program specifications and class weekly minutes in accordance with the Student Progression Plan. These programs were created and are easily applicable to a large percentage of students without modification.</p> <ul style="list-style-type: none"> <li>• Collaboratively, the various District offices streamlined and identified a universal set of instructional minutes/programs based on the frequency analysis and created a report by grade level for school use.</li> <li>• Instructional minutes were further reviewed to align instructional minutes in core subjects and local Special Program instructional minutes within the allotted time of individual schools' bell schedules.</li> <li>• Modifications to weekly time requirements to provide scheduling flexibility are being aligned to the students' bell schedules.</li> <li>• The District has developed a set of business rules that provides guidance to schools when making schedule changes.</li> <li>• Information Technology Services, in collaboration with the Federal and State Compliance Office, will create an exception product report that will identify bell schedules and student schedules that have an excess of the Class Weekly Minutes for monitoring.</li> <li>• Programs were created to comply with required minutes, incorporating interventions and other special programs widely used. These programs have a set number of minutes that comply with program requirements, thereby limiting the amount of modifications required to elementary student schedules.</li> </ul> <p>After careful consideration and collaboration among School Operations, the Office of Academic and Transformation, and Information Technology Services, a phased-in approach has been developed that will align student progression requirements, instructional minutes, and course requirements throughout the next two academic years.</p>
<p><b>Findings related to ELL:</b>  Findings - 15, 45, 48, 51, 57, 58, 63, 68, 72  <i>English Language Proficiency for students were not assessed within 30 school days prior to DEUSS Anniversary date.</i>  <i>ELL Committee Meetings were not convened by October 1, 2019 or within 30 school days prior to DEUSS anniversary date to consider the students' continued ESOL placement beyond three years in the program.</i></p>

*Parent Notification was not available at the time of the audit.*

*ELL students reported in the ESOL program beyond the maximum six-year-period allowed for State FTE funding of ESOL.*

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

**Management response:**

Through the Department of Bilingual Education and World Languages in the Division of Academics, the following corrective actions will be taken related to the combined nine findings at the 17 identified traditional schools:

- The District has renewed licenses to Ellevation, a secure web-based software platform designed to meet ESOL program compliance requirements. The dashboard Meeting Center will provide school administrators and ESOL Compliance Liaisons (ECLs) with real-time data to identify which ELLs have been in the ESOL program 3+ years, requiring an Extension of Services Meeting, as well as review which meetings are unscheduled, scheduled, open in progress, and finalized. This digital compliance tool will continue to assist the District and school administrators in mitigating the FTE findings identified above.
- The Bilingual Education and World Languages District Supervisors and Ellevation support CSS will use the Ellevation system to monitor if ELL plans were saved and generated timely and monitor the status of pending ELL Committees to consider continued ESOL placement beyond three years based on DEUSS dates and/or October 1 of each year. In addition, Ellevation now has the capability to save copies of generated parent notification letters to ensure parent notifications sent home are readily available.
- Mandatory training meetings for all school administrators and ESOL Compliance Liaisons (ECLs), in collaboration with School Operations, are scheduled for the last week of August 2020 and December 2020. This ensures all personnel responsible for oversight of ESOL program compliance are trained on both compliance requirements and the Ellevation compliance online platform prior to the October and February FTE periods.
- All ESOL compliance meeting webinars will be available on the Department of Bilingual Education and World Languages website and shared on the Workplace platform for continued self-paced training and review.
- The Department of Bilingual Education and World Languages will continue to visit schools and review randomly selected ELL student program folders for compliance with State and District ESOL program compliance policies.
- A 12-month ESOL Program Compliance Year-At-A-Glance (ESOL-YAG) checklist has been developed and will continue to be shared with all administrators and ECLs. The ESOL-YAG is posted on the Bilingual Department website and on the Workplace interactive digital platform.
- In collaboration with the Federal & State Compliance Office, an Initial Registration Procedures flyer was created and is readily available to all school administrators, registrars, and ECLs. This document is shared through weekly briefings and posted on the Department of Bilingual Education and World Languages website and on Workplace to help ensure timely action is taken with the initial English Language Proficiency assessment of new students.
- An ESOL Program Compliance Procedures document providing technical assistance on timely action to be taken upon opening and closing of schools is provided to all schools annually.

<ul style="list-style-type: none"> <li>• Webinars on using the Ellevation platform to meet ESOL program compliance requirements, which include printable PDF flowcharts, are posted on the Department of Bilingual Education and World Languages website.</li> <li>• District staff will continue to effectively use Workplace as an interactive communication digital tool to push out reminders to region administrators, school administrators, and ECLs on ESOL program compliance timelines, procedures for identification of new students, initial assessments, exiting of ELLs, parent notification, printing of ELL plans, and Extension of Services Meetings within DEUSS date anniversary requirements.</li> </ul>
<p><b>Findings related to ESE:</b>  Findings – 20, 23, 24, 56, 59, 74  <i>Student was not reported in accordance with the student Matrix of Services</i>  <i>IEP/EP lacked professionals' signatures.</i>  <i>School records did not demonstrate that parents of ESE students were timely notified of the date of student's IEP/EP meeting.</i></p>
<p><b>Management response:</b>  The Department of Exceptional Student Education (ESE) has implemented the following corrective actions to ensure that Individual Educational Plan (IEP) and Matrix of Services forms are reviewed, updated, and maintained as required. These actions will also ensure that student cost factors are documented and reported correctly.</p> <ul style="list-style-type: none"> <li>• The Local Education Agency (LEA) Implementation Guide, which contains comprehensive procedures, has been updated and is available online for all Miami-Dade County Public Schools employees.</li> <li>• Professional development sessions were held monthly for traditional and charter school site administrators and/or LEA representatives that included information regarding compliance procedures for the accurate and timely completion of the IEP and Matrix of Services forms. The professional development sessions will continue to be held in the upcoming school year.</li> <li>• Targeted training to schools related to correct Notice of Meeting procedures will be emphasized during future professional development sessions.</li> <li>• Reports for monitoring IEP and Matrix of Services forms are provided to schools from the Department of Exceptional Student Education on a quarterly basis.</li> <li>• The Department of ESE will use the results of these quarterly reports to target technical assistance to select schools.</li> <li>• The Office of Information Technology Services and the ESE Electronic Management System (ESE-EMS) have reports that are available to schools daily that can assist with the close monitoring of IEP and Matrix of Services. Reminder messages have been added to the ESE-EMS to remind LEAs to verify all data and to upload signed documents when complete.</li> <li>• FTE error reports that specifically identify FTE errors related to IEPs are available to schools before each FTE survey period.</li> <li>• An ESE FTE Analysis Report is available after each FTE survey period to assist schools with ensuring that the cost factor reported for each student matches the current Matrix of Services form.</li> </ul>
<p><b>Findings related to Gifted:</b>  Findings – 10, 14, 56  <i>EP was not available at the time of the audit.</i>  <i>School records did not demonstrate that parents of ESE students were timely notified of the date of student's IEP/EP meeting.</i></p>

**Management response:**

The Department of Advanced Academic Programs will continue to provide professional development sessions, virtual or face-to-face, for administrators, coordinators, and teachers of the gifted on developing compliant Educational Plans and maintaining gifted student records.

- Professional Development for school site administrators will be scheduled two times per school year.
- Professional development for teachers of the gifted will be scheduled a minimum of four times per school year.
- District staff will randomly select students' records on the electronic management system to review for compliance with District and State policies.
- Audited schools will receive greater attention and support to address recurring issues.
- Administrators will receive lists of Educational Plans that are or will be expiring twice a year, once in the fall and again in the spring.

Additionally, throughout the year, reminders of compliance guidelines and District procedures are communicated to schools via Weekly Briefing. Furthermore, FTE Error reports are available to all schools with identified errors related to Gifted Educational Plans and services. The Department of Advanced Academic Programs provides guidance and support to school sites on correcting these errors.

**Findings related to OJT:**

Findings – 52, 60, 61, 64, 65, 69, 73, 77, 78

*Timecards were not available at the time of the audit.*

*Timecards were not signed by student's employer.*

*Timecards for Career Education students who participated in OJT indicated that student did not work during the February 2019 reporting survey period.*

*More hours were reported for a Career Education student who participated in OJT than were supported by the student's timecard*

**Management response:**

To ensure that students in Career and Technical Education 9-12 (OJT) are reported in accordance with established procedures, timecards are kept in readily accessible files, signed, and completed. Procedures are in place and reviewed with all OJT teachers at the opening of schools meeting that teachers must attend. In addition, District CTE staff communicate these procedures via a District weekly briefing sent to all school principals ([Memo to Collect OJT Documentation](#)) and regularly send reminders, schedule quarterly meetings, and randomly monitor the implementation of these rules.

In response to the findings above, the Department of Career and Technical Education has taken the following corrective action. At the end of each grading period, the instructors turn in the timecard to the FTE designee, usually the Registrar, along with a class roster generated by the teacher's grade book.

1. The school needs to designate a third party to verify that there is a timecard on file for each student on the roster and that the employer signs the timecard. (*Findings 52, 61, 64, 69, 73, 77*)
2. The Job Training Attendance Record ([Timecards](#)) document highlights the FTE days as a reminder to the OJT coordinator the reporting survey period. (*Findings 60, 65*)
3. Due dates have been set as to the printing of these OJT records, and the Department of Career and Technical Education monitors the collection of these documents during



<p>the school year with random school site visits and the implementation of an electronic binder. <i>(Finding 78)</i></p> <p>4. The Department of Career and Technical Education will implement corrective steps at the schools with the largest findings (Miami Beach SHS, Dr. Michael M. Krop SHS, and Miami Northwestern SHS).</p>
<p><b>Findings related to Teacher Certification:</b>  Findings – 11, 12, 13, 16, 21, 22, 25, 26, 27, 46, 47, 49, 50, 53, 54, 55, 62, 66, 67, 70, 71, 75, 76, 79, 80  <i>Teacher did not earn in-service training points in ESOL strategies.</i>  <i>Parents were not notified of teacher's out-of-field status.</i>  <i>School Board approval was not evident.</i>  <i>Teacher was not certified in basic subject area. (One teacher Career Ed./Vocational)</i>  <i>Charter School Board approval was not evident.</i>  <i>Teacher did not have a valid Florida teaching certificate in ESOL. (One Sub-Teacher)</i>  <i>Teacher was not Reading certified.</i>  <i>Teacher was beyond timeline for ESOL in-service training points.</i>  <i>Teacher was not ASD endorsed.</i>  <i>Teacher was beyond timeline for college credits.</i>  <i>Teacher did not meet grade-level certification.</i>  <i>Teacher did not have a valid Florida teaching certificate in ESE.</i>  <i>Teacher did not have a valid Florida teaching certificate in Career Ed./Vocational.</i></p>
<p><b>Management response:</b>  After careful review of the Auditor General's Report, the Office of Human Capital Management concurs with all the above referenced findings. Although we did experience improvement from previous audits, we found areas that need further consideration. We will be addressing three main areas, which are also aligned with the Auditor's recommendations in page 31 of the report.</p> <p><b>Teachers hold a valid Florida teaching certificate or are otherwise eligible to teach.</b>  Miami-Dade County Public Schools' hiring goal is to hire and assign teachers in-field. We have a robust screening/vetting process which includes several levels of approvals for assignments. However, the District will work to enhance training to school site administrators regarding scheduling as it relates to certification. The Instructional Certification Office will provide first- and second-year principals and assistant principals individualized certification training. Additional assistance will be provided to school administrators that were identified during the audit process.</p> <p><b>Teachers are appropriately certified or, if teaching out-of-field, are timely approved by the School Board or Charter School Board to teach out-of-field, and parents are timely notified when their children are assigned to teachers teaching out-of-field.</b>  The Office of Instructional Certification, in collaboration with the Office of Information Technology Services, create schedules for data collection on out-of-field assignments to generate parental notifications and School Board approvals prior to the corresponding FTE Survey periods. The data and information are currently being captured twice a year and are aligned with School Board meetings to ensure timely and appropriate School Board approval.</p> <p><b>Out-of-field teachers earn the college credit or in-service training points required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines. Teachers have obtained the required college credits prior to</b></p>

being approved out-of-field in another certification subject area.

Information about all teachers needing to comply with these rules is shared with the District's Office of Professional Development and Evaluation. Teachers are then notified of available offerings and provided preferential access to professional development offerings. Additionally, tutorial sessions for test preparation are also offered to this specific group of teachers. Furthermore, robust online professional development options continue to be expanded to assist teachers in meeting certification.

### Charter Schools

#### Findings related to ELL:

Findings – 2, 3, 17, 28, 30, 34, 39

*ELL Committee Meetings were not convened by October 1, 2019 or within 30 school days prior to DEUSS anniversary date to consider the students' continued ESOL placement beyond three years in the program.*

*English Language Proficiency for students were not assessed within 30 school days prior to DEUSS Anniversary date.*

*Parent Notification was not available at the time of the audit.*

*ELL Folder was not available at the time of audit.*

#### Management response:

Charter schools are governed by F.S. 1002.33. Although charter schools are authorized by the School Board, which provides prescribed levels of monitoring and oversight, the charter schools are governed by independent, autonomous, private, non-profit governing boards. Charter school governing boards are held accountable for compliance with the local, state, and federal laws as it pertains to charter schools, as well as the provisions detailed in the performance contract ("charter") between the charter school's governing board and the School Board.

More specifically, pursuant to F.S. 1002.33(8)(e), the School Board is not responsible for the debts of a charter school. Therefore, while the District provides technical assistance to charter schools, any FTE discrepancies and/or failure to provide proper documentation caused by the charter school that result in findings, reporting errors, or potential loss of funding is the absolute responsibility of the charter school, and ultimately the autonomous and independent charter school's governing board, not the District, its employees, and/or staff. Nevertheless, the District is committed to continuing to provide technical assistance to charter schools (e.g. training, templates, guides), monitor these areas of concern and associated action plans, and will support any legal action by the Florida Department of Education for reimbursement of FEFP funds identified in this report and any other legal action deemed appropriate for violation of law.

Through the Department of Bilingual Education and World Languages in the Division of Academics, the following corrective actions will be taken related to the combined seven ELL-related findings at eight Charter schools:

- Charter schools have access to the District's licenses for Ellevation, a secure web-based software platform designed to meet ESOL program compliance requirements. The dashboard Meeting Center will provide school administrators and ESOL Compliance Liaisons (ECLs) with real-time data to identify which ELLs have been in the ESOL program 3+ years, requiring an Extension of Services Meeting, review which meetings are unscheduled, scheduled, open in progress, and finalized. This digital compliance tool will continue to assist the District and school administrators in mitigating the FTE findings identified above.

- The Charter Schools Office's ESOL Program Curriculum Support Specialist will use the Ellevation system to monitor if ELL plans were saved and generated timely and monitor status of pending ELL Committees to consider continued ESOL placement beyond three years based on DEUSS dates and/or October 1 of each year. In addition, Ellevation now has the capability to save copies of generated parent notification letters to ensure documentation of parent notification sent home is readily available.
- Mandatory training meetings for all Charter school administrators and ESOL Compliance Liaisons (ECLs), in collaboration with School Operations, are scheduled for the last week of August 2020 and December 2020. This supports all personnel responsible for oversight of ESOL program compliance are trained on both compliance requirements and using the Ellevation compliance online platform prior to October and February FTE.
- All Charter schools will continue to have access to the ESOL compliance meeting webinars that are available on the Department of Bilingual Education and World Languages website and shared on Workplace platform for continued self-paced training and review.
- The Charter School Office's ESOL Program Curriculum Support Specialist will continue to visit charter schools and review randomly selected ELL student program folders for compliance with State and District ESOL program compliance policies.
- A 12-month ESOL Program Compliance Year-At-A-Glance (ESOL-YAG) checklist has been developed and will continue to be shared with all administrators and ECLs. The ESOL-YAG is posted on the Bilingual Department website and on the Workplace interactive digital platform.
- In collaboration with the Federal & State Compliance Office, an Initial Registration Procedures flyer was created and is readily available to all school administrators, registrars, and ECLs. This document is shared through weekly briefings and posted on the Department of Bilingual Education and World Languages website as well as Workplace to support timely action is taken with the initial English Language Proficiency assessment of new students.
- An ESOL Program Compliance Procedures document providing technical assistance on timely action to be taken upon opening and closing of schools is provided to all Charter schools annually.
- Webinars on using the Ellevation platform to meet ESOL program compliance requirements, which include printable PDF flowcharts, are posted on the Department of Bilingual Education and World Languages website.
- Charter schools will self-monitor and inventory ELL folders to ensure there is a folder for each ESOL student registered at their school.

Additionally, the Office of Instructional Certification, in collaboration with the Office of Charter School Compliance and Support (CSCS), will implement the following actions to mitigate any future audit findings to charter schools for certification-related items.

- The Certification office will review staff assignments within the department to provide certification services to charter schools. Realignment of certification tasks relating to charter schools will provide additional support to the growing number of charter schools and their teachers.
- The Office of Professional Development and Evaluation will ensure that charter

schools are notified of professional development course offerings through the District's weekly briefing process. The department will also encourage participation of charter school teachers in the District alternative preparation program, known as the MINT 2.0 program. This program will assist new charter school teachers in obtaining their professional credentials.

- The Certification office will participate in Charter School principals' meetings as well as provide face-to-face guidance and technical assistance relating to scheduling and out-of-field state compliance.

Below please find a summary response to the 2018-2019 FEFP Audit Findings for charter schools sponsored by Miami-Dade County Public Schools.

Charter schools were notified of the audit findings, which were accepted by the administration of the affected charter schools. Schools were required to develop action plans to address each area of deficiency. Action plans were individually submitted to the Office of Charter School Compliance and Support (CSCS) and outlined corrective strategies to ensure compliance with state and local statutes and requirements.

CSCS will monitor these action plans and provide professional development that includes best practices as well as a review of policies and processes required by local and state statutes. CSCS will conduct a review of records, including parent notifications, during compliance reviews. Teacher certification will be checked against the District's Automated Charter School Employee System and school master schedule, to the extent possible. Staff from CSCS who specialize in ESOL and ESE compliance will work with schools to verify that all teachers are properly certified and trained and will provide technical support. To the extent possible, reviews will be performed by CSCS staff to verify that there is proper documentation of services and that required timelines are met.

The following chart summarizes individual charter schools' audit findings and their associated action plans outlining corrective steps to be implemented by each impacted school.

MSID	School Name	Action Plan
0072	Summerville Advantage Academy  <i>*The school accepted all findings</i>	<p><b>Ref. 7201 (#2)</b> The ELL committee will conduct a thorough internal audit for each ELL student during the first week of school. This will ensure that an ELL committee is convened before the October 1 date and guarantee that the ESOL student receives the proper placement and support.</p> <p><b>Ref. 7202 (#3)</b> The school will use the corrective action from 7201 to ensure it remains in compliance with the October 1 deadline. In addition, the school will pay careful attention to those students that are new to the school and start with an out-of-compliance status.</p> <p><b>Ref. 7270 (#5)</b> The school will conduct a thorough internal audit of employees hired in prior years to ensure that those teachers with Statement of Eligibility letters are fulfilling all</p>

		<p>requirements for the issuance of a Temporary Certificate.</p> <p><b>Ref. 7271 (#5)</b> First, the school will make every effort to place teachers in the area they hold valid certification. If there is a shortage in available certified teachers for a specific area, the school will ensure that waivers are submitted for ALL teachers teaching out of field. In addition, ELL students will be placed in classes that are taught by teachers that hold a current ESOL endorsement or ESOL Certification on their certificate. Careful attention will be given when making schedule changes or staff changes after school starts.</p> <p><b>Ref. 7272 (#4)</b> Every effort will be made to place teachers in the areas they hold valid certification. If there is a shortage in available certified teachers for a specific area, the school will ensure that waivers are submitted for ALL teachers teaching out of field.</p> <p><b>Ref. 7273 (#5)</b> In addition to the detailed plans listed above regarding teacher certification, the school will ensure that all teachers being placed on waivers are submitted to the charter school board and the District for approval. Furthermore, the school will use the proper protocol to notify parents of the teachers' out-of-field status.</p>
0102	<p><b>Miami Community Charter School</b></p> <p><i>*The school accepted all findings</i></p>	<p><b>Ref. 10270 (#6)</b> The school will continue to monitor teacher certification and scheduling to ensure that all teachers/courses are coded correctly. The principal will review certification and teacher assignments on an ongoing basis to remain in compliance. MCCS is providing reimbursement for courses and a bonus for teachers who obtain their certification in the areas of ESOL or Reading and/or become ESOL or Reading endorsed.</p> <p><b>Ref. 10271 (#7)</b> The school will continue to monitor teacher certification and scheduling to ensure that all teachers/courses are coded correctly. The principal will review certification and teacher assignments on an ongoing basis to remain in compliance. MCCS is providing reimbursement for courses and a bonus for teachers who obtain their certification in the areas of ESOL or Reading and/or become ESOL or Reading endorsed. The assistant principal that monitors teacher certification and attendance will review the teacher certification status prior to each board meeting and present any waivers needing signatures to the board.</p> <p><b>Ref. 10272 (#8)</b> The school will continue to monitor teacher certification and</p>

		<p>scheduling to ensure that all teachers/courses are coded correctly. The principal will review certification and teacher assignments on an ongoing basis to remain in compliance. MCCS is providing reimbursement for courses and a bonus for teachers who obtain their certification in the areas of ESOL or Reading and/or become ESOL or Reading endorsed. The assistant principal overseeing teacher certification will document and address such issues should they arise.</p> <p><b>Ref. 10273 (#9)</b> The school will continue to monitor teacher certification and scheduling to ensure that all teachers/courses are coded correctly. The principal will review certification and teacher assignments on an ongoing basis to remain in compliance. MCCS is providing reimbursement for courses and a bonus for teachers who obtain their certification in the areas of ESOL or Reading and/or become ESOL or Reading endorsed. The assistant principal that monitors teacher certification and attendance will review the teacher certification status prior to each board meeting and present any waivers needing signatures to the board.</p> <p><b>Ref. 10274 (#8)</b> The school will continue to actively recruit teachers by placing ads in all local papers, websites, etc. The school will provide a competitive wage and benefits package.</p> <p><b>Ref. 10275 (#8)</b> The school will continue to actively recruit teachers by placing ads in all local papers, websites, etc. The school will provide a competitive wage and benefits package.</p>
1015	<p><b>AcadeMir Charter School Preparatory</b></p> <p><i>*The school accepted all findings</i></p>	<p><b>Ref. 101504 (#17)</b> The letter of placement into ESOL was not generated in the system for one student out of over 300 students. In this case, this is a one-time-only instance. A checklist of steps and required documentation will be created by the ESOL chairperson to ensure that all documentation will be provided and generated.</p> <p><b>Ref. 101570 (#18)</b> The school will create a system of checks and balances and create its own letter to inform all parents of a teacher's status either Out-of-Field or on a waiver. This will be done during a Waiver/Certification review at the beginning of each FTE survey period to ensure the school is notifying parents and remaining compliant.</p> <p><b>Ref. 101571 (#19)</b> Before each FTE survey period, a thorough certification and waiver review will be conducted for all teachers. During this</p>

		review, parent notification (in-house letters) and certification/transcript requests will be conducted. Any teachers not in compliance will be removed from their positions to ensure compliance of all certification and waiver requirements.
6004	<b>Somerset Academy Charter Middle School</b>  <i>*The school accepted the findings</i>	<b>Ref. 600401 (#28)</b> An ELL committee will convene within 30 school days prior to a student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. The English Language proficiency for the student will be assessed within 30 school days prior to the student's DEUSS anniversary date.  <b>Ref. 600470 (#29)</b> The parents of students taught by an out-of-field teacher will be notified of the teacher's out-of-field status as per reporting survey period(s).
6014	<b>iMater Academy Middle School</b>  <i>*The school plans to appeal. Ref. 601474 (#32)</i>	<b>Ref. 601401 (#30)</b> There will be careful attention to students' DEUSS dates, and ELL meetings will be convened in a timely manner to ensure students' placement is based according to their needs.  <b>Ref. 601470 (#31)</b> The school will ensure all teachers received the META training within the required timeline.  <b>Ref. 601471 (#31)</b> The school will ensure all teachers received the META training within the required timeline.  <b>Ref. 601472 (#32)</b> The school will ensure all teachers have a valid Statement of Eligibility, Temporary Certificate, or Professional Certificate to teach.  <b>Ref. 601473 (#32)</b> The school will ensure all teachers have a valid Statement of Eligibility, Temporary Certificate, or Professional Certificate to teach.  <b>Ref. 601474 (#32)</b> The school plans to appeal the finding on the basis that the school requested a temporary certificate for the teacher which was not yet received at the time of audit.  <b>Ref. 601475 (#31)</b> The school will ensure all teachers received the META

		training within the required timeline.
<b>6020</b>	<b>Aspira Raul Arnaldo Martinez Charter School</b>  <i>*The school accepted all findings</i>	<b>Findings 33-38</b> The school closed in June 2019 in part due to operational failings that led to the findings. As the school's principal and staff are no longer employees of ASPIRA Florida, Inc, and the schools are no longer in operation, no corrective action plans are available for these schools. The CEO of Aspira of Florida, Inc. has indicated in writing that the school does not plan to appeal the findings. <b>As the school has closed, the District may choose to appeal the findings and/or seek legal remedies to mitigate any potential financial impact to the Sponsor, as the LEA.</b>
<b>6060</b>	<b>Aspira Leadership and College Preparatory Academy</b>  <i>*The school accepted all findings</i>	<b>Findings 39-44</b> The school closed in June 2019 in part due to operational failings that led to the findings. As the school's principal and staff are no longer employees of ASPIRA Florida, Inc, and the schools are no longer in operation, no corrective action plans are available for these schools. The CEO of Aspira of Florida, Inc. has indicated in writing that the school does not plan to appeal the findings. <b>As the school has closed, the District may choose to appeal the findings and/or seek legal remedies to mitigate any potential financial impact to the Sponsor, as the LEA.</b>
<b>Findings related to Gifted:</b> Findings – 33 <i>IEP/EP lacked professionals' signatures.</i>		
<b>Management response:</b> The Department of Exceptional Student Education (ESE) has implemented the following corrective actions to ensure that Individual Educational Plan (IEP) and Matrix of Services forms are reviewed, updated, and maintained as required. These actions will also ensure that student cost factors are documented and reported correctly. <ul style="list-style-type: none"> <li>• The Local Education Agency (LEA) Implementation Guide, which contains comprehensive procedures, is available online for all Miami-Dade County Public Schools employees.</li> <li>• Professional development sessions were held monthly for traditional and charter school site administrators and/or LEA representatives that included information regarding compliance procedures for the accurate and timely completion of the IEP and Matrix of Services form. The professional development sessions will continue to be held in the upcoming school year.</li> </ul>		
<b>Student Transportation</b>		
<b>Finding 1</b> <i>Number of buses in operations were overstated by 24 buses due to entry errors when keying in bus numbers.</i>		
<b>Management Response:</b> Management concurs with the finding. As the finding stated, this is due to data entry keying in		



the bus numbers. We will review and enhance our internal processes to avoid any future mistakes.

**Finding 2**

*Days in Term were incorrectly reported in accordance with program instructional calendars (vocational, dual enrollment, ESE & community-based programs).*

**Management Response:**

Management concurs with this finding. The lack of information in the student record continues to be a challenging concern since the information needed to verify the Center-to-Center transportation service is not recorded in the Student Information database. Transportation will continue to require schools to submit the information for the Date-in-Term prior from approving any service requests.

**Finding 3**

*2 students were incorrectly reported in the Hazardous Walking Ridership category*

**Management Response:**

Management concurs with the finding. Transportation will continue to verify student eligibility under the Hazardous Walking criteria to ensure the information submitted to the State is accurate.

**Finding 4**

*15 students were incorrectly reported in the IDEA PK-12 weighted ridership category. No supporting documentation to classify students in ESE.*

**Management Response:**

Management concurs with the finding. Transportation management is convinced that this is caused by entry errors. Management will enhance training to remind staff to confirm the eligibility of students during the data entry process.

**Finding 5**

*32 PK students were incorrectly reported in the All Other FEFP Eligible Students Ridership category. No supporting documentation to classify students in ESE. Parents not enrolled in TAP.*

**Management Response:**

Management concurs with the finding. However, the information used by Transportation to determine the funding status of an ESE student is gathered directly from the District's electronic IEP system, which is managed and controlled by the ESE office. The information Transportation had at the time our reports were compiled indicated these students were eligible for weighted funding. One of the issues was that data files were not being transmitted or had incorrect information in the files. The District will enhance training for staff and its processes to improve recordkeeping.

**Finding 6**

*3 students enrolled in either McKay Scholarship Program or Virtual Education Program (during survey periods) not eligible.*

**Management Response:**

Management concurs with the finding. We have made a concerted effort to review the eligibility status of the students before we transmitted our report, but we missed a few. We have revised internal processes to prevent any such errors in the future.

**Finding 7**

<p><i>75 students did not have supporting documentation for a Hazardous Walking ridership category</i></p> <p><b>Management Response:</b>  Management concurs with the finding. Because participation from other agencies was never secured, Hazardous Walking Site Review Checklists were not completed for the 2018-19 school year. Staff will pursue establishing intergovernmental agreements, pursuant to s.163.31777, to address the identification and correction of hazardous walking conditions. Additionally, Transportation administration will continue communicating with the Florida Department of Education and the Florida Association of Pupil Transportation, who are recommending changes to the existing criteria since other school districts are encountering similar difficulties in securing outside agencies' participation.</p>
<p><b>Finding 8</b>  <i>13 students were incorrectly reported in the All Other FEFP Eligible Students ridership category.</i></p> <p><b>Management Response:</b>  Management concurs with this finding. This was caused by the lack of supporting documentation from schools when issuing Miami-Dade Transit Student passes. Transportation has a process in place to prevent the issuance of Miami-Dade Transit Student Passes to students who are not eligible to receive them. Transportation has reviewed the procedures and requirements with school personnel to ensure supporting documentation is maintained after passes have been issued to students.</p>
<p><b>Finding 9</b>  <i>21 students were incorrectly reported in the IDEA PK- 12, weighted ridership category. IEPs for 20 students did not show students met 1 of 5 criteria required for reporting in a weighted ridership category. 1 IEP was not available.</i></p> <p><b>Management Response:</b>  Management concurs with this finding. Transportation must manually enter the information for each student reported on FEFP Transportation Surveys. We will review our internal processes and enhance training to minimize data entry errors.</p>
<p><b>Finding 10</b>  <i>6 students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Students lived less than 2 miles from assigned school.</i></p> <p><b>Management Response:</b>  Management concurs with this finding. This could be due to data entry errors or inaccurate information from the District's student information system. We will review our internal processes and enhance training to minimize data entry errors.</p>
<p><b>Finding 11</b>  <i>34 students were not enrolled in school and 5 students were enrolled in home or private school during the applicable reporting survey periods.</i></p> <p><b>Management Response:</b>  Management concurs with this finding. However, it is likely these students were enrolled in school and rode on a bus during one of the six school days preceding the official survey period. We do check to make sure students were reported as being in attendance in their school on the day we report them as riding. Training for staff will be enhanced and examples of these reporting issues will be used in the training overview with all schools to increase awareness of the need to have files noted that students have withdrawn during the survey.</p>