

**MEMORANDUM**

**MTG/2018-2019/M021**

September 6, 2018

**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, 2017-SUMMARY OF RESULTS**

In their Attestation Examination, the Auditor General (AG) reported that the Miami-Dade County District School Board generally complied with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. However, they noted material non-compliance involving teachers and reporting errors, or records not properly prepared or not available for audit related to students in English for Speakers of Other Languages and Career Education 9-12.

Their examination of Miami-Dade County District School Board's compliance with student transportation requirements for the fiscal year ended June 30, 2017, issued a clean opinion.

The estimated gross dollar effect of the FEFP/FTE audit adjustments (disallowance) for the 2016-2017 fiscal year is a negative \$1,345,814, of which \$601,188 is applicable to charter schools and \$744,626 is applicable to District schools. For the 2016-2017 fiscal year, the District received approximately \$658.7 million in State funding through FEFP (which included charter schools).

The FEFP/FTE disallowance from the charter schools was mostly due to a charter school (South Florida Autism Charter School) where according to the AG, discrepancies related to some out-of-field teachers as well as some teachers that did not meet certain teacher certification requirements specific to a particular endorsement. The charter school disagreed with the finding claiming that the teachers have completed professional development that exceeds the minimum requirements of the State for the endorsement in question and plans to file an appeal.

The District is also contesting a finding new to this audit related to students that were enrolled with the District and with providers of virtual coursework that were reported under two different key identifying numbers. This resulted in the incorrect recalibration of FTE. The District administration contends that the Florida Department of Education did not provide reporting/monitoring tools identifying students who are enrolled in a Florida virtual program.

In response to the rest of the audit results, the District generally agrees with the findings and continues to take action to improve FTE related business practices.

The District's response to the audit findings is on pages 80-102 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 62-64.

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, 2017



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2016-17 fiscal year, Alberto M. Carvalho served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dr. Steve Gallon, III from 11-22-16	1
Dr. Wilbert "Tee" Holloway through 11-21-16	1
Dr. Dorothy Bendross-Mindingall, Vice Chair through 11-21-16	2
Dr. Martin S. Karp	3
Ms. Perla Tabares Hantman, Chair through 11-21-16	4
Ms. Susie V. Castillo	5
Ms. Mari Tere Rojos from 11-22-16	6
Ms. Raquel A. Regalado through 11-21-16	6
Ms. Lubby Navarro	7
Dr. Marta Perez, Vice Chair from 11-22-16	8
Dr. Lawrence S. Feldman, Chair from 11-22-16	9

The team leader was Eric R. Seldomridge, 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.

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

## LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
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

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12, 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 and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 102 of the 660 teachers in our test. Of the 660 teachers in our test, 171 (26 percent) taught at charter schools and 34 (33 percent) of the 102 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 203 of the 1,647 students in our ESOL test and 105 of the 596 students in our Career Education 9-12 test. Of the 1,647 students in our ESOL test, 449 (27 percent) attended charter schools and 49 (24 percent) of the 203 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 133 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 52.2749 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 323.4577 (178.9660 applicable to District schools other than charter schools and 144.4917 applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 198 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, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$1,345,814 (negative 323.4577 times \$4,160.71), of which \$744,626 is applicable to District schools other than charter schools and \$601,188 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 356 schools other than charter schools, 128 charter schools, 2 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$658.7 million was provided through the FEFP to the District for the District-reported 352,992.57 unweighted FTE as recalibrated, which included 62,722.52 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 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 Department of Juvenile Justice 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 Department of Juvenile Justice 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 in order 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 \$20.5 million for student transportation as part of the State funding through the FEFP.

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* 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 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 misstatements 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 and students in our English for Speakers of Other Languages and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12, 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

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

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>1</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 that has a material effect on the District's compliance with State requirements; 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

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<sup>1</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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 22, 2018

# 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, 2017, the Miami-Dade County District School Board (District) reported to the DOE 352,992.57 unweighted FTE as recalibrated, which included 62,722.52 unweighted FTE as recalibrated for charter schools, at 356 District schools other than charter schools, 128 charter schools, 2 cost centers, and 4 virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (490) consisted of the total number of brick and mortar schools and cost centers in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (79,479) 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.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 203 of the 1,647 students in our ESOL test<sup>2</sup> and 105 of the 596 students in our Career Education 9-12 test.<sup>3</sup> Of the 1,647 students in our ESOL test, 449 (27 percent) attended charter schools and 49 (24 percent) of the 203 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	483	41	51,414	503	0	222,091.5300	346.4973	450.0019
Basic with ESE Services	481	42	12,091	367	14	76,515.4800	334.6419	4.4620
ESOL	456	38	13,684	1,647	203	44,111.4800	1,045.4376	(358.9177)
ESE Support Levels 4 and 5	180	26	1,024	461	34	2,369.3300	343.0206	(76.3360)
Career Education 9-12	88	14	<u>1,266</u>	<u>596</u>	<u>105</u>	<u>7,904.7500</u>	<u>145.4034</u>	<u>(71.4851)</u>
All Programs	490	42	<u>79,479</u>	<u>3,574</u>	<u>356</u>	<u>352,992.5700</u>	<u>2,215.0008</u>	<u>(52.2749)</u>

<sup>2</sup> For ESOL, the material noncompliance is composed of Findings 4, 9, 10, 13, 15, 17, 21, 23, 26, 27, 28, 29, 30, 34, 35, 36, 38, 39, 46, 47, 48, 58, 59, 63, 66, 68, 69, 71, 72, 76, 79, 80, 86, 89, 90, 94, 95, 96, 97, 103, 104, 105, 109, 110, 116, 119, and 124 on *SCHEDULE D*.

<sup>3</sup> For Career Education 9-12, the material noncompliance is composed of Findings 60, 70, 73, 91, 98, 111, 112, 113, and 118 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (2,535, of which 2,024 are applicable to District schools other than charter schools and 511 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 approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 102 of the 660 teachers in our test.<sup>4</sup> Of the 660 teachers in our test, 171 (26 percent) taught at charter schools and 34 (33 percent) of the 102 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.

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<sup>4</sup> For teachers, the material noncompliance is composed of Findings 3, 5, 6, 8, 11, 12, 14, 16, 20, 22, 24, 25, 31, 32, 37, 40, 42, 43, 44, 45, 49, 50, 51, 52, 53, 54, 55, 61, 62, 65, 67, 74, 75, 77, 83, 84, 85, 88, 92, 99, 100, 107, 108, 114, 115, 120, 125, 126, 131, 132, and 133 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	34.3606	1.103	37.8998
102 Basic 4-8	38.6249	1.000	38.6249
103 Basic 9-12	226.2466	1.001	226.4728
111 Grades K-3 with ESE Services	(.1125)	1.103	(.1241)
112 Grades 4-8 with ESE Services	.0001	1.000	.0001
113 Grades 9-12 with ESE Services	.5934	1.001	.5940
130 ESOL	(254.2144)	1.194	(303.5320)
254 ESE Support Level 4	(19.2098)	3.607	(69.2898)
255 ESE Support Level 5	(7.0787)	5.376	(38.0551)
300 Career Education 9-12	(71.4851)	1.001	(71.5566)
Subtotal	(52.2749)		(178.9660)
<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	59.4236	1.103	65.5442
102 Basic 4-8	74.4598	1.000	74.4598
103 Basic 9-12	16.8864	1.001	16.9033
111 Grades K-3 with ESE Services	1.4998	1.103	1.6543
112 Grades 4-8 with ESE Services	(.0152)	1.000	(.0152)
113 Grades 9-12 with ESE Services	2.4964	1.001	2.4989
130 ESOL	(104.7033)	1.194	(125.0157)
254 ESE Support Level 4	(50.0475)	3.607	(180.5213)
Subtotal	.0000		(144.4917)
<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	93.7842	1.103	103.4440
102 Basic 4-8	113.0847	1.000	113.0847
103 Basic 9-12	243.1330	1.001	243.3761
111 Grades K-3 with ESE Services	1.3873	1.103	1.5302
112 Grades 4-8 with ESE Services	(.0151)	1.000	(.0151)
113 Grades 9-12 with ESE Services	3.0898	1.001	3.0929
130 ESOL	(358.9177)	1.194	(428.5477)
254 ESE Support Level 4	(69.2573)	3.607	(249.8111)
255 ESE Support Level 5	(7.0787)	5.376	(38.0551)
300 Career Education 9-12	(71.4851)	1.001	(71.5566)
Total	(52.2749)		(323.4577)

- 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

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## 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>Districtwide</u>	<u>#0092</u>	<u>#0102*</u>	
101 Basic K-3	.....	7.9592	11.2358	19.1950
102 Basic 4-8	.....	.2831	2.0416	2.3247
103 Basic 9-12	(29.6339)	.....	.....	(29.6339)
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(1.0987)	.....	.....	(1.0987)
130 ESOL	(1.8080)	(8.2423)	(13.2774)	(23.3277)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>(3.2595)</u>	<u>.....</u>	<u>.....</u>	<u>(3.2595)</u>
Total	<u>(35.8001)</u>	<u>.0000</u>	<u>.0000</u>	<u>(35.8001)</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>#0111</u>	<u>#0122</u>	<u>#0321</u>	<u>#0400*</u>	
101	19.1950	8.1819	1.0386	.3795	2.6076	31.4026
102	2.3247	.....	27.3741	1.1329	.....	30.8317
103	(29.6339)	.....	.....	.....	.....	(29.6339)
111	.0000	(.3125)	.....	.....	.....	(.3125)
112	.0000	.....	.....	.....	.....	.0000
113	(1.0987)	.....	.....	.....	.....	(1.0987)
130	(23.3277)	(8.1819)	(28.0795)	.....	(2.6076)	(62.1967)
254	.0000	.....	(.3332)	(1.5124)	.....	(1.8456)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(3.2595)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2595)</u>
Total	<u>(35.8001)</u>	<u>(.3125)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(36.1126)</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>#1001</u>	<u>#1020*</u>	<u>#1070*</u>	<u>#1371</u>	
101	31.4026	4.3306	.....	0.4808	6.0066	42.2206
102	30.8317	.....	.3679	27.6841	.3362	59.2199
103	(29.6339)	.....	.....	16.8864	.....	(12.7475)
111	(.3125)	.....	.....	1.4998	.....	1.1873
112	.0000	.....	.....	1.0000	.....	1.0000
113	(1.0987)	.....	.....	2.4964	.....	1.3977
130	(62.1967)	(4.3306)	(.3679)	.....	(6.3428)	(73.2380)
254	(1.8456)	.....	.....	(50.0475)	.....	(51.8931)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(3.2595)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2595)</u>
Total	<u>(36.1126)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(36.1126)</u>

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

\*Charter School

<b>No.</b>	<b>Brought Forward</b>	<b>Proposed Adjustments (1)</b>				<b>Balance Forward</b>
		<b>#2013*</b>	<b>#2361</b>	<b>#3033*</b>	<b>#3610*</b>	
101	42.2206	7.4288	.6724	4.0462	.8057	55.1737
102	59.2199	.....	1.4716	3.3197	4.3011	68.3123
103	(12.7475)	.....	.....	.....	.....	(12.7475)
111	1.1873	.....	.....	.....	.....	1.1873
112	1.0000	.....	.....	.....	(1.0152)	(.0152)
113	1.3977	.....	.....	.....	.....	1.3977
130	(73.2380)	(7.4288)	(2.1440)	(7.3659)	(4.0916)	(94.2683)
254	(51.8931)	.....	.....	.....	.....	(51.8931)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(3.2595)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2595)</u>
Total	<u>(36.1126)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(36.1126)</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>#4681</u>	<u>#4691</u>	<u>#5025*</u>	<u>#5384*</u>	
101	55.1737	4.7795	.....	18.7219	5.7596	84.4347
102	68.3123	.7358	.....	11.7758	.....	80.8239
103	(12.7475)	.....	.....	.....	.....	(12.7475)
111	1.1873	.....	.....	.....	.....	1.1873
112	(.0152)	.....	.5001	.....	.....	.4849
113	1.3977	.....	.....	.....	.....	1.3977
130	(94.2683)	(5.5153)	.....	(30.4977)	(5.7596)	(136.0409)
254	(51.8931)	.....	.....	.....	.....	(51.8931)
255	.0000	.....	(.5001)	.....	.....	(.5001)
300	<u>(3.2595)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2595)</u>
Total	<u>(36.1126)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(36.1126)</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>#5410*</u>	<u>#6020*</u>	<u>#6060*</u>	<u>#6070*</u>	
101	84.4347	2.5034	.....	.....	5.8338	92.7719
102	80.8239	1.8842	12.0672	9.1649	1.8533	105.7935
103	(12.7475)	.....	.....	.....	.....	(12.7475)
111	1.1873	.....	.....	.....	.....	1.1873
112	.4849	.....	.....	.....	.....	.4849
113	1.3977	.....	.....	.....	.....	1.3977
130	(136.0409)	(4.3876)	(12.0672)	(9.1649)	(7.6871)	(169.3477)
254	(51.8931)	.....	.....	.....	.....	(51.8931)
255	(.5001)	.....	.....	.....	.....	(.5001)
300	<u>(3.2595)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.2595)</u>
Total	<u>(36.1126)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(36.1126)</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>#7001</u>	<u>#7048</u>	<u>#7111</u>	<u>#7121</u>	
101	92.7719	.....	.....	.....	.....	92.7719
102	105.7935	.5000	.....	.....	.....	106.2935
103	(12.7475)	.....	39.6991	.8750	2.1570	29.9836
111	1.1873	.....	.....	.....	.....	1.1873
112	.4849	(.5000)	.....	.....	.....	(.0151)
113	1.3977	.....	(1.0000)	1.0000	.....	1.3977
130	(169.3477)	.....	(26.8666)	(.7500)	(2.1570)	(199.1213)
254	(51.8931)	.....	.....	(1.1250)	.....	(53.0181)
255	(.5001)	.....	.....	.....	.....	(.5001)
300	<u>(3.2595)</u>	<u>.....</u>	<u>(13.6203)</u>	<u>.....</u>	<u>.....</u>	<u>(16.8798)</u>
Total	<u>(36.1126)</u>	<u>.0000</u>	<u>(1.7878)</u>	<u>.0000</u>	<u>.0000</u>	<u>(37.9004)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#7151</u>	<u>#7201</u>	<u>#7241</u>	<u>#7251</u>	
101	92.7719	.....	.....	.....	.....	92.7719
102	106.2935	.....	.....	.....	.....	106.2935
103	29.9836	8.8275	6.4967	39.1479	32.4338	116.8895
111	1.1873	.....	.....	.....	.....	1.1873
112	(.0151)	.....	.....	.....	.....	(.0151)
113	1.3977	.....	.....	.....	2.0024	3.4001
130	(199.1213)	(8.8275)	(5.1703)	(31.1281)	(20.1780)	(264.4252)
254	(53.0181)	.....	.....	(.1250)	(3.5000)	(56.6431)
255	(.5001)	.....	.....	.....	.....	(.5001)
300	<u>(16.8798)</u>	<u>(.1834)</u>	<u>(6.6111)</u>	<u>(7.8948)</u>	<u>(10.7582)</u>	<u>(42.3273)</u>
Total	<u>(37.9004)</u>	<u>(.1834)</u>	<u>(5.2847)</u>	<u>.0000</u>	<u>.0000</u>	<u>(43.3685)</u>

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



<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#7431</u>	<u>#7461</u>	<u>#7591</u>	<u>#7701</u>	
101	92.7719	.....	.....	.....	.....	92.7719
102	106.2935	.....	.....	.....	.....	106.2935
103	116.8895	7.3887	21.8566	27.2861	24.6124	198.0333
111	1.1873	.....	.....	.....	.....	1.1873
112	(.0151)	.....	.....	.....	.....	(.0151)
113	3.4001	.4998	.....	(.5000)	(1.7250)	1.6749
130	(264.4252)	(7.2978)	(21.8566)	(25.9736)	(17.4447)	(336.9979)
254	(56.6431)	(.0909)	.....	(.6250)	(.5000)	(57.8590)
255	(.5001)	(.4998)	.....	(.1875)	(.2750)	(1.4624)
300	<u>(42.3273)</u>	.....	<u>(.4129)</u>	<u>(.1364)</u>	<u>(4.6677)</u>	<u>(47.5443)</u>
Total	<u>(43.3685)</u>	<u>.0000</u>	<u>(.4129)</u>	<u>(.1364)</u>	<u>.0000</u>	<u>(43.9178)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#7731</u></b>	<b><u>#7741</u></b>	<b><u>#7751</u></b>	<b><u>#7781</u></b>	
101	92.7719	.....	.....	.....	.....	92.7719
102	106.2935	.....	.....	.....	.....	106.2935
103	198.0333	24.2133	.4165	7.4906	7.7024	237.8561
111	1.1873	.....	.....	.....	.....	1.1873
112	(.0151)	.....	.....	.....	.....	(.0151)
113	1.6749	.....	1.4999	.....	(.4999)	2.6749
130	(336.9979)	(7.8101)	(.4165)	(7.4906)	(6.2026)	(358.9177)
254	(57.8590)	.....	(1.4999)	.....	(.9999)	(60.3588)
255	(1.4624)	.....	.....	.....	.....	(1.4624)
300	<u>(47.5443)</u>	<u>(23.6909)</u>	<u>(.2499)</u>	.....	.....	<u>(71.4851)</u>
Total	<u>(43.9178)</u>	<u>(7.2877)</u>	<u>(.2499)</u>	<u>.0000</u>	<u>.0000</u>	<u>(51.4554)</u>

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

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#8181</u>	<u>#9732</u>	
101 Basic K-3	92.7719	.....	1.0123	93.7842
102 Basic 4-8	106.2935	5.2855	1.5057	113.0847
103 Basic 9-12	237.8561	2.9914	2.2855	243.1330
111 Grades K-3 with ESE Services	1.1873	.....	.2000	1.3873
112 Grades 4-8 with ESE Services	(.0151)	.....	.....	(.0151)
113 Grades 9-12 with ESE Services	2.6749	.....	.4149	3.0898
130 ESOL	(358.9177)	.....	.....	(358.9177)
254 ESE Support Level 4	(60.3588)	(8.2769)	(.6216)	(69.2573)
255 ESE Support Level 5	(1.4624)	.....	(5.6163)	(7.0787)
300 Career Education 9-12	<u>(71.4851)</u>	.....	.....	<u>(71.4851)</u>
Total	<u>(51.4554)</u>	<u>.0000</u>	<u>(.8195)</u>	<u>(52.2749)</u>

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

# SCHEDULE D

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## 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 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 2016-17* 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 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 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. 9201/10001/10201/11101/12201/32101/40001/102001/107001/211101/303301/361001/468101/469101/502501/538401/541001/602001/818101/973201]

Student course schedules were incorrectly reported for 20 of the 41 nonvirtual schools tested. The daily instructional and bell schedules provided for the schools supported a varying number of instructional minutes per week that 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 150 CMW to 780 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the school instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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**Findings**

**Districtwide – Reporting Multiple Student Identifier Numbers**

2. [Ref. 102] Our review of the District’s reported data disclosed 147 students (3 students were in our test) who were reported by two different key identifying numbers (social security number in one reporting survey period and the student identifier number in another reporting survey period). Consequently, the students’ FTEs were not properly grouped with all reporting survey periods for the recalibration process and resulted in the overall FTE for each of the 147 students to exceed 1.0000 FTE. We propose the following adjustment:

103 Basic 9-12	(29.6339)	
113 Grades 9-12 with ESE Services	(1.0987)	
130 ESOL	(1.8080)	
300 Career Education 9-12	<u>(3.2595)</u>	<u>(35.8001)</u>
		<u>(35.8001)</u>

**Norman S. Edelcup/Sunny Isles Beach K-8 Center (#0092)**

3. [Ref. 9270/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students taught by two of the teachers (Ref. 9271/72) were not notified of the teachers’ out-field-status. We propose the following adjustments:

<u>Ref. 9270</u>		
102 Basic 4-8	.1887	
130 ESOL	<u>(.1887)</u>	.0000
 <u>Ref. 9271</u>		
102 Basic 4-8	.0944	
130 ESOL	<u>(.0944)</u>	.0000
 <u>Ref. 9272</u>		
101 Basic K-3	7.9592	
130 ESOL	<u>(7.9592)</u>	<u>.0000</u>
		<u>.0000</u>

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

4. [Ref. 10202] One student’s English language proficiency was not assessed and an ELL Committee not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

102 Basic 4-8	.7358	
130 ESOL	<u>(.7358)</u>	.0000

5. [Ref. 10270/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. In addition, one teacher (Ref. 10271) had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 10270</u>		
101 Basic K-3	3.0648	
130 ESOL	<u>(3.0648)</u>	.0000

<u>Ref. 10271</u>		
101 Basic K-3	.7224	
130 ESOL	<u>(.7224)</u>	.0000

<u>Ref. 10272</u>		
102 Basic 4-8	1.3058	
130 ESOL	<u>(1.3058)</u>	.0000

6. [Ref. 10273] 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	7.4486	
130 ESOL	<u>(7.4486)</u>	<u>.0000</u>
		<u>.0000</u>

**Maya Angelou Elementary School (#0111)**

7. [Ref. 11102] One student was absent during the entire February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.3125)</u>	(.3125)
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8. [Ref. 11170] One teacher taught Basic subject areas and Primary Language Arts to classes that included ELL students but had earned none of the 60 (or 180) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Maya Angelou Elementary School (#0111)** (Continued)

101 Basic K-3	8.1819	
130 ESOL	<u>(8.1819)</u>	<u>.0000</u>
		<u>(.3125)</u>

**Dr. Rolando Espinosa K-8 Center (#0122)**

9. [Ref. 12202] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date and the ELL Committee’s recommendation was not properly supported without the assessment. We propose the following adjustment:

101 Basic K-3	.3362	
130 ESOL	<u>(.3362)</u>	.0000

10. [Ref. 12203] The 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:

101 Basic K-3	.7024	
130 ESOL	<u>(.7024)</u>	.0000

11. [Ref. 12270/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 12270) held certification in Elementary Education but taught courses that required certification in Middle Grades Math and Middle Grades English and one teacher (Ref. 12271) held certification in English but taught a course that also required a Reading endorsement. We also noted that the parents of the students taught by one of the teachers (Ref. 12270) were not notified of the teacher’s out-of-field status. We propose the following adjustments:

<u>Ref. 12270</u>		
102 Basic 4-8	.3332	
254 ESE Support Level 4	<u>(.3332)</u>	.0000
 <u>Ref. 12271</u>		
102 Basic 4-8	27.0409	
130 ESOL	<u>(27.0409)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Biscayne Elementary School (#0321)**

12. [Ref. 32170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 32170) held certification in PK Education but taught courses that required certification in Elementary Education, and one teacher (Ref. 32171) held certification in ESE but taught courses that also required the Autism Spectrum Disorders 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. 32170</u>		
102 Basic 4-8	.3529	
254 ESE Support Level 4	<u>(.3529)</u>	.0000
<u>Ref. 32171</u>		
101 Basic K-3	.3795	
102 Basic 4-8	.7800	
254 ESE Support Level 4	<u>(1.1595)</u>	<u>.0000</u>
		<u>.0000</u>

**Renaissance Elementary Charter School (#0400)**

13. [Ref. 40002] ELL Committees were not convened by October 1 to consider two students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	1.4716	
130 ESOL	<u>(1.4716)</u>	.0000

14. [Ref. 40070] The parents of the 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	1.1360	
130 ESOL	<u>(1.1360)</u>	<u>.0000</u>
		<u>.0000</u>

**Coral Park Elementary School (#1001)**

15. [Ref. 100101] 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**

**Coral Park Elementary School (#1001)** (Continued)

101 Basic K-3	.3679	
130 ESOL	<u>(.3679)</u>	.0000

16. [Ref. 100170] The parents of the 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	3.9627	
130 ESOL	<u>(3.9627)</u>	.0000
		<u>.0000</u>

**Youth Co-Op Charter School (#1020)**

17. [Ref. 102002] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3679	
130 ESOL	<u>(.3679)</u>	.0000
		<u>.0000</u>

**South Florida Autism Charter School, Inc. (#1070)**

18. [Ref. 107002] The *Matrix of Services* forms for seven ESE students were not available at the time of our examination and could not be subsequently located. We also noted that the files for three of the students did not contain a valid IEP. We propose the following adjustment:

101 Basic K-3	.4808	
102 Basic 4-8	1.0474	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(5.0282)</u>	.0000

19. [Ref. 107003] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9998	
113 Grades 9-12 with ESE Services	.4964	
254 ESE Support Level 4	<u>(1.4962)</u>	.0000

**Findings**

**South Florida Autism Charter School, Inc. (#1070)** (Continued)

20. [Ref. 107070/71/72/73/74/75] Parents of the students were not notified of one teacher’s out-of-field status (Ref. 107071) and the letters notifying the parents of students taught by five other out-of-field teachers did not clearly identify the names of the teachers and the out-of-field subject areas, as required by Section 1012.42(2), Florida Statutes, and additional clarification provided in the DOE Memorandum dated March 3, 1999. The teachers held certifications in ESE but taught courses that also required an endorsement in Autism Spectrum Disorders. We also noted that three of the teachers (Ref. 107071/72/74), who taught out of field in a prior year, had earned none of the 18 college credit hours toward obtaining the endorsement in the out-of-field subject area required by SBE Rule 6A-1.0503, FAC, and the teachers’ educational timelines. We propose the following adjustments:

<u>Ref. 107070</u>		
103 Basic 9-12	8.6245	
254 ESE Support Level 4	<u>(8.6245)</u>	.0000
<u>Ref. 107071</u>		
102 Basic 4-8	8.0622	
254 ESE Support Level 4	<u>(8.0622)</u>	.0000
<u>Ref. 107072</u>		
103 Basic 9-12	8.2619	
254 ESE Support Level 4	<u>(8.2619)</u>	.0000
<u>Ref. 107073</u>		
102 Basic 4-8	5.3022	
254 ESE Support Level 4	<u>(5.3022)</u>	.0000
<u>Ref. 107074</u>		
102 Basic 4-8	6.9519	
254 ESE Support Level 4	<u>(6.9519)</u>	.0000
<u>Ref. 107075</u>		
102 Basic 4-8	6.3204	
254 ESE Support Level 4	<u>(6.3204)</u>	<u>.0000</u>
		 <u>.0000</u>

**Marjory Stoneman Douglas Elementary School (#1371)**

21. [Ref. 137101] ELL Committees for three students were not convened 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  
*(Finding Continues on Next Page)*

**Findings**

**Marjory Stoneman Douglas Elementary School (#1371)** (Continued)

3 years from each student’s DEUSS. We also noted that the English language proficiency of two students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

101 Basic K-3	1.0086	
102 Basic 4-8	.3362	
130 ESOL	<u>(1.3448)</u>	.0000

22. [Ref. 137170] 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 School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers’ out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	4.9980	
130 ESOL	<u>(4.9980)</u>	.0000
		<u>.0000</u>

**Bridgeprep Academy of Greater Miami (#2013) Charter School**

23. [Ref. 201301] The files for three ELL students did not contain an *ELL Student Plan* that was valid for the 2016-17 school year. In addition, School records did not demonstrate that the parents of one of the students were notified of their child’s ESOL placement. We propose the following adjustment:

101 Basic K-3	1.3448	
130 ESOL	<u>(1.3448)</u>	.0000

24. [Ref. 201370/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. 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. 201370</u>		
101 Basic K-3	2.4536	
130 ESOL	<u>(2.4536)</u>	.0000
 <u>Ref. 201371</u>		
101 Basic K-3	.9180	
130 ESOL	<u>(.9180)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Bridgeprep Academy of Greater Miami (#2013) Charter School** (Continued)

25. [Ref. 201372] 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 Math but taught courses that required certification in Elementary Education. We propose the following adjustment:

101 Basic K-3	2.7124	
130 ESOL	<u>(2.7124)</u>	<u>.0000</u>
		<u>.0000</u>

**Hialeah Elementary School (#2361)**

26. [Ref. 236102] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.7358	
130 ESOL	<u>(.7358)</u>	<u>.0000</u>

27. [Ref. 236103] ELL Committees were not convened by October 1 to consider two students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.6724	
102 Basic 4-8	.7358	
130 ESOL	<u>(1.4082)</u>	<u>.0000</u>
		<u>.0000</u>

**Somerset Oaks Academy (#3033) Charter School**

28. [Ref. 303302] Four ELL students enrolled in the ESOL Program were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.6660	
130 ESOL	<u>(1.6660)</u>	<u>.0000</u>

29. [Ref. 303303] One ELL student's English language proficiency was not assessed to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.7358	
130 ESOL	<u>(.7358)</u>	<u>.0000</u>

**Findings**

**Somerset Oaks Academy (#3033) Charter School** (Continued)

30. [Ref. 303304] ELL Committees for three students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	2.2074	
130 ESOL	<u>(2.2074)</u>	.0000

31. [Ref. 303370] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.8176	
130 ESOL	<u>(1.8176)</u>	.0000

32. [Ref. 303371/72] Two teachers did not hold Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 303371</u>		
101 Basic K-3	.0212	
130 ESOL	<u>(.0212)</u>	.0000

<u>Ref. 303372</u>		
102 Basic 4-8	.9179	
130 ESOL	<u>(.9179)</u>	<u>.0000</u>

.0000

**Keys Gate Charter School (#3610)**

33. [Ref. 361002] The files for two ESE students did not contain evidence that the students' General Education teachers participated in the development of the students' IEP or EP. We propose the following adjustment:

102 Basic 4-8	1.0152	
112 Grades 4-8 with ESE Services	<u>(1.0152)</u>	.0000

34. [Ref. 361003] ELL Committees for 11 students were not convened by October 1 (10 students) or within 30 school days prior to the student's DEUSS anniversary date (1 student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Keys Gate Charter School (#3610) (Continued)**

101 Basic K-3	.8057	
102 Basic 4-8	.5558	
130 ESOL	<u>(1.3615)</u>	.0000

35. [Ref. 361004] One ELL student’s English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.3465	
130 ESOL	<u>(.3465)</u>	.0000

36. [Ref. 361005] The *ELL Student Plans* for three ELL students were not available at the time of our examination and could not be subsequently located, and ELL Committees for another two students were not convened by October 1 to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS. In addition, School records did not demonstrate that the parents of two of the students were notified of the students’ ESOL placements. We propose the following adjustment:

102 Basic 4-8	1.5963	
130 ESOL	<u>(1.5963)</u>	.0000

37. [Ref. 361070] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Social Science. 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	.7873	
130 ESOL	<u>(.7873)</u>	<u>.0000</u>

.0000

**Riverside Elementary Community School (#4681)**

38. [Ref. 468102] ELL Committees for three students were not convened by October 1 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Riverside Elementary Community School (#4681)** (Continued)

101 Basic K-3	1.0454	
102 Basic 4-8	.7358	
130 ESOL	<u>(1.7812)</u>	.0000

39. [Ref. 468103] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located and school records did not demonstrate that the parents of the student were notified of the student’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.7358	
130 ESOL	<u>(.7358)</u>	.0000

40. [Ref. 468170] One teacher taught Basic subject areas 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:

101 Basic K-3	2.9983	
130 ESOL	<u>(2.9983)</u>	.0000
		<u>.0000</u>

**Jane S. Roberts K-8 Center (#4691)**

41. [Ref. 469102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program prior to the reporting survey period and had returned to the student’s regular schedule. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
255 ESE Support Level 5	<u>(.5001)</u>	.0000
		<u>.0000</u>

**Lincoln-Marti Charter School Little Havana Campus (#5025)**

42. [Ref. 502570/71] Two teachers taught Basic subject areas 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:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lincoln-Marti Charter School Little Havana Campus (#5025)** (Continued)

Ref. 502570		
102 Basic 4-8	4.5000	
130 ESOL	<u>(4.5000)</u>	.0000
Ref. 502571		
101 Basic K-3	7.7859	
130 ESOL	<u>(7.7859)</u>	.0000

43. [Ref. 502572] 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. We propose the following adjustment:

101 Basic K-3	10.9360	
130 ESOL	<u>(10.9360)</u>	.0000

44. [Ref. 502573] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	7.2758	
130 ESOL	<u>(7.2758)</u>	.0000
		<u>.0000</u>

**iMater Academy (#5384) Charter School**

45. [Ref. 538470] 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	5.7596	
130 ESOL	<u>(5.7596)</u>	.0000
		<u>.0000</u>

**Alpha Charter of Excellence (#5410) Charter School**

46. [Ref. 541002] ELL Committees for 14 students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	2.5034	
102 Basic 4-8	1.8842	
130 ESOL	<u>(4.3876)</u>	.0000
		<u>.0000</u>



**Findings**

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

47. [Ref. 602002] ELL Committees for three students were either not convened 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 also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	1.8750	
130 ESOL	<u>(1.8750)</u>	.0000

48. [Ref. 602003] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.7500	
130 ESOL	<u>(.7500)</u>	.0000

49. [Ref. 602070/71/74] Three teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 602070</u>		
102 Basic 4-8	.7500	
130 ESOL	<u>(.7500)</u>	.0000

<u>Ref. 602071</u>		
102 Basic 4-8	.8125	
130 ESOL	<u>(.8125)</u>	.0000

<u>Ref. 602074</u>		
102 Basic 4-8	2.6250	
130 ESOL	<u>(2.6250)</u>	.0000

50. [Ref. 602072/75] Two teachers taught Basic subject areas 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. 602072</u>		
102 Basic 4-8	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

<u>Ref. 602075</u>		
102 Basic 4-8	.8750	
130 ESOL	<u>(.8750)</u>	.0000

51. [Ref. 602076] One teacher did not complete the general knowledge requirements within 1 calendar year of the date of employment under a temporary certificate. We also noted that the parents of the students were not notified of the teacher’s out-of-field status in Reading. We propose the following adjustment:

102 Basic 4-8	2.8797	
130 ESOL	<u>(2.8797)</u>	<u>.0000</u>
		<u>.0000</u>

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

52. [Ref. 606070] One teacher taught a Basic subject area class 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	3.5819	
130 ESOL	<u>(3.5819)</u>	.0000

53. [Ref. 606071] 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 ESOL but taught a course that also required the Reading 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	5.5830	
130 ESOL	<u>(5.5830)</u>	<u>.0000</u>
		<u>.0000</u>

**Aspira Arts Deco Charter School (#6070)**

54. [Ref. 607070/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers’ out-of-field status. We propose the following adjustments:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Aspira Arts Deco Charter School (#6070)** (Continued)

<u>Ref. 607070</u>		
101 Basic K-3	3.7040	
130 ESOL	<u>(3.7040)</u>	.0000

<u>Ref. 607071</u>		
101 Basic K-3	2.1298	
130 ESOL	<u>(2.1298)</u>	.0000

55. [Ref. 607073] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	1.8533	
130 ESOL	<u>(1.8533)</u>	.0000
		<u>.0000</u>

**Miami-Dade Online Academy - Virtual Instruction Program (#7001)**

56. [Ref. 700101] One virtual education student was incorrectly reported in Program No. 112 (Grades 4-8 with ESE Services). The student’s ESE eligibility was not determined until February 3, 2017, which was after the October 2016 reporting survey period; consequently, the portion of the student’s FTE earned during the first semester should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:

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

**Alonzo and Tracy Mourning Senior High School Biscayne Bay Campus (#7048)**

57. [Ref. 704801] The EPs for two students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

58. [Ref. 704802] The *ELL Student Plans* for 28 students were not available at the time of our examination and could not be subsequently located. In addition, the English language proficiency of 4 students was not assessed and ELL Committees were not  
(*Finding Continues on Next Page*)

**Findings**

**Alonzo and Tracy Mourning Senior High School Biscayne Bay Campus (#7048)** (Continued)

convened (2 students) 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:

103 Basic 9-12	19.3344	
130 ESOL	<u>(19.3344)</u>	.0000

59. [Ref. 704803] ELL Committees for two students were not convened by October 1 or 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 also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.4994	
130 ESOL	<u>(1.4994)</u>	.0000

60. [Ref. 704804] The timecards for 14 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.7878)</u>	(1.7878)
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61. [Ref. 704870/71] Two teachers taught Basic subject areas 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. 704870</u>		
103 Basic 9-12	4.7825	
130 ESOL	<u>(4.7825)</u>	.0000

<u>Ref. 704871</u>		
103 Basic 9-12	1.2503	
130 ESOL	<u>(1.2503)</u>	.0000

62. [Ref. 704872] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught courses that required certification in Business Education. 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**

**Alonzo and Tracy Mournig Senior High School Biscayne Bay Campus (#7048)** (Continued)

103 Basic 9-12	11.8325	
300 Career Education 9-12	<u>(11.8325)</u>	.0000
		<u>(1.7878)</u>

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

63. [Ref. 711101] ELL Committees for two 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 also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000

64. [Ref. 711102] Two 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

65. [Ref. 711170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Varying Exceptionalities but taught a course that required certification in Physics. We propose the following adjustment:

103 Basic 9-12	.1250	
254 ESE Support Level 4	<u>(.1250)</u>	.0000
		<u>.0000</u>

**John A. Ferguson Senior High School (#7121)**

66. [Ref. 712101] ELL Committees for three 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 also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**John A. Ferguson Senior High School (#7121)** (Continued)

103 Basic 9-12	1.2820	
130 ESOL	<u>(1.2820)</u>	.0000

67. [Ref. 712170] One teacher taught Basic subject areas 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	.8750	
130 ESOL	<u>(.8750)</u>	<u>.0000</u>
		<u>.0000</u>

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

68. [Ref. 715101] ELL Committees for 15 students were not convened by October 1 (6 students) or within 30 school days prior to the students’ DEUSS anniversary dates (9 students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency of 9 students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	8.0775	
130 ESOL	<u>(8.0775)</u>	.0000

69. [Ref. 715102] One student’s English language proficiency 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	.7500	
130 ESOL	<u>(.7500)</u>	.0000

70. [Ref. 715103] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1834)</u>	<u>(.1834)</u>
		<u>(.1834)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

71. [Ref. 720101] ELL Committees for five students were not convened by October 1 (three students) 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:

103 Basic 9-12	1.6875	
130 ESOL	<u>(1.6875)</u>	.0000

72. [Ref. 720102] The file for one ELL student did not contain an *ELL Student Plan* that was valid for the 2016-17 school year. We propose the following adjustment:

103 Basic 9-12	.6250	
130 ESOL	<u>(.6250)</u>	.0000

73. [Ref. 720103] The timecards for 39 Career Education students who participated in OJT were not available at the time of our examination and could not subsequently be located. We propose the following adjustment:

300 Career Education 9-12	<u>(5.2847)</u>	(5.2847)
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74. [Ref. 720170/71/74] Three teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 720170) held certification in Spanish but taught a course that required certification in Reading, one teacher (Ref. 720171) held certification in Social Science but taught a course that required certification in Business Education, and one teacher (Ref. 720174) held certification in Physics but taught a course that required certification in Chemistry. We also noted that the parents of the students were not notified of the teachers' out-of-field status. In addition, one of the teachers (Ref. 720174) taught a class 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 adjustments:

<u>Ref. 720170</u>		
103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

<u>Ref. 720171</u>		
103 Basic 9-12	1.3264	
300 Career Education 9-12	<u>(1.3264)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

<u>Ref. 720174</u>		
103 Basic 9-12	.3668	
130 ESOL	<u>(.3668)</u>	.0000

75. [Ref. 720172/73] Two teachers taught Basic subject areas 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. 720172</u>		
103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

<u>Ref. 720173</u>		
103 Basic 9-12	1.9910	
130 ESOL	<u>(1.9910)</u>	<u>.0000</u>

(5.2847)

**Ronald W. Reagan/Doral Senior High School (#7241)**

76. [Ref. 724101] ELL Committees for two 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:

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

77. [Ref. 724170/71/72/73] Four teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 724170) held certification in Mentally Handicapped but taught a course that required certification in Social Science, two teachers (Ref. 724171/73) held certification in ESOL but taught courses that also required the Reading endorsement, and one teacher (Ref. 724172) held certification in Computer Science but taught a course that required certification in Business Education. We also noted that the parents of the students taught by three of the teachers (Ref. 724170/71/72) were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 724170</u>		
103 Basic 9-12	.1250	
254 ESE Support Level 4	<u>(.1250)</u>	.0000



**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Ronald W. Reagan/Doral Senior High School (#7241)** (Continued)

<u>Ref. 724171</u>		
103 Basic 9-12	24.7000	
130 ESOL	<u>(24.7000)</u>	.0000
<u>Ref. 724172</u>		
103 Basic 9-12	7.8948	
300 Career Education 9-12	<u>(7.8948)</u>	.0000
<u>Ref. 724173</u>		
103 Basic 9-12	5.9281	
130 ESOL	<u>(5.9281)</u>	.0000
		<u>.0000</u>

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

78. [Ref. 725101] The IEPs for three students (two students were in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were not available at the time of our examination and could not be subsequently located. We also noted that the file for one of the students did not contain a valid *Matrix of Services* form. We propose the following adjustment:

103 Basic 9-12	1.4976	
113 Grades 9-12 with ESE Services	(.9976)	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

79. [Ref. 725102] The *ELL Student Plans* for 29 students were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees for 15 students were not convened by October 1 (3 students) or within 30 school days prior to the students' DEUSS anniversary dates (12 students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of 10 students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	17.0649	
130 ESOL	<u>(17.0649)</u>	.0000

80. [Ref. 725103] The *ELL Student Plan* for one student in the ESOL Program was not available at the time our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

103 Basic 9-12	.4002	
130 ESOL	<u>(.4002)</u>	.0000

81. [Ref. 725104] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

82. [Ref. 725105] Two 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	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

83. [Ref. 725170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	10.7582	
300 Career Education 9-12	<u>(10.7582)</u>	.0000

84. [Ref. 725171] One teacher taught a Basic subject area class 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	.4375	
130 ESOL	<u>(.4375)</u>	.0000

85. [Ref. 725172] One teacher taught Language Arts to classes that included ELL students but had earned none of the 120 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:

103 Basic 9-12	2.2754	
130 ESOL	<u>(2.2754)</u>	.0000

.0000

**Findings**

**Miami Palmetto Senior High School (#7431)**

86. [Ref. 743101] An ELL Committee was not convened within 30 school days prior to one ELL 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	.6664	
130 ESOL	<u>(.6664)</u>	.0000

87. [Ref. 743102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4998	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

88. [Ref. 743170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 743170) held certification in Social Science but taught a course that required certification in Reading, and one teacher (Ref. 743171) held certification in ESE but taught a course that required certification in Math. We propose the following adjustments:

<u>Ref. 743170</u>		
103 Basic 9-12	6.6314	
130 ESOL	<u>(6.6314)</u>	.0000

<u>Ref. 743171</u>		
103 Basic 9-12	.0909	
254 ESE Support Level 4	<u>(.0909)</u>	.0000

.0000

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

89. [Ref. 746101] The English language proficiency of four ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.0625	
130 ESOL	<u>(2.0625)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

90. [Ref. 746102] ELL Committees for three ELL students were not convened by October 1 (two students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	2.1003	
130 ESOL	<u>(2.1003)</u>	.0000

91. [Ref. 746103] The timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.4129)</u>	(.4129)
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92. [Ref. 746170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESOL but taught a course that also required the Reading 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:

103 Basic 9-12	17.6938	
130 ESOL	<u>(17.6938)</u>	.0000
		<u>(.4129)</u>

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

93. [Ref. 759101] The EP for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	.0000

94. [Ref. 759102] ELL Committees for 12 students were not convened by October 1 (4 students) or within 30 school days prior to the students' DEUSS anniversary dates (8 students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency of 8 students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

103 Basic 9-12	6.6698	
130 ESOL	<u>(6.6698)</u>	.0000

95. [Ref. 759103] The *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency was not assessed and an ELL Committee 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 also noted that the parents of one of the students were not notified of the student’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	3.4098	
130 ESOL	<u>(3.4098)</u>	.0000

96. [Ref. 759104] The files for five ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.4178	
130 ESOL	<u>(2.4178)</u>	.0000

97. [Ref. 759105] One ELL student was reported in the ESOL Program 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

98. [Ref. 759106] 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	<u>(.1364)</u>	(.1364)
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99. [Ref. 759170/72/74] Three teachers taught Basic subject areas 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. 759170</u>		
103 Basic 9-12	1.3630	
130 ESOL	<u>(1.3630)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

<u>Ref. 759172</u>		
103 Basic 9-12	1.6629	
130 ESOL	<u>(1.6629)</u>	.0000
<u>Ref. 759174</u>		
103 Basic 9-12	1.9520	
130 ESOL	<u>(1.9520)</u>	.0000

100. [Ref. 759171/73/75] Three teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 759171) held certification in ESE but taught a course that required certification in Art, one teacher (Ref. 759173) held certification in Biology but taught a course that required certification in Chemistry, and one teacher (Ref. 759175) held certification in ESOL but taught a course that also required the Reading endorsement. We also noted that the parents of the students taught by two of the teachers (Ref. 759173/75) were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 759171</u>		
103 Basic 9-12	.8125	
254 ESE Support Level 4	(.6250)	
255 ESE Support Level 5	<u>(.1875)</u>	.0000
<u>Ref. 759173</u>		
103 Basic 9-12	.4666	
130 ESOL	<u>(.4666)</u>	.0000
<u>Ref. 759175</u>		
103 Basic 9-12	7.7817	
130 ESOL	<u>(7.7817)</u>	.0000
		<u>(.1364)</u>

**South Dade Senior High School (#7701)**

101. [Ref. 770102] The IEPs for three students (two students were in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were not available at the time of our examination and could not be subsequently located. We also noted that the file for one of the students did not contain a valid *Matrix of Services* form. We propose the following adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

**Findings**

**South Dade Senior High School (#7701)** (Continued)

102. [Ref. 770103] School records did not demonstrate that one ESE student’s General Education teacher participated in the development of the student’s IEP. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

103. [Ref. 770104] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We also noted that School records did not demonstrate that the parents of the student were notified of the student’s ESOL placement. We propose the following adjustment:

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

104. [Ref. 770105] One student’s English language proficiency was not assessed and an ELL Committee 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	.4284	
130 ESOL	<u>(.4284)</u>	.0000

105. [Ref. 770106] One student’s English language proficiency 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	.3125	
130 ESOL	<u>(.3125)</u>	.0000

106. [Ref. 770107] 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	.2750	
255 ESE Support Level 5	<u>(.2750)</u>	.0000

107. [Ref. 770170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 770170) held certification in Physical Education but taught a course that required District certification (*Finding Continues on Next Page*)

**Findings**

**South Dade Senior High School (#7701)** (Continued)

in a Health Occupation, and one teacher (Ref. 770171) held certification in Elementary Education but taught a course that required certification in English. We also noted that the parents of the students taught by one of the teachers (Ref. 770170) were not notified of the teacher’s out-of-field status. We propose the following adjustments:

<u>Ref. 770170</u>		
103 Basic 9-12	4.6677	
300 Career Education 9-12	<u>(4.6677)</u>	.0000
<u>Ref. 770171</u>		
103 Basic 9-12	11.2191	
130 ESOL	<u>(11.2191)</u>	.0000

108. [Ref. 770172/73] Two teachers taught Basic subject areas 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 adjustment:

<u>Ref. 770172</u>		
103 Basic 9-12	2.1097	
130 ESOL	<u>(2.1097)</u>	.0000
<u>Ref. 770173</u>		
103 Basic 9-12	3.0000	
130 ESOL	<u>(3.0000)</u>	<u>.0000</u>
		<u>.0000</u>

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

109. [Ref. 773102] The English language proficiency of six students was not assessed 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:

103 Basic 9-12	2.9375	
130 ESOL	<u>(2.9375)</u>	.0000

110. [Ref. 773103] ELL Committees for three students were not convened 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 also noted that the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:



**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

103 Basic 9-12	1.3726	
130 ESOL	<u>(1.3726)</u>	.0000

111. [Ref. 773104] For 12 Career Education 9-12 students who participated in OJT, we determined that the students were unemployed and their timecards indicated that the students were engaged in a job search. However, School records did not evidence any specific documentation to support job search activity. We propose the following adjustment:

300 Career Education 9-12	<u>(2.4319)</u>	(2.4319)
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112. [Ref. 773105] The timecards for 30 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(4.6683)</u>	(4.6683)
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113. [Ref. 773106] Two Career Education 9-12 students who participated in OJT did not work during the October 2016 reporting survey period. We also noted that one of the student's timecards for the February 2017 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1875)</u>	(.1875)
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114. [Ref. 773170/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 773170) held certification in Social Science but taught a course that required District certification in Law Enforcement, and one teacher (Ref. 773172) held certification in English but taught courses that required certification in Technical 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. 773170</u>		
103 Basic 9-12	7.5306	
300 Career Education 9-12	<u>(7.5306)</u>	.0000

<u>Ref. 773172</u>		
103 Basic 9-12	8.8726	
300 Career Education 9-12	<u>(8.8726)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

115. [Ref. 773171/73] Two teachers taught Basic subject areas 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. 773171</u>		
103 Basic 9-12	3.4375	
130 ESOL	<u>(3.4375)</u>	.0000
<u>Ref. 773173</u>		
103 Basic 9-12	.0625	
130 ESOL	<u>(.0625)</u>	.0000
		<u>(7.2877)</u>

**Southwest Miami Senior High School (#7741)**

116. [Ref. 774102] One student's English language proficiency 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

117. [Ref. 774103] Two 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	1.4999	
254 ESE Support Level 4	<u>(1.4999)</u>	.0000

118. [Ref. 774104] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.2499)</u>	<u>(.2499)</u>
		<u>(.2499)</u>

**Barbara Goleman Senior High School (#7751)**

119. [Ref. 775101] ELL Committees for four students were either not convened by October 1 (three students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Barbara Goleman Senior High School (#7751)** (Continued)

103 Basic 9-12	1.4778	
130 ESOL	<u>(1.4778)</u>	.0000

120. [Ref. 775170/71] Two teachers taught Basic subject areas 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. 775170</u>		
103 Basic 9-12	5.5963	
130 ESOL	<u>(5.5963)</u>	.0000

<u>Ref. 775171</u>		
103 Basic 9-12	.4165	
130 ESOL	<u>(.4165)</u>	<u>.0000</u>
		<u>.0000</u>

**Felix Varela Senior High School (#7781)**

121. [Ref. 778101] School records for one student did not demonstrate that the student's General Education teacher participated in the development of the student's EP. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

122. [Ref. 778102] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We also noted that the file for this student did not contain a valid *Matrix of Services* form. We propose the following adjustment:

103 Basic 9-12	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

123. [Ref. 778103] 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	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

**Findings**

**Felix Varela Senior High School (#7781)** (Continued)

124. [Ref. 778104] ELL Committees for three students were either not convened by October 1 (two students) or within 30 days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.1135	
130 ESOL	<u>(1.1135)</u>	.0000

125. [Ref. 778170/71] Two teachers taught Basic subject areas 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. 778170</u>		
103 Basic 9-12	4.0003	
130 ESOL	<u>(4.0003)</u>	.0000

<u>Ref. 778171</u>		
103 Basic 9-12	1.0888	
130 ESOL	<u>(1.0888)</u>	<u>.0000</u>

.0000

**Ruth Owens Kruse Education Center (#8181)**

126. [Ref. 818170/71/72/73] Four teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 818170) held certification in Elementary Education but taught courses that required certification in English, ESOL, and Social Science; one teacher (Ref. 818171) held certification in ESE but taught a course that required certification in any Vocational Field; one teacher (Ref. 818172) held certification in ESOL but taught a course that also required the Reading endorsement; and one teacher (Ref. 818173) held certification in English but taught courses that required certification in Reading, Math, Science, and Social Science. 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. 818170</u>		
102 Basic 4-8	.1250	
103 Basic 9-12	2.7414	
254 ESE Support Level 4	<u>(2.8664)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Ruth Owens Kruse Education Center (#8181)** (Continued)

<u>Ref. 818171</u>		
103 Basic 9-12	.1250	
254 ESE Support Level 4	<u>(.1250)</u>	.0000
<u>Ref. 818172</u>		
103 Basic 9-12	.1250	
254 ESE Support Level 4	<u>(.1250)</u>	.0000
<u>Ref. 818173</u>		
102 Basic 4-8	5.1605	
254 ESE Support Level 4	<u>(5.1605)</u>	<u>.0000</u>
		<u>.0000</u>

**Bruce Ball Educational Center (#9732)**

127. [Ref. 973202] One ESE student was not in attendance during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.3150)</u>	(.3150)
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128. [Ref. 973203] Three ESE students, who were co-enrolled in the Hospital and Homebound Program and on-campus instruction, were not reported in accordance with the students' *Matrix of Services* forms for the homebound portion of the students' instruction. We also noted that one of the student's on-campus instructional minutes as supported by the student's instructional schedule, and one student's homebound instruction as supported by the homebound instructor's contact log were overreported. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0801)	
254 ESE Support Level 4	(.6216)	
255 ESE Support Level 5	<u>.3307</u>	(.3710)

129. [Ref. 973204] The instructional minutes for five ESE students enrolled in the Hospital and Homebound Program were incorrectly reported. One student's instructional minutes were underreported and four students' instructional minutes were overreported. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1335)</u>	(.1335)
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**Findings**

**Brucie Ball Educational Center (#9732)** (Continued)

130. [Ref. 973205] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was enrolled for teleclass instruction and should have been reported in Program No. 113 (Grades 9-12 with ESE Services) as this form of instruction is not eligible for the 13 special considerations points afforded to students receiving one-on-one instruction in the home or hospital. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.8100	
255 ESE Support Level 5	<u>(.8100)</u>	.0000

131. [Ref. 973270/74/76] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in an ESE field but taught courses that required certification in Art. 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. 973270</u>		
103 Basic 9-12	.0402	
255 ESE Support Level 5	<u>(.0402)</u>	.0000

<u>Ref. 973274</u>		
103 Basic 9-12	.0402	
255 ESE Support Level 5	<u>(.0402)</u>	.0000

<u>Ref. 973276</u>		
103 Basic 9-12	.0468	
255 ESE Support Level 5	<u>(.0468)</u>	.0000

132. [Ref. 973271/73/75/77/78/79/80/81/82/84] Ten teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in an ESE field but taught multiple PK, Basic, or Career Education subject area courses that also required other subject area coverages. Specifically, we noted that:

- a. Two teachers (Ref. 973271/84) were also required to have the PK Disabilities endorsement and certification in Art (Ref. 973271).
- b. Four teachers (Ref. 973275/77/78/80/82) were also required to have certification in one or more of the following subject area coverages: Drama, Reading, English, Physical Education, Spanish, Science, Social Science, Elementary Education, Math, Art, and Family and Consumer Science.
- c. Two teachers (Ref. 973273/81) were also required to have certification in Art, Reading, English, Physical Education, and Social Science.
- d. One teacher (Ref. 973279) was also required to have certification in Music.

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Brucie Ball Educational Center (#9732) (Continued)**

We also noted that the parents of the students taught by eight of the teachers (Ref. 973271/73/75/77/78/80/81/84) were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 973271</u>		
103 Basic 9-12	.0737	
111 Grades K-3 with ESE Services	.1000	
255 ESE Support Level 5	<u>(.1737)</u>	.0000
<u>Ref. 973273</u>		
103 Basic 9-12	.1608	
255 ESE Support Level 5	<u>(.1608)</u>	.0000
<u>Ref. 973275</u>		
101 Basic K-3	.2000	
102 Basic 4-8	.0934	
103 Basic 9-12	.3146	
255 ESE Support Level 5	<u>(.6080)</u>	.0000
<u>Ref. 973277</u>		
101 Basic K-3	.0750	
102 Basic 4-8	.3415	
103 Basic 9-12	.1808	
255 ESE Support Level 5	<u>(.5973)</u>	.0000
<u>Ref. 973278</u>		
102 Basic 4-8	.1742	
103 Basic 9-12	.2478	
255 ESE Support Level 5	<u>(.4220)</u>	.0000
<u>Ref. 973279</u>		
103 Basic 9-12	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	.0000
<u>Ref. 973280</u>		
101 Basic K-3	.0668	
103 Basic 9-12	.1876	
255 ESE Support Level 5	<u>(.2544)</u>	.0000
<u>Ref. 973281</u>		
102 Basic 4-8	.0402	
103 Basic 9-12	.2510	
255 ESE Support Level 5	<u>(.2912)</u>	.0000
<u>Ref. 973282</u>		
101 Basic K-3	.1000	
102 Basic 4-8	.3606	
103 Basic 9-12	.5212	
255 ESE Support Level 5	<u>(.9818)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Brucie Ball Educational Center (#9732) (Continued)**

<u>Ref. 973284</u>		
111 Grades K-3 with ESE Services	.1000	
255 ESE Support Level 5	<u>(.1000)</u>	.0000

133. [Ref. 973272/83] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 973272) held certification in Middle Grades English but taught courses that required certification in Art, Math, Science, Social Science, Elementary Education, and ESE. The other teacher (Ref. 973283) held certification in Elementary Education but taught courses that required certification in Drama, Reading, English, Math, Music, Physical Education, Science, Social Science, and ESE. 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. 973272</u>		
101 Basic K-3	.5705	
102 Basic 4-8	.3484	
255 ESE Support Level 5	<u>(.9189)</u>	.0000

<u>Ref. 973283</u>		
102 Basic 4-8	.1474	
103 Basic 9-12	.1608	
255 ESE Support Level 5	<u>(.3082)</u>	.0000

(.8195)

**Proposed Net Adjustment**

**(52.2749)**



## SCHEDULE E

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### 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) the CMW in students' course schedules are reported in accordance with the schools' daily instruction and bell schedules and the FTE is accurately calculated based on the number of instructional hours provided; (2) only students who are in membership and in attendance at least 1 day during the reporting survey periods are reported for FEFP funding; (3) 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; (4) *ELL Student Plans* are timely prepared, identify all of the courses that are to employ ESOL strategies, and the students' records are retained in readily accessible files; (5) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are dated, timely completed, and maintained in the students' files; (7) students are reported in the correct FEFP programs and documentation is on file to support that reporting; (8) IEPs and EPs are timely prepared and documentation of all required participants is maintained in the students' files; (9) schedules for students concurrently enrolled in the Hospital and Homebound Program and on-campus instruction are reported in the appropriate programs for the correct number of instructional minutes, and for the correct amount of FTE; (10) 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; (11) documentation of job searches are maintained on file for students in Career Education 9-12 who participate in OJT and were not employed during the reporting survey period; (12) 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; (13) parents are timely notified of their children's ESOL placements; (14) Basic subject area teachers of ELL students earn the number of in-service training points required by SBE Rule 6A-6.0907, FAC, and out-of-field teachers earn the college credit or in-service training points required by SBE Rule 6A-1.0503, FAC, and in accordance with the teachers' in-service training timelines; (15) the student identification numbers used to base the FTE reported to the DOE is consistently reported for all reporting survey periods.

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 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*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

*FTE General Instructions 2016-17*

### **Attendance**

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

*FTE General Instructions 2016-17*

*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 2016-17*

### **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 (2015 Edition)*

### **Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*  
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*  
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-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**

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<p style="text-align: center;"><b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b></p>
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A summary discussion of the significant features of the Miami-Dade County District School Board (District), the FEFP, the FTE, and related areas is provided below.

### **1. The District**

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

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 356 schools other than charter schools, 128 charter schools, 2 cost centers, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$658.7 million was provided through the FEFP to the District for the District-reported 352,992.57 unweighted FTE as recalibrated, which included 62,722.52 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 Department of Juvenile Justice 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 Department of Juvenile Justice 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 Department of Juvenile Justice 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 Survey Periods**

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed from July 11 through 15, 2016; Survey 2 was performed from October 10 through 14, 2016; Survey 3 was performed from February 6 through 10, 2017; and Survey 4 was performed from June 12 through 16, 2017.

## 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>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. 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 as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Bell Schedules	1
Districtwide – Reporting Multiple Student Identifier Numbers	2
1. Eugenia B. Thomas K-8 Center	NA
2. Norman S. Edelcup/Sunny Isles Beach K-8 Center	3
3. Mater Academy*	NA
4. Miami Community Charter School*	4 through 6
5. Maya Angelou Elementary School	7 and 8
6. Dr. Rolando Espinosa K-8 Center	9 through 11
7. Biscayne Elementary School	12
8. Renaissance Elementary Charter School*	13 and 14
9. Coral Park Elementary School	15 and 16
10. Youth Co-Op Charter School*	17
11. South Florida Autism Charter School, Inc.*	18 through 20
12. Marjory Stoneman Douglas Elementary School	21 and 22
13. Bridgeprep Academy of Greater Miami*	23 through 25

14. Hialeah Gardens Elementary School	NA
15. Hialeah Elementary School	26 and 27
16. Somerset Oaks Academy*	28 through 32
17. Keys Gate Charter School*	33 through 37
18. Riverside Elementary Community School	38 through 40
19. Jane S. Roberts K-8 Center	41
20. Lincoln-Marti Charter School Little Havana Campus*	42 through 44
21. John I. Smith K-8 Center	NA
22. iMater Academy*	45
23. Alpha Charter of Excellence*	46
24. Aspira Raul Arnaldo Martinez Charter*	47 through 51
25. Aspira Leadership and College Preparatory Academy*^	52 and 53
26. Aspira Arts Deco Charter*^	54 and 55
27. Miami-Dade Online Academy- Virtual Instruction Program	56
28. Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	57 through 62
29. Hialeah Senior High School	63 through 65
30. John A. Ferguson Senior High School	66 and 67
31. Homestead Senior High School	68 through 70
32. Miami Beach Senior High School	71 through 75
33. Ronald W. Reagan/Doral Senior High School	76 and 77
34. Miami Central Senior High School	78 through 85
35. Miami Palmetto Senior High School	86 through 88
36. Miami Senior High School	89 through 92
37. North Miami Senior High School	93 through 100
38. South Dade Senior High School	101 through 108
39. Miami Southridge Senior High School	109 through 115
40. Southwest Miami Senior High School	116 through 118
41. Barbara Goleman Senior High School	119 and 120
42. Felix Varela Senior High School	121 through 125
43. Ruth Owens Kruse Education Center	126
44. Brucie Ball Educational Center	127 through 133

\* Charter School

^ Limited Scope - Examined for Teacher Certification compliance only



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Miami-Dade County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2016-17* 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 misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

### **Opinion**

In our opinion, 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

### **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>5</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 that has a material effect on the District's compliance with State requirements; 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. 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 G* and *MANAGEMENT'S RESPONSE*, respectively. 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. 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.

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<sup>5</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.

## Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 22, 2018

# SCHEDULE F

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## 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 in order 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, 2017. (See NOTE B.) The population of vehicles (2,366) 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 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (100,157) consisted of the total number of 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 Students Transported</u>
Teenage Parents and Infants	460
Hazardous Walking	1,138
IDEA – PK through Grade 12, Weighted	5,039
All Other FEFP Eligible Students	<u>93,520</u>
Total	<u>100,157</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.

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.	(27)	-	-
Our tests included 535 of the 100,157 students reported as being transported by the District.	-	33	(17)
In conjunction with our general tests of student transportation we identified certain issues related to 245 additional students.	-	<u>245</u>	<u>(181)</u>
Total	<u>(27)</u>	<u>278</u>	<u>(198)</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 *Student Transportation General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

### Students Transported Proposed Net Adjustments

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2016 reporting survey periods and the February and June 2017 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 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.*

- [Ref. 51] Our general tests disclosed that 27 students (7 students were in our test) were not enrolled in school during the applicable reporting survey periods. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**July 2016 Survey**

20 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	(9)	

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	
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**June 2017 Survey**

30 Days in Term

All Other FEFP Eligible Students	(7)	(27)
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**Findings**

2. [Ref. 52] Our general tests disclosed that 20 students (3 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The students were in grades 7-12; consequently, the students were not eligible for reporting in this ridership category. We determined that 1 of the students was eligible for reporting in the All Other FEFP Eligible Students ridership category and 19 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

Hazardous Walking	(10)	
All Other FEFP Eligible Students	1	

**February 2017 Survey**

90 Days in Term

Hazardous Walking	<u>(10)</u>	(19)
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3. [Ref. 53] Our general tests disclosed that 19 students (2 students were in our test) were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. We determined that 17 students were not IDEA and 2 of the students were transported in city buses and were not eligible for reporting in a weighted ridership category. In addition, we determined that 14 students lived more than 2 miles from their assigned school and were eligible for reporting in the All Other FEFP Eligible Students ridership category and 5 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**July 2016 Survey**

30 Days in Term

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

**October 2016 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	5	

5 Days in Term

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

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2017 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	<u>6</u>	(5)

4. [Ref. 54] Our general tests disclosed that 43 PK students were incorrectly reported in the Hazardous Walking ridership category (2 students) or in the All Other FEFP Eligible Students ridership category (41 students). We determined that 22 of the students were the children of students enrolled in a Teenage Parent Program and should have been reported in the Teenage Parent and Infant ridership category and 21 students were not IDEA students and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

Teenage Parents and Infants	21	
Hazardous Walking	(1)	
All Other FEFP Eligible Students	(27)	

**February 2017 Survey**

90 Days in Term

Teenage Parents and Infants	1	
Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>(14)</u>	(21)

5. [Ref. 55] Our general tests disclosed that nine students in the IDEA - PK through Grade 12, Weighted ridership category were transported using private passenger vehicles (seven students) or on city buses (two students). Students transported in private passenger vehicles or city buses are not eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. However, the students were eligible to be reported in All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

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

**February 2017 Survey**

90 Days in Term

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

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

6. [Ref. 56] Our general tests disclosed that 3 students were incorrectly reported for State transportation funding. The students were enrolled in the McKay Scholarship Program and did not attend a public school. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students (2) (3)

7. [Ref. 57] Our general tests disclosed that the number of buses in operation was overstated by 27. We determined that 1 bus transported only courtesy riders, 7 buses were reported with invalid bus numbers due to data entry errors, and 19 buses were not school buses but passenger vans, which should have been reported under vehicle category E (passenger car or allowable multipurpose passenger vehicle owned, operated or contracted by the School Board or Charter School Board and transporting fewer than 10 students). We also noted that 20 students (1 student was in our test) who were transported via the passenger vans were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Students transported in passenger vans are not eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. However, the students were otherwise eligible to be reported in All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2016 Survey**

Number of Buses in Operation (13)

90 Days in Term

IDEA - PK through Grade 12, Weighted (10)

All Other FEFP Eligible Students 10

**February 2017 Survey**

Number of Buses in Operation (14)

(27)

90 Days in Term

IDEA - PK through Grade 12, Weighted (10)

All Other FEFP Eligible Students 10 0



**Findings**

8. [Ref. 58] One student in our test was not listed on the bus driver’s report during the October 2016 reporting survey period; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

**October 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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9. [Ref. 59] Five 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 2016 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	
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**February 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(4)	(5)
----------------------------------	-----	-----

10. [Ref. 60] Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for nine 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 one student was not available at the time of our examination and could not be subsequently located. We determined that the students lived more than 2 miles from their assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2016 Survey**

20 Days in Term

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

**October 2016 Survey**

90 Days in Term

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

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2017 Survey**

90 Days in Term

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

15 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

11. [Ref. 61] Four students in our test were incorrectly reported in the Teenage Parent and Infant ridership category. The students were not enrolled (three students) or the parent of the student (one student) was not enrolled in a Teenage Parent Program. However, we determined that the students lived more than 2 miles from their assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2016 Survey**

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	1	

**February 2017 Survey**

90 Days in Term

Teenage Parents and Infants	(3)	
All Other FEFP Eligible Students	<u>3</u>	0

12. [Ref. 62] Our general tests disclosed the following for 145 students:

- a. We could not determine the eligibility or validate with the District or any School calendar the number of DIT reported for 117 students. District Transportation management was unable to provide documentation to support that these students were enrolled or participated in any FEFP-funded programs that coincided with the specified days and we could not otherwise determine that these students were eligible for State transportation funding.
- b. We determined that the number of DIT reported for 28 students were incorrectly reported for 10 DIT. The students were transported on a regular school route daily and should have been reported for 90 DIT.

We propose the following adjustments:

**a. October 2016 Survey**

88 Days in Term

All Other FEFP Eligible Students	(6)	
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<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>39 Days in Term</u>		
All Other FEFP Eligible Students	(25)	
<u>37 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
<u>35 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<b>February 2017 Survey</b>		
<u>32 Days in Term</u>		
All Other FEFP Eligible Students	(48)	
<u>19 Days in Term</u>		
All Other FEFP Eligible Students	(19)	
<u>17 Days in Term</u>		
All Other FEFP Eligible Students	<u>(16)</u>	(117)
<b>b. October 2016 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	28	
<u>10 Days in Term</u>		
All Other FEFP Eligible Students	<u>(28)</u>	0
13. [Ref. 63] Our general tests disclosed that the number of DIT for 517 students was not reported in accordance with the applicable center-to-center related program instructional schedules or with the summer instructional calendars for students participating in a nonresidential DJJ program. The students were reported for 9, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 25, 26, 32, 35, 37, 38, 39, 45, 51, 54, 60, 67, 78, 85, 87, 88, 91, or 92 DIT but should have been reported for 9, 12, 13, 15, 16, 17, 18, 19, 24, 30, 33, 42, 44, 67, 68, 83, 86, 87, 89, or 90 DIT. We propose the following adjustments:		
<b>October 2016 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	33	
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	19	
<u>85 Days in Term</u>		
All Other FEFP Eligible Students	(5)	

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>68 Days in Term</u> All Other FEFP Eligible Students	5
<u>67 Days in Term</u> All Other FEFP Eligible Students	2
<u>60 Days in Term</u> All Other FEFP Eligible Students	(33)
<u>51 Days in Term</u> All Other FEFP Eligible Students	(2)
<u>39 Days in Term</u> All Other FEFP Eligible Students	(19)
<u>37 Days in Term</u> All Other FEFP Eligible Students	(2)
<u>35 Days in Term</u> IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	(6)
<u>33 Days in Term</u> All Other FEFP Eligible Students	2
<u>20 Days in Term</u> IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(9)
<u>19 Days in Term</u> IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	9
<u>18 Days in Term</u> IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(11)
<u>17 Days in Term</u> IDEA - PK through Grade 12, Weighted	4
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(17)
All Other FEFP Eligible Students	9

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>16 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	9
<u>15 Days in Term</u>	
All Other FEFP Eligible Students	17
<u>14 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(2)
<u>13 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	1
All Other FEFP Eligible Students	4
<u>12 Days in Term</u>	
All Other FEFP Eligible Students	7
All Other FEFP Eligible Students	(3)
<u>11 Days in Term</u>	
All Other FEFP Eligible Students	(4)
<u>10 Days in Term</u>	
All Other FEFP Eligible Students	(3)
<b>February 2017 Survey</b>	
<u>92 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(19)
<u>91 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(1)
<u>90 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	4
All Other FEFP Eligible Students	36
<u>87 Days in Term</u>	
All Other FEFP Eligible Students	(5)
All Other FEFP Eligible Students	21
<u>86 Days in Term</u>	
All Other FEFP Eligible Students	52

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>83 Days in Term</u> All Other FEFP Eligible Students	5
<u>78 Days in Term</u> All Other FEFP Eligible Students	(2)
<u>67 Days in Term</u> All Other FEFP Eligible Students	(1)
<u>54 Days in Term</u> All Other FEFP Eligible Students	(1)
<u>45 Days in Term</u> All Other FEFP Eligible Students	(8)
<u>44 Days in Term</u> All Other FEFP Eligible Students	1
<u>42 Days in Term</u> All Other FEFP Eligible Students	8
<u>38 Days in Term</u> All Other FEFP Eligible Students	(1)
<u>35 Days in Term</u> All Other FEFP Eligible Students	(20)
<u>26 Days in Term</u> All Other FEFP Eligible Students	(19)
<u>24 Days in Term</u> All Other FEFP Eligible Students	19
<u>19 Days in Term</u> IDEA - PK through Grade 12, Weighted All Other FEFP Eligible Students	(30) (104)
<u>18 Days in Term</u> IDEA - PK through Grade 12, Weighted All Other FEFP Eligible Students	30 71
<u>17 Days in Term</u> IDEA - PK through Grade 12, Weighted All Other FEFP Eligible Students	(5) (29)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	4	
All Other FEFP Eligible Students	(19)	
All Other FEFP Eligible Students	25	
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	24	
<u>13 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
<u>10 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(48)	
<u>9 Days in Term</u>		
All Other FEFP Eligible Students	31	
All Other FEFP Eligible Students	(14)	
<b>June 2017 Survey</b>		
<u>30 Days in Term</u>		
All Other FEFP Eligible Students	60	
<u>20 Days in Term</u>		
All Other FEFP Eligible Students	(60)	<u>0</u>
<b>Proposed Net Adjustment</b>		<b><u>(198)</u></b>

## SCHEDULE H

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### 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 accurately reported and supported by bus driver reports; (2) students reported in the IDEA-PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (3) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (4) only those students who are in membership and are documented as having been transported at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (5) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; (6) only ESE students whose IEPs authorize extended school year services or students attending nonresidential DJJ Programs are reported during the summer reporting survey periods; (7) the number of DIT is accurately reported and support is readily available; (8) only PK students who are classified as students with disabilities under the IDEA or are the children of students enrolled in a Teenage Parent Program are reported for State transportation funding; and (9) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation.

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*  
*Student Transportation General Instructions 2016-17*



# NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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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 in order 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, 2017, the District received \$20.5 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 Students</u>
July 2016	337	1,108
October 2016	1,020	50,101
February 2017	1,001	48,888
June 2017	<u>8</u>	<u>60</u>
Totals	<u>2,366</u>	<u>100,157</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*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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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, 2017. 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**

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Susie V. Castillo  
Dr. Lawrence S. Feldman  
Dr. Steve Gallon III  
Lubby Navarro  
Dr. Marta Pérez  
Mari Tere Rojas

August 22, 2018

Ms. Sherrill F. Norman, CPA  
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 our 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, 2017.

An Exit Conference was held on April 23, 2018, with staff from Miami-Dade County Public Schools (M-DCPS or District) and staff from the Office of the Auditor General, State of Florida (AG). At the completion of the exit conference, all documentation pertinent to this examination was provided to and accepted by Mr. Eric Seldomridge, C.P.A, Lead Senior Auditor, 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. Noncompliance related to the reported FTE student enrollment resulted in 133 findings, with a potential impact on the District's weighted FTE of negative 323.4577 (178.9660 is applicable to District schools other than charter schools, and 144.4917 is applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 198 students. For District schools, the estimated dollar impact of the AG's proposed adjustments to the reported FTE student enrollment is \$744,626. For Charter schools, the impact is \$601,188, for a gross impact of \$1,345,814.

Upon review of the audit findings cited in the report for corrective action, Management generally agrees with the findings cited in the report, with the exception of certain findings specific to the incorrect recalibration of the students' FTE and the teacher certification on behalf of South Florida Autism Charter School (SFACS). Therefore, we respectfully request that funding not be disallowed for the teachers at South Florida Autism Charter School (Finding No. 20, Schedule D), as the teachers were certified in Exceptional Student Education, implemented the specialized instruction and related services documented in the students' Individual Educational Plans (IEPs), and participated in rigorous professional development training that exceeded the requirements set by State. Moreover, we respectfully request that funding not be disallowed for 147 students who were reported by two key

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identifying numbers (Finding No. 2, Schedule D). The District was not made aware of the discrepancy or the distribution of FTE for students enrolled with providers of virtual coursework/coursework outside the District. The State has not provided school districts a reporting/monitoring tool regarding those students who are enrolled in a Florida virtual program, resulting in reporting FTE in excess of 1.0. Reports received by the District from the Florida Department of Education indicated that all students had been recalibrated.

As noted in the responses attached, Management has implemented corrective actions to satisfy all recommendations in Schedules D and G of the report that are applicable to the findings agreed upon and accepted by Management. Attached are Management's response and corresponding corrective action. Aside from the specific corrective actions included herein, Management from School Operations will further implement districtwide preventative and corrective actions to ensure that students are accurately reported for FTE in the proper FEFP funding categories.

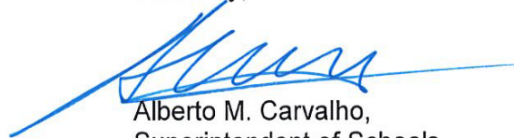
The report of responses is categorized under the following sections:

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

District 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 expedient and professional manner in which this audit was conducted. If you have any questions or need additional information, please contact Ms. Iraida R. Mendez-Cartaya, Associate Superintendent, Office of Intergovernmental Affairs, Grants Administration, and Community Engagement, at 305-995-2532.

Sincerely,



Alberto M. Carvalho,  
Superintendent of Schools

AMC:ajo  
L197

Attachment

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

Page 2 of 2

**Preliminary Tentative Report  
List of Findings/Management Responses**

**Finding 1: Districtwide Reporting of Bell Schedules**

**Management's Response:**

After carefully reviewing the Auditor General's report, the District agrees with findings regarding the incorrect reporting of class minutes. Through a collaborative effort that involved School Operations, the Federal and State Compliance Office, and several departments within the Office of Academics and Transformation (Assessment, Research and Data Analysis; Information Technology Services; and the Department of Exceptional Student Education), the following corrective actions have been taken to align student course schedules with the number of instructional minutes established in the individual schools' bell schedules:

- An analysis of the most frequently utilized instructional program codes was conducted and aligned with the coordinating program specifications and class weekly minutes in accordance with the Student Progression Plan.
- 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.
- Instructional minutes were aligned in core subjects and local Special Program minutes to fall within the allotted time of individual schools' bell schedules.
- The District is developing a set of business rules that will provide guidance to schools when making schedule changes.
- A mini-review of randomly selected student schedules' instructional minutes that were in compliance with school bell schedules was conducted to identify best practices for scheduling.
- 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.
- Principals were trained on creating scenarios aligning bell schedule minutes with subject-required minutes when creating master schedules through the Aspen Scheduler.
- Implementing the Elementary Aspen Scheduler for the 2018-2019 school year will facilitate alignment between the instructional minutes and schools' bell schedules.

After careful consideration by and collaboration between School Operations and the Office of Academics and Transformation, a phased-in approach has been developed that will align student progression requirements, instructional minutes, and course requirements throughout the next two academic years.

**Finding 2: Districtwide Reporting of Multiple Student Identifier Numbers**

**Management's Response:**

After carefully reviewing the Auditor General's Report, Financial Services is not in agreement with the finding regarding the students reported by two different key identifying numbers resulting in the incorrect recalibration of the students' FTE. We respectfully request to appeal this finding and the proposed adjustment of -35.8001 uFTE based on the fact that the student information was transmitted with several key data elements that the FLDOE requires during the recalibration process. Student data was transmitted with the Local Student Identification Number, the Florida Education Identifier (FLEID), the Alias Student Identification Number, and the Social Security Number. The FLDOE reports indicated that all students had been recalibrated, and we did not receive any error reports indicating students were funded in excess of 1.0 FTE.

**Findings related to Teacher Certification:**

Findings 3, 5, 6, 8, 11, 12, 14, 16, 20, 22, 24, 25, 31, 32, 37, 40, 42, 43, 44, 45, 49, 50, 51, 52, 53, 54, 55, 61, 62, 65, 67, 74, 75, 77, 83, 84, 85, 88, 92, 99, 100, 107, 108, 114, 115, 120, 125, 126, 131, 132, 133

**Management's Response:**

After a careful review of the audit, the Office of Human Capital Management is accepting all findings. The audit revealed some improvement over previous years in the areas of META Training, Hospital Homebound, and ASD out-of-field. Unfortunately, the audit revealed three areas still of concern to us. The following are those areas along with the corresponding actions being taken by Management to address these issues.

**Exceptional Student Education Centers.** Two (2) ESE Centers accounted for over 53% of the financial impact on the District for certification. Due to the growing number of students requiring instruction in hospitals or at their homes, the District must often maximize the human capital available to provide instruction. This practice often results in teachers teaching areas beyond those of their respective certifications. Two specific locations were cited for failure to properly identify and report the teachers that were teaching outside of their field of certification. Those locations were Brucie Ball Educational Center and Ruth Owens Kruse Educational Center.

**Management's Actions:**

Similar findings for these work locations were identified in the previous FEFP audit (2014-15 SY). Unfortunately, as a result of the tight timeline between FEFP audits, there were some residual findings before the interventions and programming were fully implemented, which affected the FEFP audit for the 2016-17 SY. These interventions included correcting internal codes to align to ESSA reporting instead of those previously prescribed by NCLB. The deliberate and specific programming serves to better identify and report teachers and their fluctuating schedules, as this subset of teachers often teach multiple areas of certification and grades and experience a higher turnover of

students. Casting a wider net will better capture the incidents and gaps that have been missed in the past.

**Misidentification of out-of-field teachers.** ELL student assignments were not being properly captured on teachers' META screens. Therefore, teachers' names were not populating on the list for school board approval nor parental notification. This accounted for over 22% of the District's certification findings.

**Management's Actions:**

This citing was new to the District and prompted immediate concern and research. The research revealed an anomaly wherein specific courses and job codes were being omitted from the reporting process. The issue was brought to the attention of the Division of Bilingual Education and Information Technology Services, and they have already begun working on correcting the issue.

**Disallowed school board approvals for out-of-field teachers.** State rule requires that school boards approve teachers teaching out of field prior to FTE surveys 2 and 3. Historically, the District presented a listing of teachers teaching out of field to the school board for approval at their monthly meetings. The audit revealed that some of the board approvals were not properly aligned with the FTE reporting week and were subsequently disallowed. The failure to timely report accounted for a large part of the audit findings.

**Management's Actions:**

During the 2017-18 school year, the Office of Human Capital Management revisited the practice of monthly board approvals and has since been producing the listing of out-of-field teachers for school board approvals twice a year on a schedule that aligns with the FTE reporting survey periods, thereby assuring approvals are within the window of the State-required dates.

It should also be noted that a review and comparison of this audit to previous years revealed improvement in several areas. We were encouraged to see improvements in the areas of SPED certifications, META training compliance, as well as better reporting of CTE teachers. We are working to bolster those areas of improvement.

**Findings related to English Language Learners:**

Findings 4, 9, 10, 13, 15, 17, 21, 23, 26, 27, 28, 29, 30, 34, 35, 36, 38, 39, 46, 47, 48, 58, 59, 63, 66, 68, 69, 71, 72, 76, 79, 80, 86, 89, 90, 94, 95, 96, 97, 103, 104, 105, 109, 110, 116, 119, 124

**Management's Response:**

After carefully reviewing the Auditor General's report, the District agrees with the findings regarding ELL Committee meetings that were not convened by October 1, 2016, or within 30 school days prior to the DEUSS anniversary date to consider the students' continued ESOL placements beyond three years in the program; English Language Proficiency for students was not assessed within 30 school days prior to the

DEUSS Anniversary date; ELL Plans were not on file at the time of the audit; parent notification was not available at the time of the audit; and ELL students reported in the ESOL program beyond the maximum six-year-period allowed for State FTE funding for ESOL.

Through a collaborative effort that involved the Department of Bilingual Education and World Languages; School Operations; Assessment, Research and Data Analysis; and the Federal and State Compliance Office, the following corrective actions will be taken:

- The District has purchased licenses to Ellevation, a secure web-based software platform designed to meet ESOL program compliance requirements. The Meeting Center dashboard 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, thereby 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 assist the District and school administrators in mitigating the FTE findings identified above.
- The Bilingual Education and World Languages District Supervisors and Curriculum Support Specialists will use the Ellevation system to monitor if ELL plans were generated, which is an indicator that the ELL plan was printed. In addition, Ellevation will be used to monitor if there are any pending assessments for newly registered students and if Extension of Services meetings are finalized within required DEUSS date timelines.
- Mandatory full-day training meetings for all school administrators and ECLs, including those employed at charter schools, in collaboration with School Operations, are scheduled for the last week of August 2018. This ensures all personnel responsible for the oversight of ESOL program compliance are trained on both the compliance requirements and the use of Ellevation as an online compliance platform prior to October FTE.
- All ESOL compliance training materials will be available on the Department of Bilingual Education and World Languages website and shared on the Workplace platform (which is a tool for workplace interaction, communication, and collaboration) for continued self-paced training.
- Webinars to assist in the preparation for February FTE will be made available for all school administrators and ECLs in December 2018 for self-paced training.
- The Division of Academics, through the Department of Bilingual Education and World Languages, will continue to visit schools and review randomly-selected ELL student program folders to review 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 be shared with all administrators and ECLs. The ESOL-YAG will be posted on the Department of Bilingual Education and World Languages website and on the Workplace platform.
- In collaboration with the Federal & State Compliance Office, an Initial Registration Procedures flyer was created and will be shared with school administrators, school registrars, and ECLs in August 2018 and again in January 2019 to 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 of schools and prior to October FTE will be sent to all school administrators in August 2018. Information will also be shared again in December prior to February FTE.
- Webinars on using the Ellevation platform to meet ESOL program compliance requirements, as well as printable PDF flowcharts, will be posted on the Department of Bilingual Education and World Languages website.
- Staff will continue to effectively use Workplace as a collaboration and communication 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.

**Findings related to Exceptional Student Education**

Findings 18, 19, 33, 41, 56, 64, 78, 81, 82, 87, 101, 102, 106, 117, 122, 123, 128, 129, 130

**Management's Response:**

Following a thorough review of the Auditor General's report, the District agrees with the findings related to the missing IEP/EP/Matrix of Services documents, instructional minutes being reported incorrectly, IEP/EP documents lacking the signature of a General Education teacher, and the cost factor on the Matrix of Services form failing to match the reported cost factor.

The Office of Academics and Transformation's Department of Exceptional Student Education (ESE) has implemented the following corrective actions to ensure that Individual Educational Plan (IEP), Educational Plan (EP), and the Matrix of Services forms are reviewed and updated, as required, and that the forms are maintained in the students' cumulative folders. These corrective actions will also ensure that student cost factors are documented and reported correctly.

- The Local Education Agency (LEA) Implementation Guide, which contains comprehensive procedures for Special Education, has been updated and is available online for all Miami-Dade County Public Schools employees.
- Professional development on ESE topics for school-site administrators, including comprehensive three-day Summer Academies that started in June 2016, has been and will continue to be provided.
- Professional development for district and charter school LEA representatives, which included information regarding compliance procedures for the accurate and timely completion of the IEP and EP and the maintenance of these plans in students' cumulative folders, was held in October 2017 and August 2018.
- Professional development for school LEAs will continue through monthly webinars and quarterly comprehensive workshops.



- All LEAs completing the IEP/EP and Matrix of Services forms will use the ESE Electronic Management System (ESE-EMS) to ensure accurate scoring of the Matrix of Services.
- Reports for monitoring IEP, EP, and Matrix of Services forms are provided to schools from the Department of Exceptional Student Education on a quarterly basis.
- The Department of ESE will use the results of these quarterly reports to provide technical assistance to select schools.
- Information Technology Services and ESE-EMS have daily reports that are available to schools that allow them to monitor IEP, EP, and Matrix of Services more closely.
- FTE Error reports that specifically identify FTE errors related to IEP/EPs are available to schools before each FTE survey period.
- All LEAs will review the IEP/EP/Matrix of Services documents prior to finalizing same to ensure accuracy.
- Professional development for school ESE program specialists will be provided quarterly.

**Findings related to Gifted**

Findings 57, 93, 121

**Management's Response:**

Following a thorough review of the Auditor General's report, the District agrees with the findings related to the EP not being available at the time of the audit. The Office of Academics and Transformation's Department of Advanced Academic Programs will take the following corrective actions:

- Continue providing professional development sessions for administrators 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 six times per school year.
- Continue visiting schools and randomly select students' records to review for compliance with District and State policies.
- Provide greater support to audited schools and schools within the feeder pattern to address persistent issues.

Additionally, throughout the year, reminders of compliance guidelines and District procedures are communicated to schools via Weekly Briefings. 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 Career Education 9-12 (OJT)**

Findings # 60, 70, 73, 91, 98, 111, 112, 113, 118

**Management's Response:**

The Auditor General's report cited three main areas of concern related to Career and Technical Education (OJT). Those areas were:

- Timecards were not available at the time of the audit.
- Students did not work and engaged in Job Search for more than four weeks.
- Timecards were not signed by Student's Supervisor.

The District agrees with the nine audit findings.

To ensure that students in Career and Technical Education 9-12 (OJT) are reported in accordance with established procedures, timecards are retained in readily-accessible files, signed, and completed. Procedures are in place and are reviewed at the beginning-of-school-year meetings with OJT teachers who are required to attend. In addition, District CTE staff communicate these procedures via a Weekly Briefing sent to all school principals ([On-the-Job Training \(OJT\) Briefing](#)), regularly send reminders, and randomly monitor its implementation.

In response to the findings above, the Office of Academics and Transformation's Department of Career and Technical Education has taken the following corrective actions.

- 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 Grade Book. The school needs to designate a third party to verify that there is a time card on file for each student on the roster and that it is signed by the employer.
- Only students whose timecards indicate that the students were employed or otherwise engaged in a job search are reported in the Career and Technical Education 9-12 (OJT) program. Any student who does not obtain employment prior to the second survey period will be removed from both the OJT program and the Internship program.
- 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 the school year with random school site visits and the implementation of an electronic binder.
- Action plans outlining corrective steps to be implemented at the schools with the largest findings (Miami Beach, Miami Southridge, and Alonzo & Tracy Mourning) are on file with the Department of Career and Technical Education.

**Findings related to Charter Schools in the areas of ESOL compliance and teacher certification**

Charter schools are governed by §1002.33, Florida Statutes. Although charter schools are authorized by the School Board to provide prescribed levels of monitoring and oversight of charter schools, 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 §1002.33(8)(f) Florida Statutes, 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.

Below, please find the summary response to the 2016-2017 FEFP Audit Findings for charter schools sponsored by Miami-Dade County Public Schools.

Students’ English language proficiency was not assessed in a timely manner to determine placement within or exit from the ESOL program. Charter schools were found to have missing paperwork, including ELL Student Plans, and lack of parent notification letters. Teachers were not properly certified to teach ELL students and/or did not possess an out-of-field waiver. Additionally, teachers were missing ESOL training as required by SBE Rule 6A-1.0503, FAC and missing required professional development as required by SBE Rule 6A-6.0907, FAC.

Charter schools had teachers who were not qualified to teach in the subject area assigned and/or who did not hold a valid Florida teaching certificate. Parents were not notified of teachers’ lack of certification or out-of-field status.

Other findings demonstrated a lack of compliance with ESE requirements. Schools were found to have records where the General Education teacher did not participate in the development of the students’ IEP or EP as required by statute.

**Management’s Response:**

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. Schools will ensure that ELL students are properly evaluated, monitored, and placed in accordance with test results. Teachers assigned to ESOL courses will have ESOL

endorsement/certification, as required. Practices will be put in place so that timely notifications are given to parents for ESOL placement and/or for teachers who have out-of-field status. To ensure compliance with Florida certification requirements, schools will maintain current teaching certificates, documentation of required coursework, and copies of approved out-of-field waivers.

Professional development that includes best practices for implementing ELL and ESE programs as well as a review of policies and processes required by local and state statutes will be provided. CSCS will conduct a review of records, including parent notifications, during the school site compliance review. Teacher certification will be checked against the District's Automated Charter School Employee System and school master schedule. 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. Desk 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.

**Summary of M-DCPS Sponsored Charter School's Action Plans**

MSID	SCHOOL NAME	ACTION PLAN
0102	Miami Community Charter School	<p><b>Ref. 10202</b> An administrator has been assigned to monitor the ESOL Compliance Liaison. The ESOL Compliance Liaison will monitor and implement all ESOL requirements. When a student enters the school, the Registrar will immediately send an e-mail to the ESOL Compliance Liaison stating that a new student has entered the school. The ESOL Compliance Liaison is responsible for following ESOL procedures.</p> <p><b>Ref. 10270/71/72</b> Teachers assigned to ESOL courses will have ESOL endorsement/certification. When needed, an ESOL teacher will be assigned as a co-teacher.</p> <ul style="list-style-type: none"> <li>• Certification, out-of-field assignments, and notifications to the parents will be handled by the Compliance Administrator, who will follow the process for out-of-field assignments, waivers, and parent notification. All necessary copies will be kept in the certification binder. The Compliance Administrator will also be monitoring teacher certification and endorsements.</li> </ul>

		<p><b>Ref. 10273</b> Correct job codes will be used on ACES to reflect those teachers who are 3000/3100 Temporary Instructors.</p>
0400	Renaissance Charter School	<p><b>Ref. 40002</b> A LEP committee meeting will be convened by October 1 or within 30 days prior to the student's DEUSS anniversary date.</p> <p><b>Ref. 40070</b> The parents of students taught by out-of-field teachers will be notified of the teacher's out-of-field status in ESOL prior to October FTE.</p>
1020	Youth Co-Op Charter School	<p><b>Ref. 102002</b> It is the school's policy to ensure that all WLEP documents are inside each ELL student's cumulative folder. If a student leaves the school before any documentation is placed in the folder, then any documentation gets sent through school mail. The ELL Coordinator along with the Registrars will review and check every ELL insert folder to verify that all necessary documentation from the school is present before sending out to another school. The ELL Coordinator will create a checklist and will keep a copy for safekeeping that details the current year's pertinent information sent.</p>
2013	BridgePrep Academy of Greater Miami	<p><b>Ref. 201301</b> All ELL Student Plans will be printed and filed in a timely manner before October FTE along with the parent notification of the child's ESOL placement.</p> <p><b>Ref. 201370/71</b> All out-of-field teachers in ESOL will be required to have ESOL waivers approved by the Charter School Board. Letters will be sent to all parents regarding the teachers' out-of-field status.</p> <p><b>Ref. 201372</b> All out-of-field teachers will be required to have out-of-field waivers approved by the Charter School Board. Letters will be sent to all parents regarding the teachers' out-of-field status.</p>
3033	Somerset Oaks Academy	<p><b>Ref. 303304</b> The school will not only review Control-D reports on the DSIS</p>

		<p>but also review each individual file as they arrive into the building, and the committee will convene in order to correctly determine continued placement for students who are in the ELL program beyond 3 years. This will be monitored by the Assistant Principal, Marcelo Gomez.</p> <p><b>Ref. 303370</b> The school will work closely with the Certification Office to ensure that all teacher certification and/or necessary requirements for in-service trainings are completed and processed in a timely manner. This process will be overseen by the Principal, Mrs. Suarez</p> <p><b>Ref. 303371/303372</b> The school will work closely with the Certification Office to ensure that all teacher certification and/or necessary requirements for in-service trainings are completed and processed in a timely manner. This process will be overseen by the Principal, Mrs. Suarez</p>
3610	Keys Gate Charter Elementary School	<p><b>Ref. 361002</b> The General Education teacher will participate in the IEP or EP meetings.</p> <p><b>Ref. 361003</b> A LEP committee meeting will be convened by October 1 or within 30 days prior to the student's DEUSS anniversary date.</p> <p><b>Ref. 361004</b> ELL students will be assessed within 30 days of school.</p> <p><b>Ref. 361005</b> One teacher did not have an out-of-field waiver for social science because the teacher holds K-6 certification which covers Social Science.</p>
5025	Lincoln-Marti Charter Schools Little Havana Campus	<p><b>Ref. 502570/502571</b> The school's administration will monitor the certification and training requirements of its teachers on a monthly basis as an extra measure in order to comply with state requirements using the MDCPS Meta Timeline report. Administration will review with teachers their status of completion along with monitoring the SDES system to ensure the courses are reflected in a timely manner in each teacher's file.</p>

		<p><b>Ref. 502572</b> The school's administration will closely analyze the certifications of teachers prior to creating class schedules in order to ensure they comply with all the necessary requirements. ESOL waivers will be requested as necessary. The administration will also conduct monthly reviews with the teachers to discuss their progress for completion of the requirements as stipulated by the ESOL waiver.</p> <p><b>Ref. 502573</b> The school's administration will review any teachers holding a Statement of Eligibility and will provide support and assistance in order for them to request a Temporary or Professional Certificate in an expedited manner. The administration will also monitor the status of Statement of Eligibility and/or Temporary Certificates on a bi-weekly basis. In addition, job codes will be updated as necessary in an expedited manner. These job codes will be reported to the Office of Charter School Compliance and Support prior to making any official changes.</p>
5384	iMater Academy	<p><b>Ref. 538470</b> The school will ensure that all teachers hold a valid Florida teaching certificate in the subject areas being taught. At the time of the interview, the administrator will obtain a copy of the interviewee's teaching certificate.</p> <p>In addition, the Principal or principal's designee will monitor a certification log quarterly, indicating teacher certification areas, waivers (if any), and endorsements added. If the employee is placed on a waiver, the administrator will meet with the teacher 3 times per school year to verify that the employee has completed the required 6 credits to meet the requirements within the waiver to obtain certification.</p> <p>The Principal's secretary will maintain copies of the teacher's certification documents and waivers (if any), which will be placed inside the individual's personnel file.</p>
5410	Alpha Charter of Excellence	<p><b>Ref. 541002</b> The ESOL Coordinator will convene all meetings for continued ESOL placements beyond 3 years before the DEUSS anniversary date or October 1. This plan has already been in place since last school year 2017-18. The Principal will oversee all ESOL compliance.</p>

6020	ASPIRA Raul Arnaldo Martinez Charter School	<p><b>Ref. 602002</b> At the start of each academic year, each student's ESOL folder will be reviewed for compliance with state mandates. A committee consisting of the ESOL Coordinator, Mathematics Department Chair, and Language Arts Department Chair will convene to conduct these audits.</p> <p><b>Ref. 602003</b> All ELL Student Plans will be available for assigned scheduled meetings and filed in the students' cumulative folders.</p> <p><b>Ref. 602070/602071/602074/602076</b> Using the following memorandum of understanding developed by Mrs. Caceres at ASPIRA Arts Deco, teachers will meet their professional responsibility for their certification. ASPIRA aims to raise the status of teaching, strengthen accountability, and support the teaching profession to deliver excellent and innovative education. One of the key responsibilities of each professional employed by ASPIRA is to establish and maintain criteria for teacher certification, standards for ongoing practices, and criteria for the issue and renewal of professional certificates. ASPIRA requires teachers to maintain their eligibility for employment by:</p> <ol style="list-style-type: none"> <li>1. Keeping abreast of their own Status of Eligibility, Temporary Certificate, and Professional Certificate expiration dates.</li> <li>2. Meeting the General Knowledge and Subject Area Exam requirements.</li> <li>3. Completing all ESE and ESOL endorsements in a timely manner and applying these credentials to all certificates.</li> <li>4. If on a waiver, completing course work and requirements in a timely manner, in an effort to make sure all qualifications are met for the position held.</li> <li>5. Maintaining all necessary credentials for established teaching assignments.</li> </ol> <p><b>Ref. 602072/602075</b> Professional development will be provided to have all instructional staff endorsed in ESOL, ESE, and Reading. During the first 9 weeks, the teachers will be offered ESOL and ESE trainings, provided on select Saturdays and implemented during the Professional Learning Communities. These classes will be developed in conjunction with Miami Dade College and our current educational consultant.</p>
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6060	<b>Aspira Leadership and College Preparatory Academy Charter School</b>	<p><b>Ref. 606070</b> Administration will ensure that each teacher is checked for compliance with State and District requirements. Furthermore, teachers will be required to have the 60 ESOL in-service points.</p> <p><b>Ref. 606071</b> All teachers that will be employed for the 2018-2019 school year are required to have a certification in the area that they are teaching along with the points necessary to teach the ESOL population (per State and District guidelines). Furthermore, if a waiver is needed, all parents of the students that will be in the specific teacher's classroom will be notified with ample time that the teacher is teaching out of field.</p>
6070	<b>ASPIRA Arts Deco Charter School</b>	<p><b>Ref. 607070/71</b> At the Opening of School meeting and at each subsequent faculty meeting, a verbal reminder about certification and the changes from the State will be given. Teachers will be given a written memo about the validity period of their certification.</p> <p><b>Ref. 607073</b> A memorandum of understanding will be signed by each and every teacher stating that failure to possess a valid teaching certificate will lead to immediate termination.</p>

All other charter school findings cited by the AG during their school site visitations, with the exception of South Florida Autism Charter School (SFACS) - MSID 1070, were accepted by the administration of the affected charter schools. SFACS is not in agreement and will appeal the findings of this report. Similarly, the School Board of Miami-Dade County maintains that charter schools are responsible for compliance with local, state, and federal statutes and that any loss of funding is the absolute responsibility of the school and its governing board.

**SOUTH FLORIDA AUSTISM CHARTER SCHOOL (1070)**

In response to the State Auditor General's Report, dated July 23, 2018, for the fiscal year ending June 30, 2017, South Florida Autism Charter School (SFACS) has entered a formal request to appeal the audit findings for the 2016-2017 school year as it pertains to the certification of three teachers. For your convenience, the provided in the following section is SFACS' basis for requesting an appeal of finding [Ref. 107070/71/72/73/74/75]

South Florida Autism Charter School (SFACS) provides educational and therapeutic services to the more severely afflicted students diagnosed with autism. The charter school opened in 2009 to serve students with behavioral challenges and deficits in communication and self-help skills. The school believes that it has developed and refined a premiere educational setting for students diagnosed with autism. To that end, the school provides extensive in-house training, support, and professional development opportunities for all instructional staff -- professional development that is intended to address the complex needs of autistic students. The instructional staff and support personnel who receive this training include the school's certified teachers, teacher assistants, specialty teachers, and therapy staff. This is accomplished through a training model that includes:

- (1) in-house professional development curriculum that is comparable to university courses;
- (2) consultative services provided by a master's level Board Certified Behavior Analyst (BCBA);
- (3) the infusion of the latest methodologies and best practices for autism intervention as prescribed by the leading national autism organizations; and
- (4) professional development opportunities offered throughout the school year.

In-house professional development curriculum:

All SFACS staff members receive professional development training with a curriculum that is comparable to university-level courses. An analysis of the course offerings at several universities was found to be comparable to the training curricula utilized at SFACS. In addition, teachers earning the Autism Endorsement at a university only take the course one time. In contrast, SFACS staff members participate in school-based training throughout the entire school year. Group sessions are available on a monthly basis, the BCBA is available several times per week for consultation, and the BCBA and principal are available for one-on-one training when requested.

Consultative services provided by a master's level BCBA:

SFACS contracts the services of a master's level BCBA who has 17 years of experience working with ASD students. The consultant conducts numerous professional development opportunities for staff, providing extensive training in the disciplines of Applied Behavioral Analysis (ABA) and Verbal Behavior (VB). These trainings provide SFACS staff with teaching strategies and techniques for working with the more severely affected students with ASD. In addition, the consultant oversees staff who maintain the school's ABA-VB individualized programs, which are provided for each student. The consultant also assists with program development and data collection and analysis.

The consultant provides observation and evaluation for students in behavioral crisis. Findings are presented to staff in order to improve and/or modify individualized student programming to address behaviors. In order to maintain a high standard of performance, the consultant performs quarterly observations and evaluations of SFACS staff, providing a written evaluation. Additional support and/or training is provided to staff members who are found to benefit from the infusion of the latest methodologies and best practices for autism intervention. The school's principal

attends four professional development conferences each year in order to research the latest methodologies with regard to education and autism intervention.

The conferences are hosted by the leading national autism organizations and include:

- Center for Autism and Related Disabilities (CARD)
- Florida Association for Behavior Analysis (FABA)
- Association for Behavior Analysis International (ABAI)
- ABA Annual Autism Conference
- Autism Society Annual Conference

Upon the principal's return to the school, she conducts additional professional development sessions with instructional staff in order to train them on new strategies and techniques. The school believes that this allows staff to stay on the cutting edge of what are considered current best practices with regard to the special population it serves.

Additionally, the principal is a member of national organizations and receives quarterly publications of the Journal of Experimental Analysis of Behavior, Journal of ABA, and The Behavior Analyst. These publications provide current research and data in support of the latest developments with regard to autism intervention. This information is reviewed regularly, presented to staff, and applied as deemed necessary to our ABA-VB programming and teaching technique.

SFACS professional development opportunities throughout the school year:

SFACS provides staff with professional development opportunities throughout the entire school year to include an intensive two-week session prior to the start of the school year, monthly group sessions, and daily observations, consultations, and individual meetings with the BCBA and/or Principal upon request.

Participation in the in-house professional development opportunities is required for all instructional staff as outlined in their individual employment contracts. Each staff must attend a two-week session prior to the school year. Staff must also complete a total of (4) four professional development training sessions; a total of (10) ten sessions are offered each year. These requirements apply to new hires and returning employees.

Topics include a wide variety of topics related to ASD, ABA and VB, and teaching strategies and techniques for working with the more severely affected students with ASD. Trainings are conducted by the BCBA consultant and the school's principal, who has completed her coursework for her BCBA, and has 17 years experience working with ASD students.

Teachers/Autism Endorsement

The school contends that although three staff members did not have the Autism Endorsement for the time period that was reviewed, the school believes emphatically that they are more than qualified to teach this population of students, given their personal experiences, their work experience, and especially, the in-house training program provided at SFACS.

<p><b><u>Summary</u></b>  In summary, the school wishes to formally appeal the audit findings for the 2016-17 school year as it pertains to the certification of three teachers. The combination of our educational philosophy and our professional development strategies that have resulted in SFACS successful program, as demonstrated by the progress its students have made in the areas of academics, behavior, communication, and self-help skills. The school is confident that its in-house training model is comparable to university-level courses, resulting in educators who are more than qualified to work with individuals diagnosed with autism.</p>
<p><b>Findings related to Attendance</b>  Findings # 7, 127</p>
<p><b><u>Management's Response:</u></b></p> <p>The Principals will ensure that all elementary school teachers take attendance during homeroom and whenever students change instructors. Secondary school teachers are required to take attendance each period of the school day. Students are to be counted in attendance if they are physically present in class for at least half of the class period and marked present for the school day if they were in attendance for at least two hours. Principals will ensure that the official attendance in Gradebook matches the attendance in the District Student Information System. The Daily Attendance Bulletin will be maintained and checked for accurate reporting. The Attendance Tracking Report will be maintained during the 11-day FTE attendance eligibility period to review and correct any discrepancies before the amendment window is closed. Staff from the Federal and State Compliance Office will conduct random, periodic reviews to ensure the accuracy of attendance reporting.</p>
<p><b>Findings related to Student Transportation</b>  Findings # 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 (Schedule G)</p>
<p><b>Finding 51:</b></p> <p>Our general tests disclosed that 27 students (7 students were in our test) were not enrolled in school during the applicable reporting survey periods.</p>
<p><b><u>Management's Response:</u></b></p> <p>We concur with the finding. This could be due to data entry errors or inaccurate information from the District's student information system. DOT Administration has adjusted the data entry process for the summer survey. The data entry will be centralized and consolidated. Staff was trained, and this process was implemented during the 2018 Summer survey. Initial figures show a significant increase in the number of students reported.</p>
<p><b>Finding 52:</b></p>

Our general tests disclosed that 20 students (3 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The students were in grades 7-12; consequently, the students were not eligible for reporting in this ridership category.

**Management's Response:**

We concur with the finding. DOT Administration is considering a systematic process to identify students in 7-12 grades who are reported in a Hazardous Walking Ridership category to programmatically reject these students from the survey. The process is expected to be in place for this upcoming school year.

**Finding 53:**

Our general tests disclosed that 19 students (2 students were in our test) were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. We determined that 17 students were not IDEA and 2 of the students were transported in city buses and were not eligible for reporting in a weighted ridership category.

**Management's Response:**

We concur with the finding. DOT Administration has determined that the student information was incorrectly reported in the student profile. DOT administration has programmed the database to sort specific codes for weighted. DOT has been collaborating with the Office of Exceptional Student Education to ensure the correct information is being entered in the student profile.

**Finding 54:**

Our general tests disclosed that 43 PK students were incorrectly reported in the Hazardous Walking ridership category (2 students) or in the All Other FEFP Eligible Students ridership category (41 students).

**Management's Response:**

We concur with the finding. DOT Administration is considering a systematic process to identify students in Pre-K who are reported in a Hazardous Walking Ridership category to programmatically reject these students from the survey. Process is expected to be in place for this upcoming school year. DOT will request from Information Technology Services a report identifying students in the Teenage Parent Program in order to cross-reference the information being reported on students in this category.

**Finding 55:**

Our general tests disclosed that nine students in the IDEA - PK through Grade 12, Weighted ridership category were transported using private passenger vehicles (seven

students) or on city buses (two students). Students transported in private passenger vehicles or city buses are not eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category.

**Management's Response:**

We concur with the finding. DOT Administration has adjusted its process to ensure that students who are transported by passenger vans are excluded from this category and are counted for un-weighted funding as outlined in the DOE General Instructions FEFP document.

**Finding 56:**

Our general tests disclosed that 3 students were incorrectly reported for State transportation funding. The students were enrolled in the McKay Scholarship Program and did not attend a public school.

**Management's Response:**

We concur with the finding. DOT Administration has determined that the student information was incorrectly reported in the student profile. DOT will be collaborating with the office that handles McKay Scholarships to ensure that students who are withdrawn from the school district are promptly reported in the student database.

**Finding 57:**

Our general tests disclosed that the number of buses in operation was overstated by 27.

**Management's Response:**

We concur with the finding. DOT Administration has adjusted its process to preclude recurrence of this finding. Passenger van service will be excluded from being reported in the school bus category.

**Finding 58:**

One student in our test was not listed on the bus driver's report during the October 2016 reporting survey period; consequently, the student was not eligible to be reported for State transportation funding.

**Management's Response:**

We concur with the finding. DOT Administration determined that this was a data entry error. Staff has been reminded of the importance of accurate data entry.

<p><b>Finding 59:</b></p> <p>Five 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.</p>
<p><b>Management's Response:</b></p> <p>We concur with the finding. DOT Administration is considering a systematic process to identify Courtesy student ridership to prevent students in this category from being reported.</p>
<p><b>Finding 60:</b></p> <p>Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category.</p>
<p><b>Management's Response:</b></p> <p>We concur with the finding. DOT Administration has determined that the student information was incorrectly reported in the student profile. DOT administration has programmed the database to sort specific codes for weighted. DOT has been collaborating with the Office of Exceptional Student Education to ensure the correct information is being entered in the student profile.</p>
<p><b>Finding 61:</b></p> <p>Four students in our test were incorrectly reported in the Teenage Parent and Infant ridership category. The students were not enrolled (three students) or the parent of the student (one student) was not enrolled in a Teenage Parent Program.</p>
<p><b>Management's Response:</b></p> <p>We concur with the finding. DOT will request from Information Technology Services a report identifying students in the Teenage Parent Program in order to cross-reference the information being reported on students in this category.</p>
<p><b>Finding 62 and 63:</b></p> <p>We could not determine the eligibility or validate with the District or any school calendar the number of DIT reported for 117 students. District Transportation management was unable to provide documentation to support that these students were enrolled or participated in any FEFP-funded programs that coincided with the specified days and we could not otherwise determine that these students were eligible for State transportation funding.</p>

**Management's Response:**

DOT Administration has created a database to collect the required information and has formalized a process for schools to follow when requesting transportation service for special programs. This process has now been in place for the last 2 FEFP surveys and has resulted in a significant reduction in the number of students reported without supporting documentation.