



Internal Audit Report



Supplemental Educational Services



SES tutoring is effectively promoted, but the administration of the program requires some enhancements.

December 2008

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

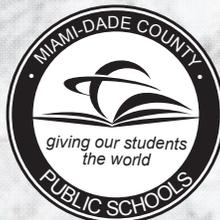
Mr. Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

Contributors to this Report:

Audits Performed by:
Ms. Oria M. Duarte, CPA
Ms. Nelly B. Fuentes-Lacayo

Audits Reviewed by:
Mr. Jon Goodman, CPA
Mr. Trevor L. Williams, CPA

Audits Supervised by:
Mr. Trevor L. Williams, CPA





Miami-Dade County Public Schools

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Superintendent of Schools
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November 20, 2008

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

Ladies and Gentlemen:

In accordance with the Audit Plan for the 2008-09 fiscal year, we have performed an audit of Supplemental Educational Services (SES) administered by the Title I Administration Office during the period of July 1, 2006 to June 30, 2008. The total payments to SES Providers for both years audited were approximately \$40 million. In both fiscal years, students serviced totaled 32,613. The objectives of the audit were to review the internal controls over the expenditures of funds from the District to the SES providers and to review the effectiveness of promoting the program to eligible students and service delivery.

The Title I Administration office runs an effective and successful campaign to promote Supplemental Educational Services to eligible students, through various mail-outs, phone calls and fairs. Generally, adequate controls are in place over the expenditures of Supplemental Educational Services (SES) funds, however, we found instances where the supporting documentation for payments to the SES providers were made despite inconsistencies in provider documentation. In addition, regulations and contractual provisions need to be more carefully complied with. The effectiveness of SES is mixed based on student's grades and tests results. Results of the "pre-" and "post-tests" comparison indicate that the majority of the students improved in both reading/language arts and mathematics. On the other hand, a comparison of the students' classroom grades and FCAT scores indicated that the majority of the students tutored in both subjects showed no change in classroom grade or overall significant improvement in FCAT scores.

Our findings and recommendations were discussed with management. Their responses along with explanations will be included herein.

Sincerely,

Allen Vann, CPA, Chief Auditor

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EXECUTIVE SUMMARY

The Title I Administration Office generally has adequate controls in place over the expenditures of Supplemental Educational Services (SES) funds. However, we found instances where the supporting documentation for payment was returned to the SES providers to correct inconsistencies with other available documentation, when instead a non-payment should have been issued.

In fiscal years 2007 and 2008, Miami-Dade County Public Schools executed contracts with 48 and 64 State-approved SES Providers, respectively. Of the SES Providers' contracts executed, 38 delivered services in 2006-07 and 49 in 2007-08. The total payments to SES Providers for both years audited were approximately \$40 million.

The Title I Administration office runs an effective and successful campaign to promote Supplemental Educational Services to eligible students. Through various mail-outs, phone calls and fairs, the Title I Administration Office notified parents and/or guardians of 86,000 eligible students in 2006-07 and 96,186 in 2007-08. Also, Parents, Principals and SES Providers are offered program information through "toolkits" prepared by the office. These toolkits are comprehensive documents that give detailed information to each group. Based on availability of funds in 2006-07 and 2007-08, reception or rejection from the majority of the eligible students was received. In fact, student's attendance reached 87% in 2006-07 and 91% 2007-08. Further analysis of the notification sent to parents, disclosed that generally, requirements were adhered to. However, to increase parents' awareness, inclusion of the total number of sessions a student is entitled to (based on provider's rate) is recommended.

The effectiveness of the program was also analyzed through a random sampling of 50 students. For 64% of the students tutored in reading and language arts, the results from the "post-test" administered after the completion of all tutoring sessions improved over the results from the "pre-test" administered before tutoring commenced. When results were compared in mathematics, 59% of the students improved. Classroom letter grades were also analyzed for the same 50 students. Results indicated that for the majority of the students tutored in reading and language arts (62%) and mathematics (53%) grades did not change. Based on our audit, the service delivery is effective, but could be further enhanced.

We surveyed 168 parents and teachers of students receiving tutoring services in the 2007-08 fiscal year. The majority of parents and teachers surveyed responded that they noticed an improvement in the students' academic performance. Surveyed parents in general, were satisfied with the program.

However, the majority of parents and teachers also indicated they have not received a Progress Report from the SES Provider, which is mandated by the No Child Left Behind Act.

Our field observation of SES Providers disclosed that the scheduled location, time and days of tutoring sessions was inaccurate at some locations visited. In addition, required tutoring materials and Attendance/Progress reports documenting students' attendance were not on hand at some locations visited.

The office's administration of SES is in general compliance with federal, state and local regulations. However, we did find that there are a few district employees who either work in a non-instructional capacity or have private interest with the SES providers, presenting a potential conflict of interest, and violating SES contractual agreements and School Board Rule.

The audit also disclosed that in fiscal year 2006-07, significant delays were noted in the submission, by SES providers, of the Student Learning Plan (SLP). The Title I Administration Office, in fiscal year 2007-08, worked in collaboration with the Information Technology Service Department and developed a web-based system that prohibits providers from entering hours for tutoring into the system for students who become ineligible and students without an approved SLP.

Based on our observations, we made 11 recommendations. We have received a response from management. Our detailed findings and recommendations start on page 8.

INTERNAL CONTROLS

Our overall evaluation of internal controls for Title I Administration – Supplemental Educational Services Program is summarized in the table below.

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

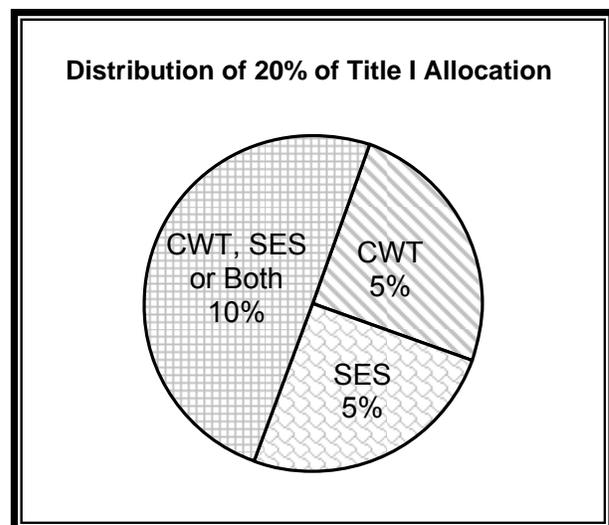
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
Policy & Procedures Compliance	In compliance	Non-Compliance Issues exist.	Non-compliance issues are pervasive, significant,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

BACKGROUND

Under the No Child Left Behind Act of 2001 (NCLB), Title I schools that fail to make adequate yearly progress (AYP) for two consecutive years are considered schools in need of improvement (SINI).¹ If the school does not make AYP for three consecutive years, the school remains classified as in need of improvement and the district is required to offer Supplemental Educational Services (SES) to students on free or reduced-priced lunch.

Supplemental Educational Services are free tutoring services that take place outside of the regular school day and are offered by State-approved private providers.² Each year, the Florida Department of Education (FDOE) publishes a list of approved providers. When the list is published, the district sends a letter of intent to all providers and later enters into a contractual agreement with those who reply. In the 2006-07 fiscal year, the district entered into a contractual agreement with 48 private providers; 38 delivered services. In 2007-08, 64 entered into a contractual agreement and 49 delivered services.

The District allocates funds to SES in accordance with the No Child Left Behind Act, Section 1116(b)(10)(A). The act requires that the district sets aside 20% of Title I Part A funds to Choice With Transportation (CWT) and Supplemental Educational Services (SES). The 20% set-aside must be allocated as follows: 5% to provide transportation, 5% to provide supplemental educational services and the remaining 10% for transportation, supplemental educational services or both as determined by the district.



In fiscal year 2006-07 and fiscal year 2007-08, the total allocated funds for SES services were approximately \$20 million and \$19 million, respectively. However, in each year, funds allocated and not used for CWT were transferred to SES; \$6.2 million in fiscal year 2006-07 and \$5 million in fiscal year 2007-08.

¹ Adequate Yearly Progress is one of four measures used by the State of Florida Department of Education to assess the performance of schools.

² In the State of Florida, SES providers must submit a request for application and be approved every year by the Florida Department of Education (FDOE). FDOE indicates that eligible providers include non-profit and for-profit entities and local educational agencies, public and private schools, cooperate educational services agencies, after-school learning centers, institutions of higher education, and faith-based organizations, including churches, mosques, and temples.

Consequently, the total available funds for SES were \$26 million, in fiscal year 2006-07 and \$24 million, in fiscal year 2007-08.

Supplemental Educational Services have been offered in the district in the last 4 years. In fiscal year 2004-05, the district had nine schools participating in SES. In the following consecutive three fiscal years, participation increased dramatically to 95, 127 and 134 schools, respectively. The table below depicts statistical data for students attending Title I schools and eligible to participate in SES during the audit period.

Statistical Data for Students Attending Title I Schools and Eligible to Participate in SES				
	2006-07 School Year		2007-08 School Year	
	Number of Students	Percent*	Number of Students	Percent*
Students Eligible to Participate in SES	86,000	100%	96,186	100%
Students for which funds are available (based on per pupil FLDOE allocation)	20,330	23.6%	16,338	17.0%
Students who Accepted SES	27,414	31.9%	31,019	32.2%
Students who Rejected SES	6,370	7.4%	1,991	2.1%
Students assigned to receive SES ³	27,414	31.9%	17,782	18.5%
Students who Attended SES tutoring	18,487 §	21.5%	14,126 ¥	14.7%

* Percent on an eligible student basis.

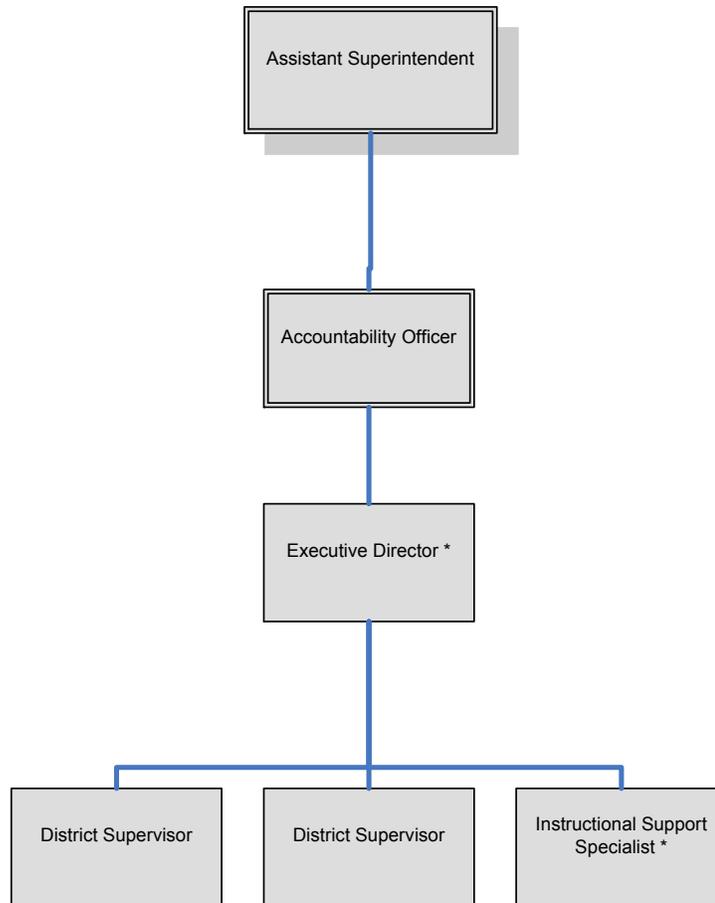
§ Represents 91% of students based on available funds

¥ Represents 87% of students based on available funds

During the enrollment period and as mandated by NCLB, the parent or guardian of each child selects the State-Approved SES Providers of their choice. Parents or guardians have the opportunity to select up to three providers. The district then assigns each student to the provider of choice based on two criteria; free/reduced priced lunch status and achievement score in reading. If the provider does not serve the student's area or there are no seats available, the student is assigned to the second or third choice, if necessary. In the case that the student cannot be assigned, he/she is placed on a waiting list.

³ Students assigned to SES Providers exceeded students for which funds are available because the Title I Administration Office conducts more than one enrollment period based on students' attendance through out the year. Students who did not attend tutoring were replaced by other students who accepted SES.

Title I Administration Partial Organizational Chart



* According to Title I Administration, staff is partially assigned to support SES.

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2008-09 fiscal year, we performed an audit of Supplemental Educational Services. The objectives of the audit were to evaluate the internal controls over the expenditures of funds to the service providers and to assess the effectiveness of promoting the program to eligible students and the delivery of services. The scope of our audit included services delivered during the 2006-07 and 2007-08 fiscal years.

Procedures performed to satisfy the audit objectives were as follow:

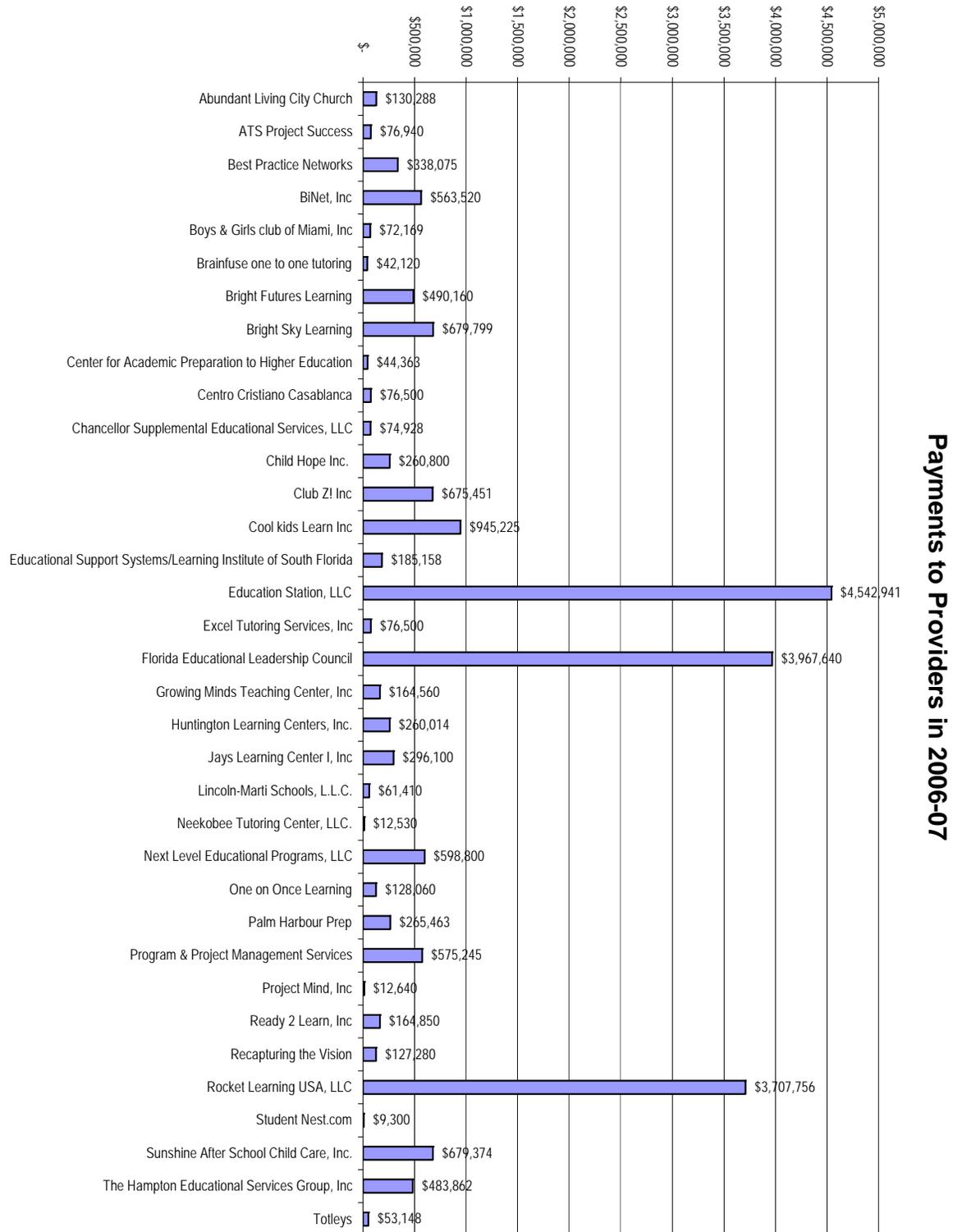
- Interviewed district staff.
- Reviewed district operating policies and procedures, applicable federal laws and regulations and applicable Florida Statutes.
- Analyzed Title I funds allocated to the district as it pertains to SES.
- Reviewed SES contractual agreements between the district and State-Approved Providers.
- Surveyed M-DCPS teachers and parents receiving services from SES providers.
- Examined and analyzed cost of SES to the District and payments to SES providers.
- Visited providers' tutoring locations, observed SES tutoring sessions and interviewed SES tutors.
- Performed various other audit procedures as deemed necessary.

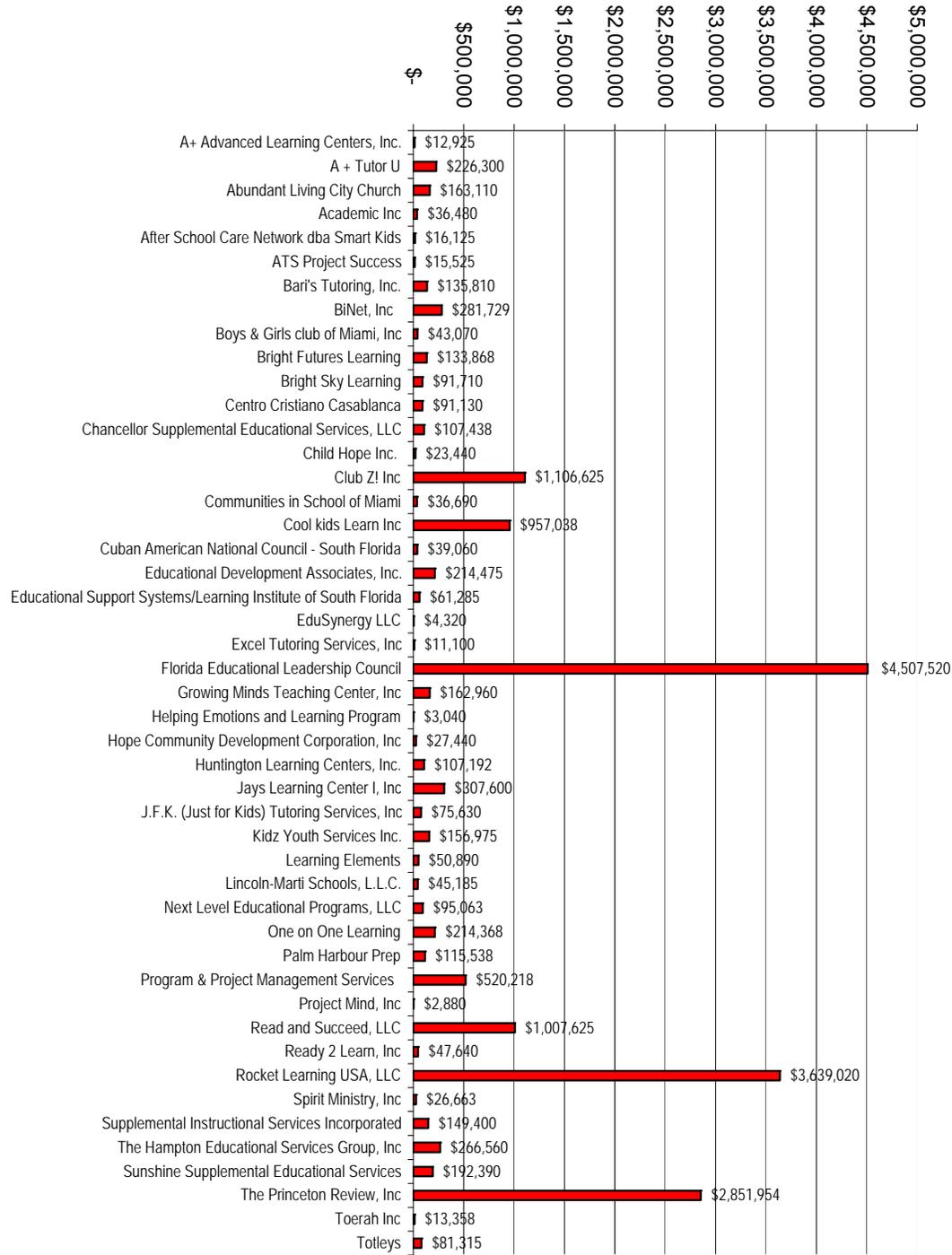
We conducted this performance audit in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis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

FINDINGS AND RECOMMENDATIONS

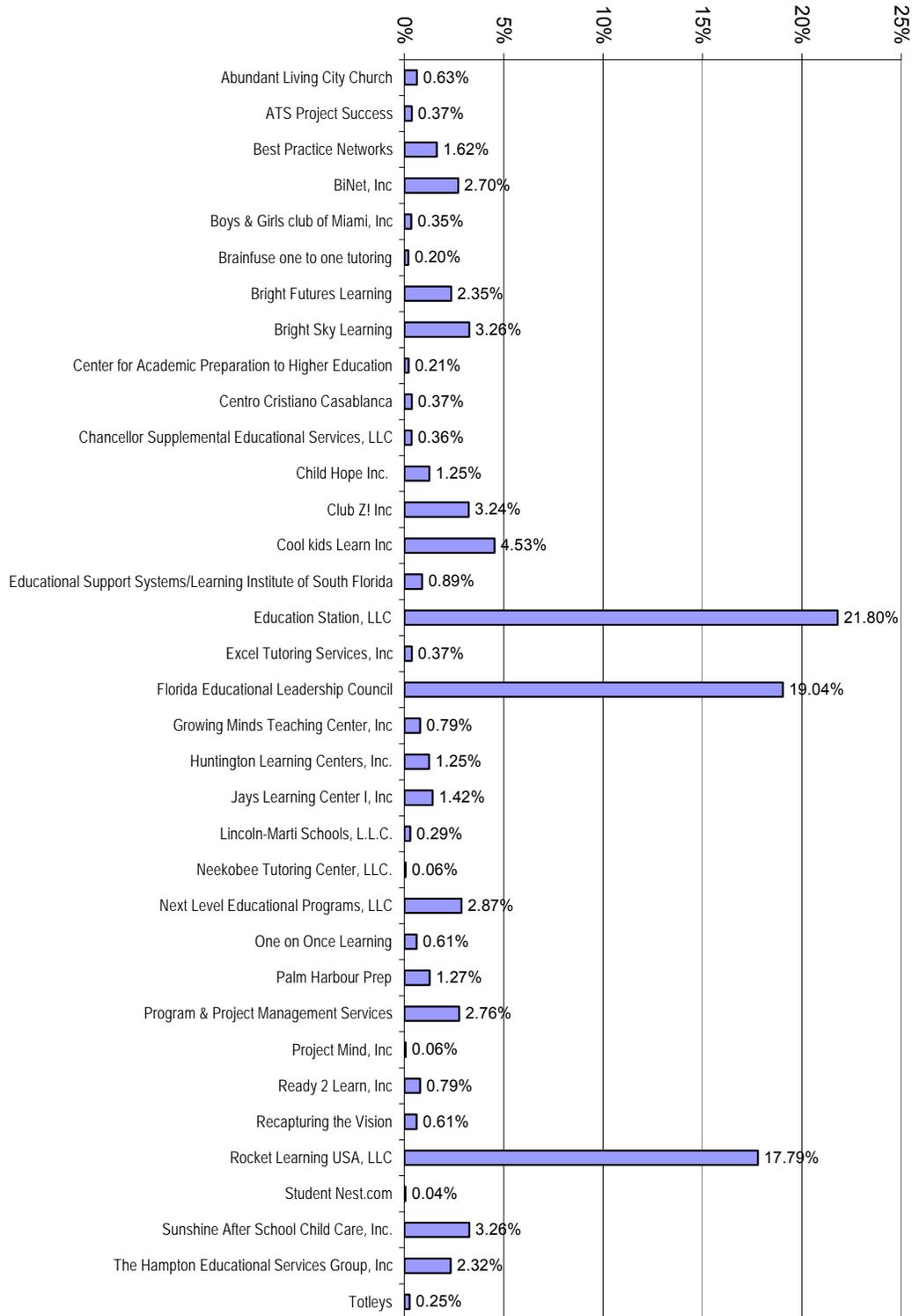
1. ENSURE PAYMENTS TO PROVIDERS ARE PROPERLY SUPPORTED

Payments to SES Providers were \$20,842,965 in FY 2006-07 and \$18,477,672 in FY 2007-08. In FY 2006-07, \$12,218,336 or 59% of the total payments was disbursed to three (3) providers, while the remaining providers each received between 4.5% to less than .01%. In FY 2007-08, \$10,998,493 or 60% of the payments was also disbursed to three (3) main providers; the remaining providers each received between 6% and .02%. The following graphs depict payment distribution in total dollars and percentages.

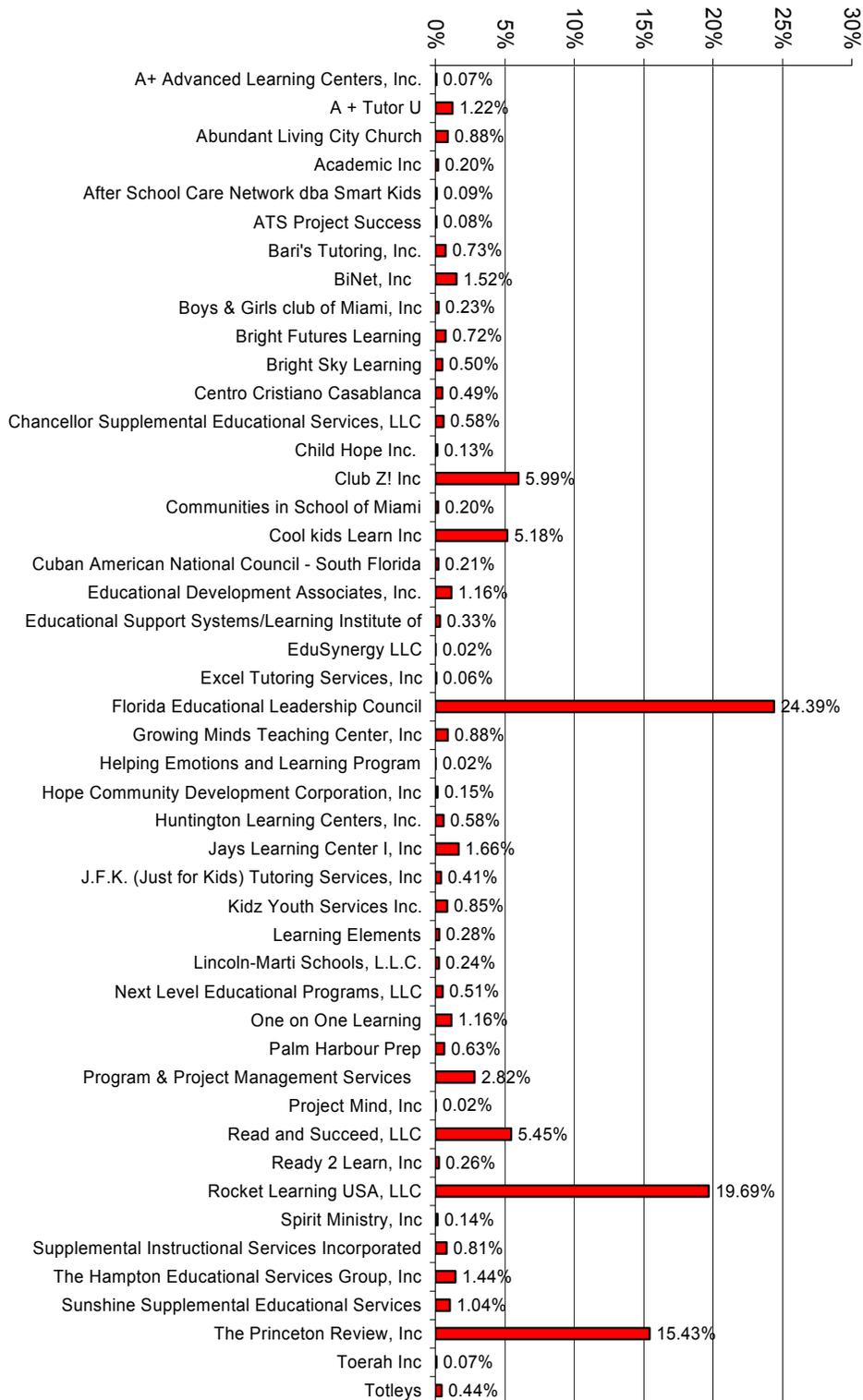




Payments to Providers in 2007-08



Total 2006-07 Payments as a Percentage of Total SES Disbursements by the District



Total 2007-08 Payments as a Percentage of Total SES Disbursements by the District

We sampled and reviewed 30 payment packages to SES Providers for fiscal year 2006-07 and 20 for fiscal year 2007-08. Each payment package reviewed includes:

- Providers' invoice,
- Miami-Dade County Public Schools Title 1 (SES) Student Attendance Report, certified by provider, and
- An Individual Student Attendance and Progress Report, initialed by each student on the dates attended.

From the packages reviewed, a total of 379 students were sampled and hours of service provided per the Individual Student Attendance and Progress Reports were agreed to the Certified Reports. Twenty-five (25) discrepancies were noted as follows:

- Eight (8) or 2.1% of the Student Attendance Progress Reports were submitted to Title I Administration Office without students' initials. The number of instances of non-compliance in each Progress Report ranged between one (1) and seven (7). After Title I performed its customary review, the report was returned to the Provider for corrections and was resubmitted with the students' initials.
- Students' attendance on five (5) or 1.3% of the Student Attendance Reports was altered using correction fluid. The number of instances of non-compliance in each Progress Report ranged between two (2) and three (3). As per Title I Administration Office, when a student's Attendance and Progress Report does not agree with information entered into the SES Web-based program, the report is rejected and the provider is asked to correct it. However, when the student's attendance is altered to agree to the SES Web-based program, the validity of the info provided in support of payment is questionable since it is done after the fact.
- In four (4) instances (1.0%), the student's initials did not agree with the Student's name. The number of instances of non-compliance in each Progress Report ranged between one (1) and eight (8). In one (1) instance, the student's penmanship when initialing on days attended was not consistent throughout the report.
- In seven (7) instances (1.8%), the total hours per the Attendance and Progress Report did not agree with the Certified Report or the Progress report sent out to the parents.

These discrepancies were identified, despite Title I Administration seemingly extensive and thorough review of each invoice. The SES Contractual Agreement requires SES providers to submit monthly invoices itemized by student name, service provided, dates of attendance and hours. Consequently, the

detailed invoices necessitate extensive effort from Title I Administration. All documentation received must agree before payment is made. The 2008-09 SES Contractual Agreement includes requirements to correct some of the aforementioned exceptions and assesses penalties to providers when errors are excessive.

RECOMMENDATION

- 1.1 Implement guidelines to prohibit the processing of payments to providers, which documentation contains errors or inconsistencies, alterations, or otherwise incomplete. This includes reports that are missing students' initials and no other documentation to support student's attendance is submitted; reports with correction fluid; reports that do not indicate the tutoring location; and reports that do not agree with information sent to parents.**

Responsible Department: Title I Administration Office

Management Response: Title I staff thoroughly reviews each monthly invoice for compliance with required items, such as name of student, services provided, dates of attendance, and actual number of hours for which services were provided and the amount owed to the provider. This information is checked against the monthly student attendance records as well as records pertaining to the criminal background and drug testing of tutors. The provider is paid **only** for the sessions students attend.

The SES Provider Toolkit that contains the District's SES implementation guidelines has been amended to enhance the invoicing procedures by including additional detailed requirements for the 2008-2009 cycle. It includes the stipulation that providers will not be compensated for whiteout/correction fluid used to correct or change student initials, tutors names and/or tutors signatures. Providers will not be compensated for tutoring sessions that do not have student's initials or the tutor's name and signature. Any required changes on the Individual Student Attendance Report must be initialed on each corrected page by the supervisor signing the report and a written statement on company letterhead detailing each correction made to the form must accompany the invoice. Additionally, the 2008-2009 Contractual Agreement assesses financial penalties to providers in regards to invoices that require excessive review from Title I staff.

2. ACCELERATE THE IMPLEMENTATION OF M-DCPS SCHOOLS AS SES PROVIDERS

Our audit disclosed that payments disbursed to SES Providers for the period audited were approximately \$40 million. The SES Non-Regulatory Guidance published June 13, 2005, indicates that a district identified as in need of improvement or corrective action, may not be a SES provider. However, schools within the district that are not identified for improvement, corrective action, or restructuring may apply. In FY 2006-07 and FY 2007-08, 82% and 84% of SES providers indicated that tutoring would be held at district schools. In fact, from our observations and payments reviewed, the top three providers in FY 2007-08 offered tutoring mostly at district schools. Not only are the providers using the district's facilities, but they are also employing district teachers and staff.

The infrastructure to offer SES tutoring is available at the district. If schools excelling in the district are set up to offer SES tutoring, the district could potentially absorb some share of the \$40 million currently distributed to private SES providers. An inflow of revenue translates into potential cost savings for the district. For instance, if the district were to tutor 2,825 or 20% of the 14,126 students that were tutored in 2007-08, using \$1,467 the 2007-08 per pupil allocation, the revenue inflow would be \$4,144,568. If each session is offered at \$80 per session, each student would be entitled to 18 hours. At a tutor-to-student ratio of 1 to 10, 283 teachers would need to be hired on an hourly basis. The 2007-08 Instructional Personnel Part-time Hourly Schedule indicates that the instructional hourly rate ranges between \$23 and \$33 per hour. Therefore, salary cost for 283 teachers at a rate of \$33 an hour and 18 instructional sessions would be approximately \$169,000. In addition to the instructional personnel, additional expenses incurred would include salary and fringe benefits of personnel managing the program. If each Regional Center is assigned one Business Managers to manage the program, the cost incurred would be approximately \$246,457. This would include the 2007-08 Salary Schedule base salary of \$45,691 and \$15,923 for fringe benefits. Potential net revenue could be approximately \$3,729,111 minus expense for materials, if any.

Title I Administration Office informed us that in the 2008-09 school year, six (6) schools were approved to provide Supplemental Educational Services. They also indicated to us that those plans are presently on hold due to the district's financial crisis and legal questions raised by the School Board attorneys.

RECOMMENDATION

- 2.1 The district should continue to explore the feasibility of implementing the program to allow M-DCPS schools to be Supplemental Educational Services providers during the 2008-09.**

Responsible Department: School Operations

Management Response: Six (6) District schools submitted applications to the FLDOE to become SES providers for the 2008-2009 school year and received approval to deliver services. In assessing implementation capacity, financial and legal implications as well as timeline, the District decided to place on hold the piloting of SES services by these schools for the 2008-2009 school year. A decision was made to come back to the table in early 2009 to reassess the potential delivery of services contingent upon the District necessitating to open enrollment if experiencing under-subscription of students. Once the pilot program is launched a formative assessment of its implementation will be completed. At that time, we will assess whether expansion of the number of schools in the program is advantageous to the District.

3. NOTIFY PARENTS OF THE NUMBER OF SESSIONS AVAILABLE PER PUPIL BY PROVIDERS AND THEIR EFFECTIVENESS

SES providers' hourly rates were reviewed. Rates ranged between \$35 and \$80 per hour for 2006-07 and \$36.5 to \$80 per hour for 2007-08. In both years, rates billed agreed with rates submitted to the FDOE. Section 1116 of the No Child Left Behind Act of 2001 (Title 1 Part A) is not specific about rates that SES Providers can charge. However, the Supplemental Educational Services Non-Regulatory Guidance published June 13, 2005, explains that a State Educational Agency (SEA) may, if it chooses, establish parameters for the hourly rate charged by providers. The State of Florida Department of Education, through its Request for Application (RFA) established a range between \$5 and \$80 per hour.

Rates charged by SES Providers dramatically affect the amount of tutoring sessions available to students. For instance, in fiscal year 2006-07, at a \$35 rate and \$1,304 per pupil allocation, the student was entitled to 37 one hour sessions. However, at an \$80 rate, the student was only entitled to 16 one hour sessions. In fiscal year 2007-08, at a rate of \$36.5 and \$1,467 per pupil allocation, the student was entitled to 40 one hour sessions, while only 18 one hour sessions at an \$80 rate. The district informs parents of each provider's rate and the per pupil allocation, but does not break it down by number of sessions available. If parents have the number of session available for each provider, they can make a comparison and possibly a better informed decision.

The average sessions available to students from providers who received payment from the district in fiscal years 2006-07 and 2007-08 were 22.5 and 23 hours, respectively. From our observations at the SES fairs, a few providers advertise for more sessions than the total a student is entitled to. However, the lower the rate, the more tutoring sessions a student has available. Tutoring benefits vary by student depending on which provider the parent or guardian selects. Because rates are approved by the State, the District does not have much control.

Title I-Part A, Section 1116(e)(2)(A) of the NCLB requires the district to annually notify parents of SES providers services, qualification and demonstrated effectiveness. The district is in general compliance with these requirements. However, although not a fault of the district, the SES notification to parents does not include a description of each provider's demonstrated effectiveness because the FDOE has not published the required information, pursuant to Section 1116

(e)(4)(D) of the NCLB Act. Consequently, information to comply with the providers' effectiveness requirement cannot be provided until completed and released by FDOE.

RECOMMENDATION

- 3.1 The district should include in its notification to parents, not only the rate for each provider, but also the total number of sessions or hours that a student is entitled, based on each provider's rate.**

Responsible Department: Title I Administration Office

Management Response: The District currently provides parents the rate each provider charges per hour as it is indicated in each provider's SES Contractual Agreement, as well as the per pupil allocation for Miami-Dade set by the State. This necessitates a calculation by the parent to obtain the number of sessions paid by the program. To enhance communication to parents and their eventual choice of provider, every effort will be made to calculate the number of sessions in future notifications of the availability of SES to parents, as part of the Provider Directory.

- 3.2 Ensure that parents of SES eligible students are immediately notified about providers' effectiveness when that information is released by the Florida Department of Education.**

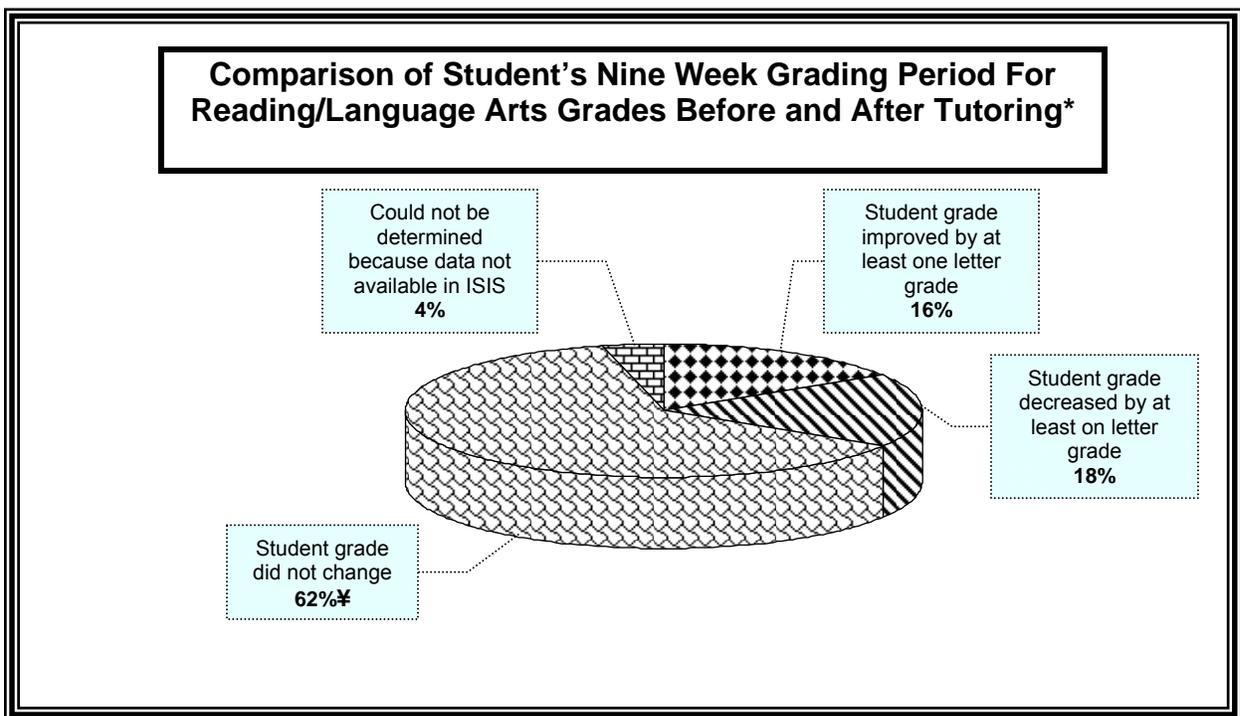
Responsible Department: Title I Administration Office

Management Response: As required by the No Child Left Behind Act, the responsibility of determining the effectiveness of providers rests with the State Education Agency (SEA). In the State of Florida, SES has been legislated and the statute pertaining to SES was amended in the 2007-2008 legislative session to specifically address the issue of provider effectiveness. Said amendment requires that the FLDOE issue an indicator of effectiveness in the form of a letter grade to each provider. In accordance with the provisions of the statute, the letter grades are to be issued in March 2009. Contingent with the timely release of that measure of effectiveness by the State, the District will include said information as part of the District's SES Provider Directory.

4. THE EFFECTIVENESS OF SES IS MIXED BASED ON STUDENT'S GRADES AND TESTS RESULTS

Student's academic achievements may be measured by a number of different tools, including classroom letter grades, classroom coursework, standardized test scores, etc. In order to determine SES Providers effectiveness, we randomly sampled 50 students. We compared their grades in the subject area of tutoring indicated on the Student Learning Plan (SLP). All 50 students sampled received tutoring in Reading/Language Arts and 36 received tutoring in Mathematics. Classroom grades were compared for the nine week grading period before or at the start of tutoring to grades for the nine week grading period after or at the end of tutoring.

While we recognize the statistical limitation of our sample, due to its size, and do not hold it out to be statistically representative of the SES program, the results of our test are revealing. The following graphs depict the results obtained.



*Students receiving reading/language arts tutoring totaled 50 or 100% of sampled students..

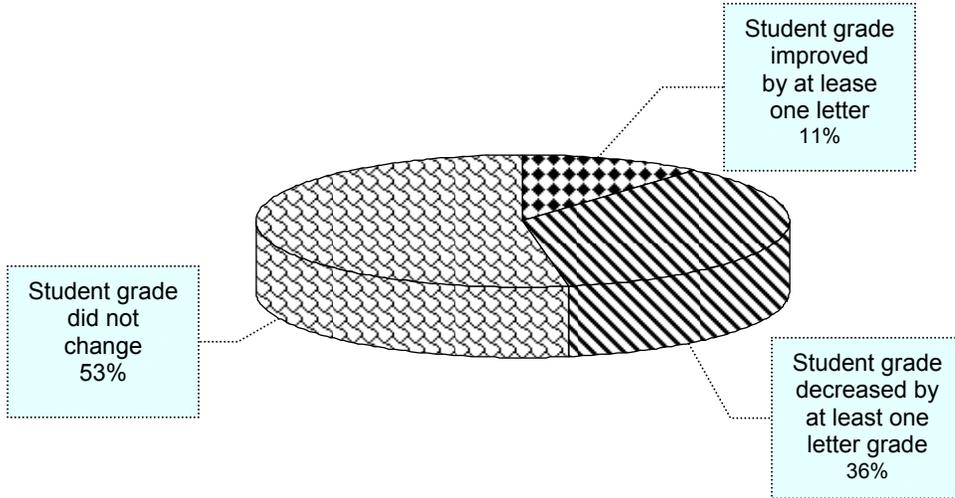
‡ Includes three students with an "A" grade in both nine-week periods.

Of the 31 or 62% of students who were tutored in Reading/Language Arts and did not show a change in grade, 84% attended all tutoring sessions they were entitled to. This seems to suggest that the SES tutoring in this subject area is ineffective. However, it is important to emphasize that tutoring is not the only variable that may affect grades. Some students may be privately tutored or may receive help at home in order to improve their grades. Moreover, the coursework tutored might not have aligned with the specific classroom coursework covered during the nine week grading period in our scope. The following table further depicts a detailed summary of totaled sessions attended by students.

Reading/Language Arts											
Tutoring Sessions attended by students whose grades did not change (i.e. 31 or 62%)											
Tutoring Sessions	1	3.5	7.5	9	11.5	18*	19.5*	22*	24*	24.5*	Total
Number of Students	1	1	1	1	1	18	4	1	2	1	31
Tutoring Sessions attended by students whose grades improved (i.e. 8 or 16%)											
Tutoring Sessions	8	18*	19.5*	20*							Total
Number of Students	1	4	2	1							8
Tutoring Sessions attended by students whose grades decreased (i.e. 9 or 18%)											
Tutoring Sessions	6	6.5	15.5	17	18*	19.5*					Total
Number of Students	1	1	1	1	3	2					9
Tutoring Sessions attended by students whose grade data was not available on ISIS (i.e. 2 or 4%)											
Tutoring Sessions	18*	24*									Total
Number of Students	1	1									2

*Maximum number of hours the student was entitled.

Comparison of Student's Nine Week Grading Period For Mathematics Grades Before and After Tutoring*



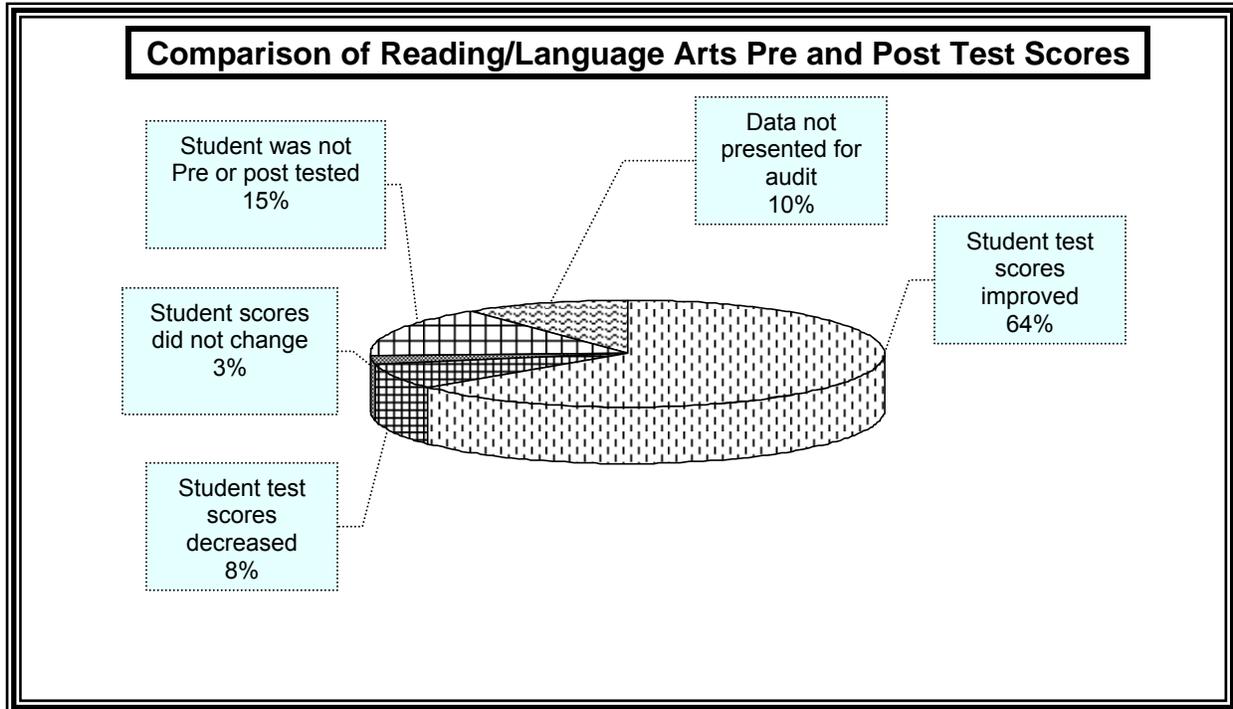
* Students receiving mathematics tutoring totaled 36 or 72% of sampled students.

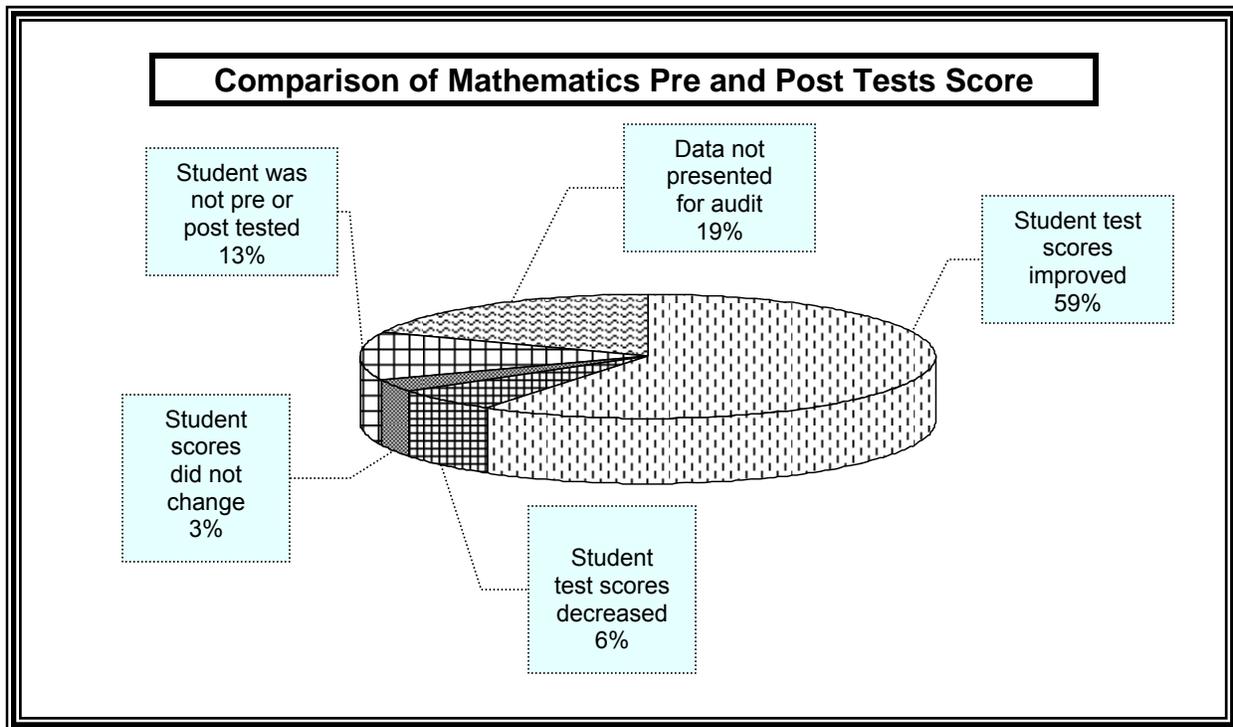
Similarly, of the 19 or 53% who were tutored in Mathematics and did not show a change in grade, 89% attended all sessions. Similarly, the sample results seem to suggest that SES tutoring in this area is ineffective. However, as already mentioned, tutoring is not the only variable that may affect grades. Again, the following table further depicts a detailed summary of totaled sessions attended by students.

Mathematics										
Tutoring Sessions attended by students whose grades did not change (i.e. 19 or 53%)										
Tutoring Sessions	1	8	18*	19.5*	24.5*					Total
Number of Students	1	1	13	3	1					19
Tutoring Sessions attended by students whose grades improved (i.e. 4 or 11%)										
Tutoring Sessions	18*	19.5*	24*							Total
Number of Students	2	1	1							4
Tutoring Sessions attended by students whose grades decreased (i.e. 13 or 36%)										
Tutoring Sessions	9	18*	19.5*	24*						Total
Number of Students	1	9	2	1						13

*Maximum number of hours the student was entitled to.

We also requested “pre” and “post” tests data from the SES providers. From the information submitted, we were able to compare results for 29 students for Reading/Language Arts and 22 for Mathematics. In this instance, all students whose results were compared attended all tutoring sessions. Twenty-five (25) or 64% of the students tutored in Reading/Language Arts and 19 or 59% of the students tutored in mathematics, showed improvement. The following graphs depict the results obtained.





As stated above, this review was performed based on a sample of only 50 students. Our objectives were to review the program's effectiveness by comparing students' grades and tests results. However, this review is limited to our sample. The Office of Performance Improvement performed an evaluation of 2006-07 Supplemental Educational Services. Their review was performed based on the entire population of students who received at least one session of SES. At the conclusion of our field work, the evaluation report was in draft form. However, the overall results indicated that students tutored demonstrated improvement, although overall not significant, in the Mathematics Florida Comprehensive Achievement Test - Sunshine State Standards (FCAT-SSS) levels; but not in the Reading FCAT SSS levels. The report further indicated that when analysis was made using the FCAT - Norm Reference Test (FCAT-NRT) there was no significant differences in achievement gains between the tutored students and those not tutored. The draft report stated, however, that because there was a very mild association between hours of tutoring and gains, effects of tutoring, if any, might be more noticeable if students completed all their allotted sessions before the FCAT.

RECOMMENDATION

- 4.1 Title I Administration Office should ensure that the 2006-07 SES program evaluation requested from the Office of Performance is received and results are shared with the Florida Department of Education.**

Responsible Department: Title I Administration Office

Management Response: Title I Administration staff has reviewed the results of the SES evaluation as part of the overall 2006-2007 Title I Evaluation. Results will be shared with the FLDOE.

5. PARENTS AND TEACHERS SURVEY RESULTS

During the course of our audit, teachers of students receiving Supplemental Educational Services were surveyed to confirm whether:

- To the best of their knowledge, the student selected was receiving tutoring,
- Tutoring was received in the area where the student was most deficient,
- The student's academic performance had improved, and
- A progress report was received from the SES provider and how often.

The survey population consisted of 168 parents and teachers. Responses were received from 74 (44%) of teachers and 61 (36%) of parents. Of the 74 respondent teachers, 50 indicated that the student is receiving tutoring, 19 indicated that the student is not receiving tutoring and five (5) were not sure. The survey results and response rate for the 50 who indicated that the student is receiving tutoring is depicted in the following table.

Supplemental Educational Services Survey Results		
	Yes	No
Teacher indicated tutoring is occurring in the student's most deficient area	48	2
Teacher indicated they have noticed an improvement in the student's academic performance	41	9
Teacher has received a Progress Report from the SES Provider	23	27

	1-3	3-6	Other (monthly, quarterly)
Number of times teacher indicated she/he received a Progress Report	14	3	6

As depicted in the table, while 48 of the 50 teachers confirmed their students were being tutored in the student's most deficient area, two (2) students were not. While 41 teachers indicated they have seen an improvement in the student's academic performance, nine (9) did not. Twenty seven (27) indicated they have not received a Student Progress Report. Section 1116(e)(3)(B) of the No Child Left Behind Act requires providers to inform teachers of the student's progress.

Teachers were also asked if they had any suggestions or comments regarding the SES tutoring from SES providers. A sampling of teachers' suggestions and comments were as follows:

- "Contact should be made with the teacher to see what areas should be stressed more while tutoring. The student will benefit more from tutoring this way."
- "I have seen a great improvement in [Student's name]'s progress in reading and language arts."
- "I have seen immense improvement with [Student's name] as far as reading. She is now in my top group. Thank you."
- "I hope the program is longer so the students can continuously gain from it."
- "I think it does help students with academic deficiencies."
- "I think the students' teachers should be consulted prior to the start of tutoring so that the students' difficulties are addressed. We could also collaborate and work on the same things for reinforcement and student support. I find that repetition is very important for students, especially students who are struggling readers."
- "I would have liked to have received a progress report to see if any improvement was made."
- "It's very beneficial to student."
- "SES tutoring is helping the student to focus in academic strategies and improving in reading comprehension."
- "The SES tutor was excellent."
- "There should be communication with the classroom teacher."
- "They have done a good job. They need to get more tutors because not all the students who needed tutoring were able to get in the program. The program only accepted a limited number of students."
- "They should keep in touch with the child's regular teacher."
- "To help the student with their home learning, and in all subjects. For example, Math and Reading/Language Arts."

Generally, the teachers who commented agreed that tutoring improved the academic performance of their students. However, a few stated providers should consult with the teacher to obtain an indication of which subject area the student is most deficient in.

The following were the responses to the 13 survey questions received from the 61 parents who responded to the survey.

Receipt of Service Survey Results	
Questions	Responses
1. How did you learn about the Supplemental Educational Services (SES) Program?	<ul style="list-style-type: none"> 70% was through information obtained from the school.(i.e. Flyers) 16% did not answer the question 14% were miscellaneous answers (i.e. friend, parent meeting, SLP plan)
2. How did you learn about The SES Provider?	<ul style="list-style-type: none"> 65% responded that they learned about the SES Provider through the school 21% did not answer the question 14% were miscellaneous answers (i.e. mall, friend, son)
3. Was the notification you received about the SES Providers communicated effectively and in the appropriate language?	<ul style="list-style-type: none"> 79%responded "yes" 11% responded "no" 10% did not respond to this question.
4. Did you have sufficient time to respond to the notification?	<ul style="list-style-type: none"> 79% responded "yes" 11% did not respond to this question 7% responded "no" 3% did not receive the notification
5. How did you determine which provider was the best choice for your children?	<ul style="list-style-type: none"> 39% of the responses indicated the parent made their own decisions based on their own inquiry (of teachers, school, or parents), convenience, or they just took their chances. 26% did not answer the question. 20% responded that tutor was the only choice. 15% were miscellaneous answers (i.e. SES fair, Saturday Academy, I don't know),
6. Has your child participated in the program before?	<ul style="list-style-type: none"> 61% responded "NO" 31% responded "YES" 8 % either did not answer this question or placed "NA"
7. Did you receive a call from any of the SES providers before selecting a Provider? If so, which provider?	<ul style="list-style-type: none"> 74% responded "NO" 18% responded "YES" (only two indicated who called and both wrote down "school" the rest left the space blank) 8% did not answer this question
8. Did you sign a Student Learning Plan (SLP) prior to the first tutoring session?	<ul style="list-style-type: none"> 72% responded "YES" 18% responded "NO" 10% did not answer this question, did not remember or placed and "NA" for a response
9. Did a representative from the SES Provider review the SLP with you and explain the plan that will be used to help your child improve?	<ul style="list-style-type: none"> 49% responded "NO" 39% responded "YES" 12% did not answer this question
10. Has your child already begun receiving tutoring? If Yes, what day(s) does she/he attend?	<ul style="list-style-type: none"> 78% responded "YES" 20% responded "NO" 2% did not answer this question
11. Have you received a written Progress Report from the SES Provider informing you about your child's progress?	<ul style="list-style-type: none"> 67% responded "YES" 28% responded "NO" 5% did not answer this question
12. Have you noticed an improvement in your child's academic level?	<ul style="list-style-type: none"> 69% responded "YES" 23% responded "NO" 8% did not answer this question
13. Are you satisfied with the tutorial services provided?	<ul style="list-style-type: none"> 64% responded "YES" 21% responded "NO" 15% did not answer this question

For question number 10, the 12 parents who responded “No” were contacted via telephone to verify, if in fact, their child had begun receiving tutoring. After further clarification, 3 said “No” their child never attended tutoring, and 8 did not respond to our phone call. This obviously indicates inconsistency between the student attendance reported on the SES Web-Based system and parents’ representation. Furthermore, every student included in the survey was selected from payment information which indicated tutoring services was provided to each student.

Fifteen (15) of the 61 parents who responded made observations under the ‘Additional Comments’ section of the survey. The comments were generally positive. Among the positive comments, parents were pleased with the program because they had noticed progress in their child’s academic level. However, others indicated that their child did not receive enough tutoring and did not notice any improvement in the child’s academic level. According to some parents, in order for the program to be more effective, there should be greater communication between the parents and the tutors. Some wished the program would last longer and believed that greater emphasis should be placed on providing students with a one-on-one tutoring session. Their exact comments and suggestion were as follow:

- “The tutoring services are good because they assist students with the classes they have difficulties with.”
- “She isn't attending as of now she finished and were told she had finish. It helped her.”
- “The classes are excellent.”
- “The program is very good”
- “She got from ‘Fs’ to ‘Cs’ and ‘Bs’ (in class) has showed more interest in class. Unfortunately she had to change school and so she lost the Title 1 Program.”
- “My daughter improved because I have noticed her academic level.”
- “Do not stop the program so that our children will continue to progress, thanks to SES.”
- “The parents need to be a title more involved. The tutor's need to be in contact with parents well at least myself because I know [student’s name] was going to tutoring but did not know of his progress as I would [have] wanted.”
- “He did not receive enough tutoring, even though he participated in all programs offered by the school.”
- “My child needs more attention on math and English.”
- “SES did not offer any improvement in my son academic improvement.”
- “I think the program could have last[ed] longer it ended December.”

- “I believe that this service should be offered to more students. And efforts should be made so it can be located at the school.”
- “More individual focus on a one to one basis. More homework should be given to student.

RECOMMENDATION

5.1 Title I Administration should add to their monitoring process random confirmation from teachers, that a Student Progress Report has been received from SES providers.

Responsible Department: Title I Administration Office

Management Response: Starting with the 2008-2009 school year, the Student Learning Plans (SLP) are to be developed on-line by the providers, as part of the District’s SES Web-based System. Pursuant to the 2008-2009 Contractual Agreement parents are to be provided with information on the student’s progress at least monthly for each student. A feature of the SES Web-based System for 2008-2009 is the on-line access for teachers to both the SLP and Progress Report of students participating in SES. The documents are accessed via the ITS Intranet Web Applications by clicking on Instructional Planning System (IPS). Principals were provided this information, for dissemination to their school faculty, as part of the annual SES Principals Orientation and Fair conducted in July 2008 and the SES update at the annual Title I Principals Orientation meetings in September 2008.

Additionally, this information is contained in the Principals, school-site SES Facilitators as well as the Providers SES Toolkits distributed at their respective SES in-service sessions in the Summer of 2008. This new capability clearly enhances teacher accessibility to the SES documents, diminishing past non-compliance of providers and school administration in delivering hard copies of these important documents to teachers. Random verification of compliance by the SES providers in utilizing this on-line feature will be monitored by Title I Administration.

5.2 Require SES providers to consult with student’s teacher to determine the area in which the student is most deficient.

Responsible Department: Title I Administration Office

Management Response: There is no requirement in federal/state law as to the input from the teachers of participating students in the development of the SLP. In Miami-Dade, the district receives authorization from parents, at the time of completion of the enrollment form, for the release of student academic information to the providers as they develop the SLPs. On-line access is provided to FCAT scores, NRTs, grades, individualized learning plans (e.g., LEP Plan and IEP) and other pertinent academic information for each student that provides indicators of the areas of deficiencies to be addressed. Schools are requested to facilitate the SLP development with parents and providers through the scheduling of four meetings at the school site devoted for this purpose.

Although teacher consultation is certainly encouraged, it is not feasible or practicable to mandate this consultation with the student's elementary grade level teacher or various subject area teachers at the secondary level, due to various reasons: 1) the strict and short timeline required under state statute to complete the SLPs, said statute provides providers with only 20 calendar days from the assignment of their students by the District to develop thousands (20,000 for 2008-2009) of SLPs by the October 15th start of services deadline provided in statute; 2) teachers would have an additional responsibility beyond the scope of their contract to be performed before or after the school day; and 3) if the function is agreed to by the union it would require additional hourly funds to compensate the teachers beyond the school day.

5.3 Follow up on those students whose parents and teachers have indicated that the student did not receive tutoring.

Responsible Department: Title I Administration Office

Management Response: Title I Administration staff receives calls and other communications from parents and school personnel (administrators, SES Facilitators, and teachers) regarding the delivery of SES services and follows-up as necessary with providers. Additionally, on-site monitoring by Title I Administration staff as well as telephone calls to parents homes provide relevant information in regards. In such cases as failure to provide the services agreed to by the provider/parent/district is uncovered a re-assignment to the parents' second or third provider choice is executed.

6. INACCURATE INFORMATION REGARDING SERVICE SCHEDULES AND DELIVERY LOCATIONS IS MAINTAINED

For 25 selected SES providers, we visited 24 locations including district schools, faith-based centers, public libraries, learning centers and students' homes and contacted 13 via telephone and/or email. The purpose of the visits was to assess service delivery, observe tutoring sessions and obtain documentation on students' attendance and progress.

It is important to have detailed and accurate information regarding each location, date and time where each child is tutored. Section III-O of the SES Contractual Agreement specifically requires providers to "notify the district and provide the address of the location, along with all required permits... in which it will provide SES to eligible students at least ten (10) days prior to the commencement of services." From our observations and discussions with parents, we determined that in some cases, providers were not conducting SES tutoring at the locations indicated in the schedule. It is important to note that at the beginning of each school year and after each enrollment period, the district requests, via email, updates of every provider's locations, times and dates of tutoring. Title I Administration indicated that information on the schedules reflected data submitted by SES providers.

In 24 or 62% of the sampled locations, an observation could not be performed because the Schedule of Locations, Dates and Times provided by the SES providers to Title I Administration and subsequently to us was not accurate. When we visited or contacted the locations, we were informed by either the School Principal, the SES Facilitator, the Program Director or the Provider's contact person that the program had finished or the days and time listed on the schedule were incorrect.

In six of the sampled locations, where we did perform an observation three exceptions were noted:

- An Individual Student Attendance and Progress Report was not available for student's initialing. At the request of the auditor, a blank report was completed and initialed by the student. In addition, we obtained the Monitoring Tool completed by the Title I Monitor and it was incomplete.
- Required student tutoring materials were not available for tutoring. The tutor was using the school's materials. According to the SES provider, necessary materials were distributed to all tutors.

- Student Learning Plan indicated the tutor-to-student ratio was 1 to 10. However, we did not observe students engaged in tutoring the entire hour. Instead, there was one to one tutoring for up to 14 minutes per student. Students were observed playing games on www.disney.com while they waited their turn to be tutored. Observation does not agree with payment to provider, since provider was paid for 1 hour of tutoring per student.

In addition to the aforementioned, other exceptions were noted when we visited the locations.

- There were cases where payment for tutoring hours was submitted, but the information obtained by the auditor did not support the payment. For instance, we observed that there was no tutor or student present at the sites where tutoring was reported as taking place. In one case, when we contacted the provider, three conflicting stories were given to us as to why there was no tutor at the location visited. The SES Facilitator at this school claimed students did not attend; however, the Individual Student Attendance Report obtained from Title I Administration indicated students had attended. In another case, we requested the Individual Student Attendance Report from the providers; however, the provider did not submit the information requested. The provider was paid for the month when the visit was performed; however, because the SES Certified Report does not indicate at which location the students were tutored, we could not confirm if the provider was paid for any students claimed to have been tutored at the location visited on the date of our visit.

Two additional sites were observed accompanied by a Monitor from Title I Administration. Title I Monitors conduct observations throughout the year. From the two sites observed, exceptions were noted as follows:

- One of the teachers observed was tutoring her own student. This constitutes a violation of School Board Rule 6Gx13-4C-1.081 which prohibits teachers from tutoring their own students for a fee.
- A student not eligible to receive SES tutoring was participating in a session. Title I Administration indicated that providers may tutor students not eligible at their own expense.
- Progress and attendance reports were not available during tutoring session for the entire class. Students place their initials on a separate sheet of paper. Lead tutor indicated students would initial the appropriate form at the next session.
- The SES Monitoring Tool requires monitors to test SLP specifications for students sampled on the day of observation. However, we did not observe the SES Monitor with copies of SLP on hand. SES monitor

indicated that students are chosen, and when the Monitor goes home criteria on the monitoring tool are verified and checked off. Title I Administration indicated that an SLP for each student is provided to the SES Monitor. Therefore, the SES Monitor should have the SLP on hand to complete requirements.

Details of our full observation results will be forwarded to Title I Administration for their follow-up.

RECOMMENDATION

- 6.1 Implement measures to ensure that an accurate listing of tutoring locations, times and dates are maintained by Title I Administration and the providers are inform that inaccurate and untimely information constitutes a breach of the SES contractual agreement.**

Responsible Department: Title I Administration Office

Management Response: Pursuant to the District's 2008-2009 SES Contractual Agreement, providers are obligated to notify the School Board of any changes in location, time and date of services. This information is dually required by Facilities and Plant Operations in regards to agreements for facilities rental and by Title I Administration for purposes of monitoring compliance with the providers' Contractual Agreement and the individual Student Learning Plans. To enhance the most faithful representation of the implementation of the program services, every effort will be made by Title I Administration to receive the most current information from the SES providers in regards to the locations, times and dates of services.

To this end, Title I Administration has conversed with Information Technology Staff (ITS) and has placed a service request to ITS to add an enhancement to the current SES Web-based System to create a new screen for entering relevant information, at a minimum, on a weekly basis. This system will allow for locator capabilities by student, tutor, provider, location of services, date, and time. The addition to the current system will clearly enhance the effective tracking of participating students for emergency purposes as well as for monitoring and compliance activities. The addition of this capability as an online system feature is critical considering the massive amount of data involved in the delivery of services to 20,000 students and the need for the effective manipulation of said data.

- 6.2 Provide refresher training to district SES Monitors in order to improve their effectiveness.**

Responsible Department: Title I Administration Office

Management Response: Title I Administration's monitoring staff receive on-going training throughout the year to enhance their effectiveness and this will be continued throughout the year. Additionally, follow-up training via conference call will be conducted with the school-site SES Facilitators in regards to their monitoring functions and other implementation issues.

7. INCREASE MONITORING AND ENFORCEMENT OF SCHOOL BOARD CONFLICT OF INTEREST RULE

At the beginning of each school year, and prior to Execution of Supplemental Educational Services Contracts, SES providers are requested to submit to Title I Administration their contact information, including a list of their Board of Directors. Additionally, SES providers are informed through various trainings and toolkits that the district should be kept abreast of any changes.

Section III-W of the Supplemental Educational Services Contractual Agreement for 2006-07 and 2007-08 indicates that:

"Providers shall not act in a manner that is an actual or potential conflict of interest on behalf of itself or its employees providing services, including but not limited to, employment with the School Board. Providers may hire school district employees for direct instructional purposes only." It also indicates that "any employee of the Provider that are also employees of the School Board shall be immediately disclosed to the School Board, with such disclosure to be in writing on the SES provider/School Board Dual Employment Disclosure form."

In addition, School Board rule 6Gx13-4A-1.212 indicates that:

"no School Board employee shall hold any employment or contract with any business entity or any agency that is doing business with the School Board...no School Board employee shall have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties, or that would impede the full and faithful discharge of his or her public duties."

The audit disclosed that Title I Administration has operational procedures in place to identify potential conflicts of interest at the time SES contracts are initially executed. According to Title I Administration, information submitted by SES providers is reviewed before contracts are signed. If discrepancies are noted, Title I Administration informs the SES provider of the discrepancy and the provider has seven (7) days to correct it. By contractual agreement, it is up to the providers to inform Title I of any changes in records. Consequently, if Title I Administration is not informed of these changes, they may go unnoticed. Notwithstanding, improvements are needed in the follow-up and monitoring of

contracts throughout the year. The 2006-07 and 2007-08 SES Providers Corporate Officers Information obtained from the Title I Administration Office includes the Corporate Officers' name, as well as the name of the SES Providers' Designated Contact Person. We reviewed this information and cross-checked it against the District's Personnel Database as of March 2008. This review indicated the following:

In fiscal year 2006-07, three (6%) of the providers reviewed had Owners/Directors or Contact Persons holding employment or having private interests with the providers while working for the district. A review of the 2007-08 fiscal year indicated that six (9%) of the providers reviewed had Owner/Directors or Contact Persons also holding employment or having private interest with the providers while working for the district.

A list obtained from SES providers of all personnel working in a non-instructional capacity, including owners and directors disclosed that in addition to the aforementioned, two (2) additional providers employ district employees in non-instructional capacities.

Of the 11 instances noted, Title I contacted the provider in seven instances. Six of these providers agreed to either change officers' information on record or withdraw from the contract. In one instance, the provider agreed to change information; however, our verification indicated that it was not changed (this provider did not serve the district in the year in question). For the four remaining providers, Title I Administration indicated that they were not aware of one of them violating the contract, and that the other three were not in violation of contract because they were not listed as officers or directors. We however, believe the contract and School Board rules are clear on this matter and constitute the individuals to be in conflict. As stated above, the SES Contractual Agreement, states "Providers may hire school district employees for direct instructional purposes only." Consequently, when employees working for the district are employed by an SES provider in a non-instructional position or have a private interest in entities offering SES, a potential and apparent conflict of interest may exist, causing a violation of School Board rules. Employees cited above work for the district in the capacity of Media Specialist, Teacher, Instructional Supervisor, Assistant Principal and Security Monitor.

In addition to the conflicts above, our office has received complaints from SES providers and school principals regarding potential conflict of interest from providers and tutors. As of the end of our field work, an investigation by the Miami-Dade Schools Police Department General Investigative Unit of one SES provider was ongoing. Furthermore, during our audit, we either observed or it was brought to our attention that some SES providers were sponsoring activities

where School Board Personnel was in attendance. The Title I Administration Office also indicated to us that they receive this type of complains every year and that the SES Complain Form has been made available online to formally investigate these allegations.

RECOMMENDATION

- 7.1 The Title I Administration Office should require SES Providers to submit mid-year information of all staff working in a non-instructional capacity including owners/directors. Ongoing review of this information will help determine whether their employment or association could represent a potential conflict of interest.**

Responsible Department: Title I Office Administration

Management Response: The 2008-2009 SES Contractual Agreement requires providers to disclose to the School Board any employees and/or principals/directors/officers/trustees/etc. of the provider that are also employees of the School Board. Title I Administration has operational procedures to identify potential conflicts of interest at the time of negotiating and executing the contractual agreements. Title I Administration will amend current procedures to include a check point mid-year of all non-instructional personnel associated with the providers and as in the past will notify providers in instances of potential conflict of interest. The contractual agreement provides for the employee to divest from interest in the provider entity or to resign from the District's employment. Failure to disclose will result in notification of default of contract with a seven (7) day cure of default.

8. ENFORCE NCLB ACT TIMELY SUBMISSION OF SLP

The No Child Left Behind Act of 2001 (NCLB) requires that the Student Learning Plan (SLP) be submitted to M-DCPS within thirty (30) days of the initial tutoring session. In addition, Title I - Section 1116 requires that the SLP provide a termination clause in the event the provider is unable to meet the goals and timetables specified in the contract. To determine compliance with both requirements, we obtained payment records from the Title I Administration Office that included attendance reports with the names and days students started receiving tutoring services. One hundred sixty (160) students were randomly selected from these records and the SLP was examined for each one of them.

The examination disclosed that not all SLPs' were submitted within the required time nor did they all include a termination clause. Of the 160 SLPs' reviewed, 38 were submitted over 30 days after the initial tutoring session. Delays varied between 31 and 176 days. This condition was only evident in the sample tested for the 2006-07 school year. In addition, 10 SLPs did not include a termination clause. Both issues have been addressed for the 2007-08 school year through the implementation of the SES Web-based system. The new system prohibits providers from entering hours of tutoring into the system without an approved SLP; therefore tutoring may not begin unless the SLP has been approved by the Title I Administration Office. Also, every SLP on the Web-based system contains the termination clause.

RECOMMENDATION

None

APPENDIX – MANAGEMENT’S RESPONSE

TITLE I ADMINISTRATION

November 20, 2008

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

FROM: Magaly C. Abrahante, Assistant Superintendent

SUBJECT: REVIEW OF DRAFT REPORT – AUDIT OF SUPPLEMENTAL EDUCATIONAL SERVICES

As per your request, Title I Administration staff has reviewed the draft report – Audit of Supplemental Educational Services. Attached please find the management responses to the findings and recommendations. Should you have any questions, please do not hesitate to contact me at 305 995-1253.

 MCA

MCA:sr
MCA-F047
Attachment

cc: Mr. Freddie Woodson
Ms. Milagros R. Fornell
Mr. Rafael E. Urrutia
Mr. Trevor L. Williams

MANAGEMENT
2008 NOV 20 AM 11:11

Audit of Supplemental Educational Services 2006-2007 & 2007-2008

Recommendations and Management Responses

- 1.1 Implement guidelines to prohibit the processing of payments to providers, which documentation contains errors or inconsistencies, alterations, or otherwise incomplete. This includes reports that are missing students' initials and no other documentation to support student's attendance is submitted; reports with correction fluid; reports that do not indicate the tutoring location, and reports that do not agree with information sent to parents.

Responsible Department: Title I Administration

Management Response:

Title I staff thoroughly reviews each monthly invoice for compliance with required items, such as name of student, services provided, dates of attendance, and actual number of hours for which services were provided and the amount owed to the provider. This information is checked against the monthly student attendance records as well as records pertaining to the criminal background and drug testing of tutors. The provider is paid **only** for the sessions students attend.

The SES Provider Toolkit that contains the District's SES implementation guidelines has been amended to enhance the invoicing procedures by including additional detailed requirements for the 2008-2009 cycle. It includes the stipulation that providers will not be compensated for whiteout/correction fluid used to correct or change student initials, tutors names and/or tutors signatures. Providers will not be compensated for tutoring sessions that do not have student's initials or the tutor's name and signature. Any required changes on the Individual Student Attendance Report must be initialed on each corrected page by the supervisor signing the report and a written statement on company letterhead detailing each correction made to the form must accompany the invoice. Additionally, the 2008-2009 Contractual Agreement assesses financial penalties to providers in regards to invoices that require excessive review from Title I staff.

- 2.1 The district should continue to explore the feasibility of implementing the program to allow M-DCPS schools to be Supplemental Educational Services providers during the 2008-09.

Responsible Department: School Operations

Management Response:

Six (6) District schools submitted applications to the FLDOE to become SES providers for the 2008-2009 school year and received approval to deliver services. In assessing implementation capacity, financial and legal implications as well as timeline, the District

decided to place on hold the piloting of SES services by these schools for the 2008-2009 school year. A decision was made to come back to the table in early 2009 to reassess the potential delivery of services contingent upon the District necessitating to open enrollment if experiencing under-subscription of students. Once the pilot program is launched a formative assessment of its implementation will be completed. At that time, we will assess whether expansion of the number of schools in the program is advantageous to the District.

- 3.1 The District should include in its notification to parents, not only the rate for each provider, but also the total number of sessions or hours that a student is entitled, based on each provider's rate.

Responsible Department: Title I Administration

Management Response:

The District currently provides parents the rate each provider charges per hour as it is indicated in each provider's SES Contractual Agreement, as well as the per pupil allocation for Miami-Dade set by the State. This necessitates a calculation by the parent to obtain the number of sessions paid by the program. To enhance communication to parents and their eventual choice of provider, every effort will be made to calculate the number of sessions in future notifications of the availability of SES to parents, as part of the Provider Directory.

- 3.2 Ensure that parents of SES eligible students are immediately notified about providers' effectiveness when the information is released by the FLDOE.

Responsible Department: Title I Administration

Management Response:

As required by the No Child Left Behind Act, the responsibility of determining the effectiveness of providers rests with the State Education Agency (SEA). In the State of Florida, SES has been legislated and the statute pertaining to SES was amended in the 2007-2008 legislative session to specifically address the issue of provider effectiveness. Said amendment requires that the FLDOE issue an indicator of effectiveness in the form of a letter grade to each provider. In accordance with the provisions of the statute, the letter grades are to be issued in March 2009. Contingent with the timely release of that measure of effectiveness by the State, the District will include said information as part of the District's SES Provider Directory.

4.1 Title I Administration Office should ensure that the 2006-2007 SES program evaluation requested from the Office of Performance is received and results are shared with the Florida Department of Education.

Responsible Department: Title I Administration

Management Response:

Title I Administration staff has reviewed the results of the SES evaluation as part of the overall 2006-2007 Title I Evaluation. Results will be shared with the FLDOE.

5.1 Title I Administration should add to their monitoring process random confirmation from teachers, that a student Progress Report has been received from SES providers.

Responsible Department: Title I Administration

Management Response:

Starting with the 2008-2009 school year, the Student Learning Plans (SLP) are to be developed on-line by the providers, as part of the District's SES Web-based System. Pursuant to the 2008-2009 Contractual Agreement parents are to be provided with information on the student's progress at least monthly for each student. A feature of the SES Web-based System for 2008-2009 is the on-line access for teachers to both the SLP and Progress Report of students participating in SES. The documents are accessed via the ITS Intranet Web Applications by clicking on Instructional Planning System (IPS). Principals were provided this information, for dissemination to their school faculty, as part of the annual SES Principals Orientation and Fair conducted in July 2008 and the SES update at the annual Title I Principals Orientation meetings in September 2008.

Additionally, this information is contained in the Principals, school-site SES Facilitators as well as the Providers SES Toolkits distributed at their respective SES in-service sessions in the Summer of 2008. This new capability clearly enhances teacher accessibility to the SES documents, diminishing past non-compliance of providers and school administration in delivering hard copies of these important documents to teachers. Random verification of compliance by the SES providers in utilizing this on-line feature will be monitored by Title I Administration.



5.2 Require SES providers to consult with student's teacher to determine the area in which the student is most deficient.

Responsible Department: Title I Administration

Management Response:

There is no requirement in federal/state law as to the input from the teachers of participating students in the development of the SLP. In Miami-Dade, the district receives authorization from parents, at the time of completion of the enrollment form, for the release of student academic information to the providers as they develop the SLPs. On-line access is provided to FCAT scores, NRTs, grades, individualized learning plans (e.g., LEP Plan and IEP) and other pertinent academic information for each student that provides indicators of the areas of deficiencies to be addressed. Schools are requested to facilitate the SLP development with parents and providers through the scheduling of four meetings at the school site devoted for this purpose.

Although teacher consultation is certainly encouraged, it is not feasible or practicable to mandate this consultation with the student's elementary grade level teacher or various subject area teachers at the secondary level, due to various reasons: 1) the strict and short timeline required under state statute to complete the SLPs, said statute provides providers with only 20 calendar days from the assignment of their students by the District to develop thousands (20,000 for 2008-2009) of SLPs by the October 15th start of services deadline provided in statute; 2) teachers would have an additional responsibility beyond the scope of their contract to be performed before or after the school day; and 3) if the function is agreed to by the union it would require additional hourly funds to compensate the teachers beyond the school day.

5.3 Follow-up on those students whose parents and teachers have indicated that the student did not receive tutoring.

Responsible Department: Title I Administration

Management Response:

Title I Administration staff receives calls and other communications from parents and school personnel (administrators, SES Facilitators, and teachers) regarding the delivery of SES services and follows-up as necessary with providers. Additionally, on-site monitoring by Title I Administration staff as well as telephone calls to parents homes provide relevant information in regards. In such cases as failure to provide the services agreed to by the provider/parent/district is uncovered a re-assignment to the parents' second or third provider choice is executed.



6.1 Implement measures to ensure that an accurate listing of tutoring locations, times and dates are maintained by Title I Administration and the providers are inform that inaccurate and untimely information constitutes a breach of the SES contractual agreement.

Responsible Department: Title I Administration

Management Response:

Pursuant to the District's 2008-2009 SES Contractual Agreement, providers are obligated to notify the School Board of any changes in location, time and date of services. This information is dually required by Facilities and Plant Operations in regards to agreements for facilities rental and by Title I Administration for purposes of monitoring compliance with the providers' Contractual Agreement and the individual Student Learning Plans. To enhance the most faithful representation of the implementation of the program services, every effort will be made by Title I Administration to receive the most current information from the SES providers in regards to the locations, times and dates of services.

To this end, Title I Administration has conversed with Information Technology Staff (ITS) and has placed a service request to ITS to add an enhancement to the current SES Web-based System to create a new screen for entering relevant information, at a minimum, on a weekly basis. This system will allow for locator capabilities by student, tutor, provider, location of services, date, and time. The addition to the current system will clearly enhance the effective tracking of participating students for emergency purposes as well as for monitoring and compliance activities. The addition of this capability as an online system feature is critical considering the massive amount of data involved in the delivery of services to 20,000 students and the need for the effective manipulation of said data.

6.2 Provide refresher training to district SES Monitors in order to improve their effectiveness.

Responsible Department: Title I Administration

Management Response:

Title I Administration's monitoring staff receive on-going training throughout the year to enhance their effectiveness and this will be continued throughout the year. Additionally, follow-up training via conference call will be conducted with the school-site SES Facilitators in regards to their monitoring functions and other implementation issues.

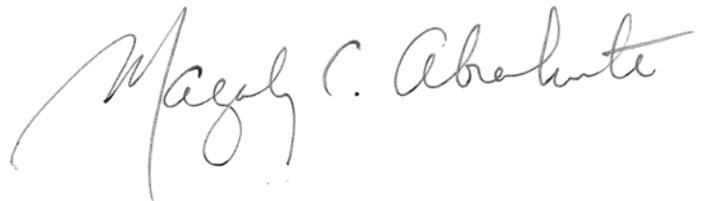
MCA

7.1 The Title I Administration Office should require SES providers to submit mid-year information of all staff working in a non-instructional capacity including owners/directors. Ongoing review of this information will help determine whether their employment or association could represent a potential conflict of interest.

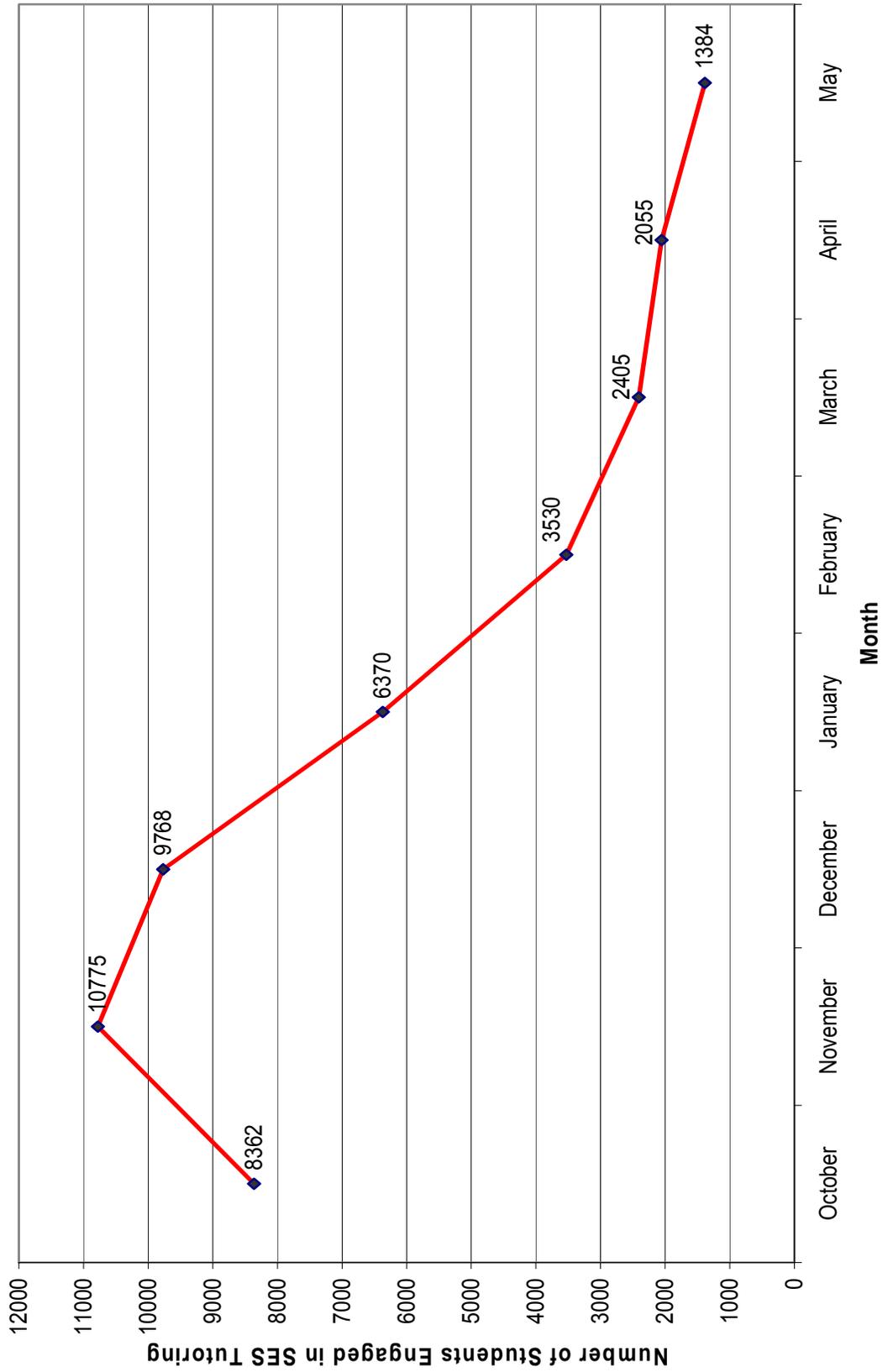
Responsible Department: Title I Administration

Management Response:

The 2008-2009 SES Contractual Agreement requires providers to disclose to the School Board any employees and/or principals/directors/officers/trustees/etc. of the provider that are also employees of the School Board. Title I Administration has operational procedures to identify potential conflicts of interest at the time of negotiating and executing the contractual agreements. Title I Administration will amend current procedures to include a check point mid-year of all non-instructional personnel associated with the providers and as in the past will notify providers in instances of potential conflict of interest. The contractual agreement provides for the employee to divest from interest in the provider entity or to resign from the District's employment. Failure to disclose will result in notification of default of contract with a seven (7) day cure of default.

A handwritten signature in cursive script, reading "Mary C. Abrahante".

**Miami-Dade County Public Schools Title I Administration
SES Monthly Student Engagement
2007-2008**



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

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

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

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

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

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

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

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

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

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

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

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

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

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

INTERNAL AUDIT REPORT



MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
Tel: (305) 995-1318 ♦ Fax: (305) 995-1331
<http://mca.dadeschools.net>