REPORT NO. 2010-002
JULY 2009

MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

and

Student Transportation

For the Fiscal Year Ended

June 30, 2008

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Miami-Dade County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

	District No.
Dr. Robert B. Ingram (to 09/2007)	*1*
Dr. Wilbert Holloway (from 11/2007)	*1*
Dr. Solomon C. Stinson	*2*
Dr. Martin Karp, Vice Chair (to 11/20/07)	*3*
Ms. Perla Taberas Hantman, Vice Chair (from 11/20/07)	*4*
Mr. Renier Diaz de la Portilla	*5*
Mr. Agustin J. Barrera, Chair	*6*
Ms. Ana Rivas Logan	*7*
Dr. Marta Perez	*8*
Ms. Evelyn Greer	*9*

Mr. Rudolf F. Crew, Superintendent

The examination team leader was Christopher E. Tynes, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Miami-Dade County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

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Miami-Dade County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2008

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

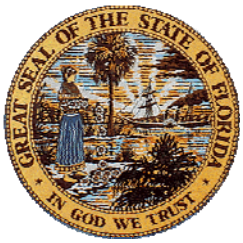
FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

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

INDEPENDENT AUDITOR'S REPORT
MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD
FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated February 6, 2009, that the Miami-Dade County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Eighty-six of the 726 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies or college credits toward out-of-field assignments.[1]

2. Students

We noted exceptions involving 186 of the 3,088 students in our ESOL sample[2]; and 102 of the 703 students in our Career Education 9-12 (OJT) sample[3]. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008.

The results of our examination disclosed other noncompliance with the aforementioned State requirements in addition to those of a material nature mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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[1] *For teachers, see SCHEDULE D, finding Nos. 4, 7, 8, 9, 14, 18, 19, 20, 21, 24, 25, 27, 28, 31, 32, 36, 37, 39, 40, 42, 46, 47, 48, 50, 58, 59, 70, 75, 77, 78, 82, 89, 90, 101, 105, 130, 136, 137, 144, 152, 159, 160, 164, 165, 172, 178, 179, 184, 186, and 190.*

[2] *For ESOL, see SCHEDULE D, finding Nos. 3, 5, 11, 12, 15, 16, 17, 23, 26, 29, 33, 34, 35, 43, 44, 45, 54, 55, 56, 57, 60, 61, 63, 64, 65, 67, 68, 69, 71, 72, 73, 74, 76, 81, 83, 84, 91, 92, 93, 94, 95, 96, 98, 102, 104, 109, 110, 111, 112, 117, 118, 119, 126, 127, 132, 133, 139, 140, 146, 148, 149, 153, 154, 166, 167, 168, 174, 175, 180, and 181.*

[3] *For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 79, 80, 85, 86, 87, 88, 97, 98, 99, 100, 106, 107, 108, 114, 115, 116, 123, 124, 125, 128, 129, 135, 141, 142, 143, 150, 151, 155, 156, 157, 158, 163, 170, 171, 176, and 177.*

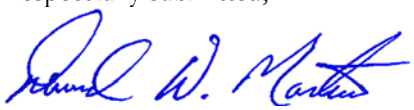
Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[4], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE 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.

Pursuant to Section 11.45(4). Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
June 2, 2009

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[4] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description[1]	Number of Schools	% of Pop.	Number of Students (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE[2]	% of Pop. (Sample)
1. Basic						
Population[3]	411	100.00%	62,860	100.00%	231,786.6000	100.00%
Sample Size[4]	46	11.19%	548	0.87%	414.3156	0.18%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments[5]	-	-	-	-	394.0736	-
2. Basic with ESE Services						
Population[3]	414	100.00%	17,318	100.00%	74,068.9200	100.00%
Sample Size[4]	48	11.59%	493	2.85%	443.2069	0.60%
Students w/Exceptions	-	-	(11)	(2.23%)	-	-
Net Audit Adjustments[5]	-	-	-	-	6.9701	-
3. ESOL						
Population[3]	366	100.00%	12,019	100.00%	27,170.2700	100.00%
Sample Size[4]	45	12.30%	3,088	25.69%	1,870.8275	6.89%
Students w/Exceptions	-	-	(186)	(6.02%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(301.3472)	-
4. ESE Support Levels 4 and 5						
Population[3]	189	100.00%	1,368	100.00%	1,768.4500	100.00%
Sample Size[4]	35	18.52%	684	50.00%	429.7909	24.30%
Students w/Exceptions	-	-	(36)	(5.26%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(17.7098)	-
5. Career Education 9-12						
Population[3]	74	100.00%	1,683	100.00%	10,074.4800	100.00%
Sample Size[4]	16	21.62%	703	41.77%	184.1846	1.83%
Students w/Exceptions	-	-	(102)	(14.51%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(97.8192)	-
All Programs						
Population[3]	417	100.00%	95,248	100.00%	344,868.7200	100.00%
Sample Size[4]	48	11.51%	5,516	5.79%	3,342.3255	0.97%
Students w/Exceptions	-	-	(335)	(6.07%)	-	-
Net Audit Adjustments[5]	-	-	-	-	(15.8325)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description[1]	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)
Teachers				
Population[3]	417	100.00%	2,788	100.00%
Sample Size[4]	48	11.48%	726	26.04%
Teachers w/Exceptions	-	-	(86)	(11.85%)

[1] *See NOTE A6.*

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

[3] *The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2008. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)*

[4] *See NOTE B.*

[5] *Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify 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.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2008

No.	Program[1]	Net Audit Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	148.1300	1.048	155.2402
102	Basic 4-8	71.8677	1.000	71.8677
103	Basic 9-12	174.0759	1.066	185.5649
111	Grades K-3 with ESE Services	3.5700	1.048	3.7414
112	Grades 4-8 with ESE Services	(1.0666)	1.000	(1.0666)
113	Grades 9-12 with ESE Services	4.4667	1.066	4.7615
130	ESOL	(301.3472)	1.200	(361.6166)
254	ESE Support Level 4	(8.3218)	3.625	(30.1665)
255	ESE Support Level 5	(9.3880)	5.062	(47.5221)
300	Career Education 9-12	(97.8192)	1.119	(109.4597)
Total		(15.8325)		(128.6558)

[1] *See NOTE A6.*

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

[3] *Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

		Audit Adjustments[1]		
No. Program	**District-Wide**	**#0071**	**#0121**	**Balance Forward**
101 Basic K-3	.....	60.1000	19.7000	79.8000
102 Basic 4-8	7.4583	.4585	1.4100	9.3268
103 Basic 9-12	2.4500	.....	.....	2.4500
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(9.9083)	(60.5585)	(19.8000)	(90.2668)
254 ESE Support Level 4	.....	(.5000)	(.8100)	(1.3100)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Career Education 9-12	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #0441	#0921	#1010	#1721	Balance Forward
101	79.8000	.6000	.0300	4.5500	1.3500	86.3300
102	9.3268	.....	.0200	6.8260	.....	16.1728
103	2.4500	.....	.....	.....	.....	2.4500
111	.5000	.5000	.....	.....	.5000	1.5000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(90.2668)	(.6000)	.....	(11.3760)	(1.3500)	(103.5928)
254	(1.3100)	(.5000)	(.0500)	.....	(.5000)	(2.3600)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #1881	#1921	#2111	#2321	Balance Forward
101	86.3300	.8000	5.3000	12.3000	.6000	105.3300
102	16.1728	.....	.2750	.2000	.2000	16.8478
103	2.4500	.....	.....	.....	.....	2.4500
111	1.5000	.....	.....	.....	.5000	2.0000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(103.5928)	(.8000)	(5.5750)	(12.5000)	(.8000)	(123.2678)
254	(2.3600)	.....	.....	.....	(.5000)	(2.8600)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #2331	#2741	#4071	#4681	Balance Forward
101	105.3300	2.0500	14.3000	1.4000	.....	123.0800
102	16.8478	.2000	4.0348	.....	.8000	21.8826
103	2.4500	.....	.....	.....	.....	2.4500
111	2.0000	.....	.....	.....	.....	2.0000
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.....	.....	.....	.....	.0000
130	(123.2678)	(2.2500)	(18.3348)	(1.4000)	(.8000)	(146.0526)
254	(2.8600)	.....	.....	.....	.....	(2.8600)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	.0000	.0000	.0000	.0000

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #5051	#5521	#6151	#6171	Balance Forward
101	123.0800	24.5500	.5000	.....	.....	148.1300
102	21.8826	1.7000	.3000	5.3409	1.4670	30.6905
103	2.4500	.....	.....	.....	.....	2.4500
111	2.0000	.....	.....	.....	.....	2.0000
112	.0000	.....	.....	(3.0000)	.....	(3.0000)
113	.0000	.....	.....	.....	.....	.0000
130	(146.0526)	(26.2500)	(.8000)	(2.3409)	(1.4670)	(176.9105)
254	(2.8600)	.....	(.5000)	.....	.....	(3.3600)
255	(.5000)	.....	.....	.....	.....	(.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	(.5000)	.0000	.0000	(.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #6231	#6281	#6331	#6521	Balance Forward
101	148.1300	.....	.....	.....	.....	148.1300
102	30.6905	.9500	.....	18.2250	1.9000	51.7655
103	2.4500	.....	.....	.....	.....	2.4500
111	2.0000	.....	.....	.....	.....	2.0000
112	(3.0000)	.....	.....	.....	1.0000	(2.0000)
113	.0000	.....	1.5000	.....	.....	1.5000
130	(176.9105)	(.9500)	.....	(18.2250)	(1.9000)	(197.9855)
254	(3.3600)	.....	(1.0000)	.....	.....	(4.3600)
255	(.5000)	.....	(.5000)	.....	(1.0000)	(2.0000)
300	.0000	.....	.....	.....	.....	.0000
Total	(.5000)	.0000	.0000	.0000	.0000	(.5000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #6681	#6801	#6961	#7051	Balance Forward
101	148.1300	.....	.....	.....	.....	148.1300
102	51.7655	12.3621	2.3500	4.7360	.....	71.2136
103	2.4500	.....	.....	.....	1.4000	3.8500
111	2.0000	.....	.....	.....	.....	2.0000
112	(2.0000)	.....	.5000	.....	.....	(1.5000)
113	1.5000	.....	.....	.....	.....	1.5000
130	(197.9855)	(12.3621)	(2.3750)	(4.7360)	(1.4000)	(218.8586)
254	(4.3600)	.....	(.4750)	.....	.....	(4.8350)
255	(2.0000)	.....	.....	.....	.....	(2.0000)
300	.0000	.....	.....	.....	(.8000)	(.8000)
Total	(.5000)	.0000	.0000	.0000	(.8000)	(1.3000)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #7071	#7111	#7121	#7131	Balance Forward
101	148.1300	.....	.....	.....	.....	148.1300
102	71.2136	.....	.....	.....	.....	71.2136
103	3.8500	28.9500	29.5849	2.1500	1.5012	66.0361
111	2.0000	.....	.....	.....	.....	2.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	1.5000	.....	.....	(1.0000)	.....	.5000
130	(218.8586)	(3.8250)	(7.2417)	(1.5000)	(1.5012)	(232.9265)
254	(4.8350)	.....	.....	(.1500)	.....	(4.9850)
255	(2.0000)	.....	.....	.....	.....	(2.0000)
300	(.8000)	(26.0550)	(25.9111)	.....	(.7456)	(53.5117)
Total	(1.3000)	(.9300)	(3.5679)	(.5000)	(.7456)	(7.0435)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #7231	#7251	#7271	#7371	Balance Forward
101	148.1300	.....	.....	.....	.....	148.1300
102	71.2136	.....	.....	.....	.....	71.2136
103	66.0361	.4500	4.0850	10.2163	4.7597	85.5471
111	2.0000	.....	.....	.....	.....	2.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	.5000	.5000	3.5000	.....	(1.0000)	3.5000
130	(232.9265)	(.4500)	(4.5020)	(10.2163)	(3.5763)	(251.6711)
254	(4.9850)	.....	1.0000	.....	(.1834)	(4.1684)
255	(2.0000)	(.5000)	(4.5000)	.....	.....	(7.0000)
300	(53.5117)	(1.3950)	(.8316)	(.1147)	.....	(55.8530)
Total	(7.0435)	(1.3950)	(1.2486)	(.1147)	.0000	(9.8018)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #7381	#7391	#7461	#7511	Balance Forward
101	148.1300	.....	.....	.....	.....	148.1300
102	71.2136	.....	.....	.....	.....	71.2136
103	85.5471	.6419	9.0000	12.1250	1.1968	108.5108
111	2.0000	.....	.....	.....	.....	2.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	3.5000	.....	.....	(.5000)	(1.0000)	2.0000
130	(251.6711)	(.6419)	.....	(11.6250)	(.1968)	(264.1348)
254	(4.1684)	.....	.....	.....	.....	(4.1684)
255	(7.0000)	.....	.....	.....	.....	(7.0000)
300	(55.8530)	(.0415)	(9.0000)	(1.0250)	.....	(65.9195)
Total	(9.8018)	(.0415)	.0000	(1.0250)	.0000	(10.8683)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #7541	#7731	#7751	#7791	Balance Forward
101	148.1300	.....	.....	.....	.....	148.1300
102	71.2136	.....	.....	.....	.....	71.2136
103	108.5108	3.0750	1.6250	16.4083	26.9806	156.5997
111	2.0000	.....	.....	.....	.....	2.0000
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	2.0000	.....	.....	.5000	1.5000	4.0000
130	(264.1348)	(3.0750)	(.9750)	(1.6000)	(15.0328)	(284.8176)
254	(4.1684)	.....	(.2000)	(.5000)	(1.0000)	(5.8684)
255	(7.0000)	.....	.....	(.2000)	(.5000)	(7.7000)
300	(65.9195)	(.4250)	(2.7150)	(14.9083)	(12.2680)	(96.2358)
Total	(10.8683)	(.4250)	(2.2650)	(.3000)	(.3202)	(14.1785)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #7804	#8017	#8141	#9731	Balance Forward
101	148.1300	.....	.....	.....	.....	148.1300
102	71.2136	.3835	.5004	(.2498)	.....	71.8477
103	156.5997	.1333	15.7626	1.5503	.....	174.0459
111	2.0000	.....	.....	.....	1.5700	3.5700
112	(1.5000)	(.1333)	.....	.5000	.....	(1.1333)
113	4.0000	(.1333)	.....	(.5000)	.5000	3.8667
130	(284.8176)	(.2502)	(15.8460)	(.4334)	.....	(301.3472)
254	(5.8684)	.....	.....	(.5834)	(1.8700)	(8.3218)
255	(7.7000)	.....	.....	(.5000)	(.2000)	(8.4000)
300	(96.2358)	.....	(.6664)	(.9170)	.....	(97.8192)
Total	(14.1785)	.0000	(.2494)	(1.1333)	.0000	(15.5612)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2008

Program No.	Brought Forward	Audit Adjustments[1] #9732	Total
101 Basic K-3	148.1300	.....	148.1300
102 Basic 4-8	71.8477	.0200	71.8677
103 Basic 9-12	174.0459	.0300	174.0759
111 Grades K-3 with ESE Services	3.5700	.....	3.5700
112 Grades 4-8 with ESE Services	(1.1333)	.0667	(1.0666)
113 Grades 9-12 with ESE Services	3.8667	.6000	4.4667
130 ESOL	(301.3472)	.....	(301.3472)
254 ESE Support Level 4	(8.3218)	.....	(8.3218)
255 ESE Support Level 5	(8.4000)	(.9880)	(9.3880)
300 Career Education 9-12	(97.8192)	.....	(97.8192)
Total	(15.5612)	(.2713)	(15.8325)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 79.

Management's Response

Management agreed with our findings and recommendations, but asked for guidance and clarification regarding the reporting of: (1) OJT students who either did not have a job, but were engaged in a job search that had extended for nine or more weeks of the school term, or had a job, but did not work during the survey week concerned; and (2) teachers who were awarded their required certification coverage after the reporting survey, but during the school year ended June 30, 2008. We would respectfully suggest that management consult with the Department of Education for any guidance and clarification on these issues that it considers necessary. Our longstanding examination practice regarding OJT is to cite a district if OJT students were reported who did not work during the reporting survey week, and allow a job search of up to four weeks. Our longstanding examination practice regarding teacher certification is to cite a district if teachers did not have the required certification coverage at the time of the reporting survey.

A copy of management's response is included with this report as Exhibit A.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)

Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures included an automated test that compared the course numbers reported in ESOL by the District, to the courses that have been designated eligible to be reported in that program by the Department of Education. The results of this test disclosed that the District's schools incorrectly reported 11 Basic subject area courses in ESOL that were ineligible for such reporting. The courses were taught at 18 schools during the school terms covered by the October and February reporting surveys. We made the following audit adjustment:

102 Basic 4-8	7.4583	
103 Basic 9-12	2.4500	
130 ESOL	(9.9083)	.0000

Eugenia B. Thomas Elementary School (#0071)

2. [Ref. 7101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

3. [Ref. 7106/08] Two students were reported incorrectly in ESOL. One student (Ref. 7106) had been dismissed from ESOL prior to the reporting surveys and one student (Ref. 7108) was FES and ineligible for reporting in ESOL. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Eugenia B. Thomas Elementary School (#0071) (Continued)		
Ref. 7106		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
Ref. 7108		
102 Basic 4-8	.4585	
130 ESOL	(.4585)	.0000

4. [Ref. 7170/71/72/74] Four teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by three of these four teachers (excluding Ref. 7174) were not notified of the teachers' out-of-field status. Additionally, one of the teachers (Ref. 7171) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

Ref. 7170		
101 Basic K-3	20.0000	
130 ESOL	(20.0000)	.0000
Ref. 7171		
101 Basic K-3	19.8000	
130 ESOL	(19.8000)	.0000
Ref. 7172		
101 Basic K-3	18.3000	
130 ESOL	(18.3000)	.0000

Audit adjustments continue on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Eugenia B. Thomas Elementary School (#0071) (Continued)		
Ref. 7174		
101 Basic K-3	1.6000	
130 ESOL	(1.6000)	.0000
		.0000
Auburndale Elementary School (#0121)		
5. [Ref. 12102] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
102 Basic 4-8	.5500	
130 ESOL	(.5500)	.0000
6. [Ref. 12103] The *Matrix of Services* form for one ESE student in program No. 255 (ESE Support Level 5) was incorrectly added and showed a total of 22 points. It should have reflected only 21 points. We made the following audit adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
7. [Ref. 12170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physically and Visually Impaired, but taught courses that required ESE certification. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.4500	
102 Basic 4-8	.8600	
254 ESE Support Level 4	(1.3100)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Auburndale Elementary School (#0121) (Continued)		
8. [Ref. 12171/73] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by one of these teachers (Ref. 12173) were not notified of the teacher's out-of-field status. We made the following audit adjustments:		
Ref. 12171		
101 Basic K-3	3.8000	
130 ESOL	(3.8000)	.0000
Ref. 12173		
101 Basic K-3	4.2000	
130 ESOL	(4.2000)	.0000
9. [Ref. 12172] One out-of-field teacher had earned none of the six college credit hours required towards certification in Elementary Education, pursuant to the teacher's education timeline. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	11.2500	
130 ESOL	(11.2500)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Blue Lakes Elementary School (#0441)		
10. [Ref. 44101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
11. [Ref. 44103] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
12. [Ref. 44104] One student was reported incorrectly in ESOL. The student had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustment:		
101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000
		.0000
Neva King Cooper Educational Center (#0921)		
13. [Ref. 92170] One teacher was hired as a long-term substitute for the school term covered by the October survey period. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Neva King Cooper Educational Center (#0921) (Continued)		
14. [Ref. 92171] One therapist did not hold a valid therapy license at the time of the reporting surveys. We made the following audit adjustment:		
101 Basic K-3	.0300	
102 Basic 4-8	.0200	
254 ESE Support Level 4	(.0500)	.0000
		.0000
The Charter School at Waterstone (#1010)		
15. [Ref. 101001/02/05] The *LEP Student Plans* for 14 students were not reviewed and updated for the 2007-08 school year. We also noted that the English language proficiency of one of the students (Ref. 101005) was not assessed prior to the student's continuation in ESOL for a fifth year. We made the following audit adjustments:		
Ref. 101001		
101 Basic K-3	3.4750	
102 Basic 4-8	.4000	
130 ESOL	(3.8750)	.0000
Ref. 101002		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
Ref. 101005		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
16. [Ref. 101003/04] Four students were reported incorrectly in ESOL. Two students were FES and ineligible for reporting in ESOL; and two students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
The Charter School at Waterstone (#1010) (Continued)		
Ref. 101003		
102 Basic 4-8	1.4672	
130 ESOL	(1.4672)	.0000
Ref. 101004		
102 Basic 4-8	.9170	
130 ESOL	(.9170)	.0000

17. [Ref. 101007] The files for three LEP students were missing and could not be located. We made the following audit adjustment:

101 Basic K-3	.4000	
102 Basic 4-8	2.0000	
130 ESOL	(2.4000)	.0000

18. [Ref. 101070/74/75] Three teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustment:

Ref. 101070		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
Ref. 101074		
101 Basic K-3	.4750	
130 ESOL	(.4750)	.0000
Ref. 101075		
102 Basic 4-8	.2750	
130 ESOL	(.2750)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
The Charter School at Waterstone (#1010) (Continued)		
19. [Ref. 101071] One teacher, who taught Primary Language Arts classes out-of-field to LEP students, had earned none of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000
20. [Ref. 101072] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education, but taught courses which required certification in Science. We also noted that the parents of students taught by this out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000
21. [Ref. 101073] One teacher taught Computer Applications to a class that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the teacher did not complete the General Knowledge requirements within 12-calendar months of the teacher's date of hire, pursuant to Section 1012.56(2)(g), Florida Statutes, and Rule 6A-4.0021, Florida Administrative Code. We made the following audit adjustment:		
102 Basic 4-8	.1834	
130 ESOL	(.1834)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Everglades K-8 Center (#1721)		
22. [Ref. 172101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
23. [Ref. 172102] The *LEP Student Plan*s for two students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
24. [Ref. 172170] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of students taught by this teacher were not notified of the teacher's out-of-field status; and (b) the teacher had earned none of the 180 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
101 Basic K-3	.9500	
130 ESOL	(.9500)	.0000
		.0000
Henry M. Flagler Elementary School (#1881)		
25. [Ref. 188170] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Henry M. Flagler Elementary School (#1881) (Continued)		
101 Basic K-3	.8000	
130 ESOL	(.8000)	.0000
		.0000
Flamingo Elementary School (#1921)		
26. [Ref. 192102] The *LEP Student Plan*s for eight students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
101 Basic K-3	3.1000	
102 Basic 4-8	.2750	
130 ESOL	(3.3750)	.0000
27. [Ref. 192170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	2.2000	
130 ESOL	(2.2000)	.0000
		.0000
Hialeah Gardens Elementary School (#2111)		
28. [Ref. 211170/71/72] Three teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by one of these teachers (Ref. 211170) were not notified of the teacher's out-of-field status. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hialeah Gardens Elementary School (#2111) (Continued)		
Ref. 211170		
101 Basic K-3	7.6250	
130 ESOL	(7.6250)	.0000
Ref. 211171		
101 Basic K-3	4.6750	
130 ESOL	(4.6750)	.0000
Ref. 211172		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
		.0000
Gulfstream Elementary School (#2321)		
29. [Ref. 232101] One student was reported incorrectly in ESOL. The student was FES and ineligible for reporting in ESOL. We made the following audit adjustment:		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
30. [Ref. 232102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
31. [Ref. 232170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Gulfstream Elementary School (#2321) (Continued)		
32. [Ref. 232171] One teacher taught Primary Language Arts to classes that included LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until after that survey. We made the following audit adjustment:		
101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000
		.0000
Charles R Hadley Elementary School (#2331)		
33. [Ref. 233102] The *LEP Student Plan*s for four students were not properly dated. Two had no date of preparation and two showed a date of preparation of "2007-08." We were unable to otherwise determine if the *Plans* had been prepared on a timely basis. We made the following audit adjustment:		
101 Basic K-3	2.0500	
130 ESOL	(2.0500)	.0000
34. [Ref. 233103] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Key Biscayne K-8 Center (#2741)		
35. [Ref. 274101] We noted the following exceptions involving the *LEP Student Plan*s for four students: one was missing and could not be located and three were not reviewed and updated for the 2007-08 school year. We also noted that the LEP Committee for the student whose *Plan* was missing did not consider at least two of the five ESOL-placement criteria specified by rule. We made the following audit adjustment:		
101 Basic K-3	.5250	
102 Basic 4-8	1.6506	
130 ESOL	(2.1756)	.0000
36. [Ref. 274170/72/73/74/76] Five teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status; and (b) one of the teachers (Ref. 274174) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:		
Ref. 274170		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
Ref. 274172		
101 Basic K-3	6.6500	
130 ESOL	(6.6500)	.0000
Ref. 274173		
101 Basic K-3	3.7500	
130 ESOL	(3.7500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Key Biscayne K-8 Center (#2741) (Continued)		
Ref. 274174		
101 Basic K-3	1.4000	
130 ESOL	(1.4000)	.0000
Ref. 274176		
102 Basic 4-8	1.6506	
130 ESOL	(1.6506)	.0000

37. [Ref. 274171/75] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One of the teachers (Ref. 274171) held certification in Spanish, but taught courses which required certification in Elementary Education. The other teacher (Ref. 274175) held certification in Elementary Education, but taught courses which required certification in Math. We also noted that the parents of students taught by these out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 274171		
101 Basic K-3	.9750	
130 ESOL	(.9750)	.0000
Ref. 274175		
102 Basic 4-8	.7336	
130 ESOL	(.7336)	.0000
		.0000

Olinda Elementary School (#4071)

38. [Ref. 407171] One teacher was hired as a long-term substitute for the school term covered by the October survey period. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Olinda Elementary School (#4071) (Continued)		
39. [Ref. 407170] One teacher taught Primary Language Arts to classes that included LEP students. The teacher was not properly certified to teach LEP students, and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
40. [Ref. 407172] One teacher taught Primary Language Arts to classes that included LEP students. The teacher was not properly certified to teach LEP students, and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000
		.0000
Riverside Elementary Community School (#4681)		
41. [Ref. 468171] One teacher was hired as a long-term substitute for the school term covered by the October survey period. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Riverside Elementary Community School (#4681) (Continued)		
42. [Ref. 468170] One teacher was appropriately approved by the School Board to teach LEP students out-of-field; however, the parents of the LEP students taught by this teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000
		.0000
Ernest R. Graham Elementary School (#5051)		
43. [Ref. 505101] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
102 Basic 4-8	.5500	
130 ESOL	(.5500)	.0000
44. [Ref. 505102] The *LEP Student Plan* for one student was not properly dated. It only showed a date of "07-08;" consequently, we could not determine if it had been prepared on a timely basis. We made the following audit adjustment:		
102 Basic 4-8	.5500	
130 ESOL	(.5500)	.0000
45. [Ref. 505103] The English language proficiency of one LEP student in the October 2007 survey was not assessed on a timely basis. The assessment was due in August 2007, but was not conducted until November 2007. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Ernest R. Graham Elementary School (#5051) (Continued)		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000

46. [Ref. 505170/71/73/74/75] Five teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status; and (b) one of the teachers (Ref. 505171) had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

Ref. 505170		
101 Basic K-3	2.0750	
130 ESOL	(2.0750)	.0000
Ref. 505171		
102 Basic 4-8	.4000	
130 ESOL	(.4000)	.0000
Ref. 505173		
101 Basic K-3	5.8500	
130 ESOL	(5.8500)	.0000
Ref. 505174		
101 Basic K-3	9.6250	
130 ESOL	(9.6250)	.0000
Ref. 505175		
101 Basic K-3	.4000	
130 ESOL	(.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Ernest R. Graham Elementary School (#5051) (Continued)		
47. [Ref. 505172] The teaching certificate of one teacher, who taught Elementary Education and LEP students, had expired on June 30, 2006, and had not been renewed. We made the following audit adjustment:		
101 Basic K-3	3.6000	
130 ESOL	(3.6000)	.0000
48. [Ref. 505176] One teacher was appropriately approved by the School Board to teach Primary Language Arts to LEP students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
101 Basic K-3	3.0000	
130 ESOL	(3.0000)	.0000
		.0000
Tropical Elementary School (#5521)		
49. [Ref. 552101] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
254 ESE Support Level 4	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Tropical Elementary School (#5521) (Continued)		
50. [Ref. 552170/71] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 552170		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
Ref. 552171		
102 Basic 4-8	.3000	
130 ESOL	(.3000)	.0000
		(.5000)
Doral Middle School (#6151)		
51. [Ref. 615170] One teacher was hired as a long-term substitute for the school term covered by the October survey period. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.		
		.0000
52. [Ref. 615101] The files for two ESE students did not contain evidence that the students' General Education teacher had participated in the development of the students' EP. We made the following audit adjustment:		
102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	(2.0000)	.0000
53. [Ref. 615102] The file for one ESE student did not contain an EP that was valid for the reporting surveys. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Doral Middle School (#6151) (Continued)		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

54. [Ref. 615106] The letter used to notify the parents of one LEP student that their child was to be placed in ESOL was not dated, and we could not otherwise determine if the notification was made on a timely basis. We made the following audit adjustment:

102 Basic 4-8	.3468	
130 ESOL	(.3468)	.0000

55. [Ref. 615107] The *LEP Student Plan*s for two students were missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.7803	
130 ESOL	(.7803)	.0000

56. [Ref. 615108] One student was reported incorrectly in ESOL. The student was FES and ineligible for reporting in ESOL. We made the following audit adjustment:

102 Basic 4-8	.4335	
130 ESOL	(.4335)	.0000

57. [Ref. 615109] The English language proficiency of one LEP student in the October survey was not assessed on a timely basis. The assessment was due in August 2007, but was not conducted until January 2008. We made the following audit adjustment:

102 Basic 4-8	.4335	
130 ESOL	(.4335)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Doral Middle School (#6151) (Continued)		
58. [Ref. 615171] The parents of the students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. The teacher held certification in Social Sciences, but taught courses that required certification in Science. We made the following audit adjustment:		
102 Basic 4-8	.3468	
130 ESOL	(.3468)	.0000
		.0000
Henry H. Filer Middle School (#6171)		
59. [Ref. 617171] One teacher taught Social Science to a class that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	1.4670	
130 ESOL	(1.4670)	.0000
		.0000
Hialeah Middle School (#6231)		
60. [Ref. 623101] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:		
102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000
61. [Ref. 623102] The English Language assessment test for one student was dated after the end of the reporting survey; consequently, the student's ESOL-reporting in that survey was not adequately supported. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hialeah Middle School (#6231) (Continued)		
102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000
		.0000
Thomas Jefferson Middle School (#6281)		
62. [Ref. 628101] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000
		.0000
Kinloch Park Middle School (#6331)		
63. [Ref. 633101] The *LEP Student Plans* for 20 students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
102 Basic 4-8	17.3250	
130 ESOL	(17.3250)	.0000
64. [Ref. 633103] The file for one LEP student was missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	.9000	
130 ESOL	(.9000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Springs Middle School (#6521)		
65. [Ref. 652101] Five students were reported incorrectly in ESOL. The students were FES and ineligible for reporting in ESOL. We made the following audit adjustments:		
102 Basic 4-8	1.9000	
130 ESOL	(1.9000)	.0000
66. [Ref. 652102] One Gifted student was incorrectly reported in program No. 255 (ESE Support Level 5). The student had been enrolled in the Hospital and Homebound program during the 2005-06 school year, but was dismissed from that program on March 22, 2006. The student should have been reported in program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		.0000
Palm Springs Middle School (#6681)		
67. [Ref. 668103] The file for one LEP student was missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	.9170	
130 ESOL	(.9170)	.0000
68. [Ref. 668104] The *LEP Student Plan*s for three students were not reviewed and updated for the 2007-08 school year; consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustment:		
102 Basic 4-8	2.7423	
130 ESOL	(2.7423)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Palm Springs Middle School (#6681) (Continued)		
69. [Ref. 668105] Two students were reported incorrectly in ESOL. The students were FES, competent English readers and writers, and ineligible for reporting in ESOL. We made the following audit adjustment:		
102 Basic 4-8	.9170	
130 ESOL	(.9170)	.0000
70. [Ref. 668170/71/72] Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. Two of the teachers (Ref. 668170/72) held certification in Elementary Education (covering students up to sixth grade), but taught students who were in seventh or eighth grade; and the third teacher (Ref. 668171) held certification in English, but taught courses which required certification in Middle Grades Integrated Curriculum. We also noted that the parents of students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 668170		
102 Basic 4-8	.0917	
130 ESOL	(.0917)	.0000
Ref. 668171		
102 Basic 4-8	4.1265	
130 ESOL	(4.1265)	.0000
Ref. 668172		
102 Basic 4-8	3.5676	
130 ESOL	(3.5676)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Riviera Middle School (#6801)		
71. [Ref. 680101] The English language proficiency of one student was not assessed prior to the student's ESOL-placement for a fourth year. We made the following audit adjustment:		
102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000
72. [Ref. 680102] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
102 Basic 4-8	.7600	
130 ESOL	(.7600)	.0000
73. [Ref. 680103] The course schedule for one ESE student was reported incorrectly in program Nos. 130 (ESOL) and 102 (Basic 4-8). It should have been reported entirely in program No. 112 (Grades 4-8 with ESE Services). (This student was in our ESOL sample.) We made the following audit adjustment:		
102 Basic 4-8	(.3100)	
112 Grades 4-8 with ESE Services	.5000	
130 ESOL	(.1900)	.0000
74. [Ref. 680104] The file for one LEP student was missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	.9500	
130 ESOL	(.9500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Riviera Middle School (#6801) (Continued)		
75. [Ref. 680172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Physically Impaired, but taught a course which required additional certification in Reading. We also noted that the parents of students taught by this out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.4750	
254 ESE Support Level 4	(.4750)	.0000
		.0000
West Miami Middle School (#6961)		
76. [Ref. 696102] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:		
102 Basic 4-8	.4670	
130 ESOL	(.4670)	.0000
77. [Ref. 696170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE, but taught courses which required certification in Science. We also noted that the parents of students taught by this out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
102 Basic 4-8	.4396	
130 ESOL	(.4396)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
West Miami Middle School (#6961) (Continued)		
78. [Ref. 696173] One teacher taught Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
102 Basic 4-8	3.8294	
130 ESOL	(3.8294)	.0000
		.0000
G. Holmes Braddock Senior High School (#7051)		
79. [Ref. 705101] The timecards for two students in OJT were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4000)	(.4000)
80. [Ref. 705102/03] The timecards for two students in OJT indicated that the students were not employed during the week of the reporting survey. We also noted that there was no documentation that the students were engaged in a job search. We made the following audit adjustments:		
Ref. 705102		
300 Career Education 9-12	(.1000)	(.1000)
Ref. 705103		
300 Career Education 9-12	(.3000)	(.3000)
81. [Ref. 705105] Two students were reported incorrectly in ESOL. The students had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
G. Holmes Braddock Senior High School (#7051) (Continued)		
82. [Ref. 705171] One teacher taught Chemistry to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000
		(.8000)
Coral Gables Senior High School (#7071)		
83. [Ref. 707102] Three LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	1.2750	
130 ESOL	(1.2750)	.0000
84. [Ref. 707103] The *LEP Student Plan*s for two students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	.7500	
130 ESOL	(.7500)	.0000
85. [Ref. 707105] The timecards covering the February survey for two students in OJT were not signed by the students' employers. We made the following audit adjustment:		
300 Career Education 9-12	(.4000)	(.4000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Coral Gables Senior High School (#7071) (Continued)		
86. [Ref. 707106] The OJT hours for one student were incorrectly reported. The student was reported for ten hours but the student's timecard supported only six hours. We made the following audit adjustment:		
300 Career Education 9-12	(.0800)	(.0800)
87. [Ref. 707107] The timecards for two students in OJT indicated that the students were not employed during the reporting survey week. We also noted that there was no documentation that the students were engaged in a job search. We made the following audit adjustment:		
300 Career Education 9-12	(.2500)	(.2500)
88. [Ref. 707108] The timecard for one student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.2000)	(.2000)
89. [Ref. 707170] One teacher taught Social Science to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	1.8000	
130 ESOL	(1.8000)	.0000
90. [Ref. 707171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science, but taught courses which required certification in Family and Consumer Sciences. We also noted that the parents of students taught by this out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Coral Gables Senior High School (#7071) (Continued)		
103 Basic 9-12	25.1250	
300 Career Education 9-12	(25.1250)	.0000
		(.9300)
Hialeah Senior High School (#7111)		
91. [Ref. 711101] The *LEP Student Plan*s for seven students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	2.9397	
130 ESOL	(2.9397)	.0000
92. [Ref. 711102] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	.4302	
130 ESOL	(.4302)	.0000
93. [Ref. 711103] Four LEP students were beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.9321	
130 ESOL	(.9321)	.0000
94. [Ref. 711104] The *LEP Student Plan* for one student was incomplete. It did not identify the subject areas in which ESOL strategies were to be used. We made the following audit adjustment:		
103 Basic 9-12	.8604	
130 ESOL	(.8604)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hialeah Senior High School (#7111) (Continued)		
95. [Ref. 711106] The *LEP Student Plan* for one student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.3585	
130 ESOL	(.3585)	.0000
96. [Ref. 711107] The documentation necessary to support the ESOL-reporting of one student in the October survey was missing and could not be located. We also noted that the student's *LEP Student Plan* for the February survey was not reviewed and updated until after that survey. We made the following audit adjustment:		
103 Basic 9-12	.4302	
130 ESOL	(.4302)	.0000
97. [Ref. 711108] The timecards for six students in OJT were missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.4302)	(.4302)
98. [Ref. 711109] Four students in OJT (one was also in our ESOL sample) were not in membership and attendance during the reporting surveys and should not have been included with the surveys' results. We made the following audit adjustment:		
103 Basic 9-12	(.6453)	
130 ESOL	(.4302)	
300 Career Education 9-12	(1.4245)	(2.5000)
99. [Ref. 711110] The OJT hours for one student were incorrectly reported. The student was reported for seven hours but the student's timecard indicated that the student did not work during the reporting survey. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hialeah Senior High School (#7111) (Continued)		
300 Career Education 9-12	(.1415)	(.1415)

100. [Ref. 711111] Three students in OJT did not work during the reporting survey weeks and there was insufficient evidence that they were engaged in job search activities. We made the following audit adjustment:

300 Career Education 9-12	(.4962)	(.4962)

101. [Ref. 711170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 711170) held certification in Physical Education, but taught courses which required certification in Middle Grades Math; and one teacher (Ref. 711171) held certification in Business Education, but taught courses which required an endorsement in TC/Cooperative Education. We also noted that the parents of students taught by these out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 711170		
103 Basic 9-12	.8604	
130 ESOL	(.8604)	.0000
Ref. 711171		
103 Basic 9-12	23.4187	
300 Career Education 9-12	(23.4187)	.0000
		(3.5679)

John A. Ferguson Senior High School (#7121)

102. [Ref. 712104] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We also noted that the student's file did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
John A. Ferguson Senior High School (#7121) (Continued)		
103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

103. [Ref. 712105] The file for one ESE student did not contain evidence that a District Exceptional Education Specialist had participated in the development of the student's IEP. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

104. [Ref. 712106] One LEP student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

103 Basic 9-12	(.2000)	
130 ESOL	(.3000)	(.5000)

105. [Ref. 712170/73] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Business Education, but taught courses which required certification in Math; and one teacher held certification in Social Science, but taught courses which required certification in Science. We also noted that the parents of students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 712170		
103 Basic 9-12	.1500	
130 ESOL	(.1500)	.0000
Ref. 712173		
103 Basic 9-12	.3000	
130 ESOL	(.1500)	
254 ESE Support Level 4	(.1500)	.0000
		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hialeah-Miami Lakes Senior High School (#7131)		
106. [Ref. 713101] The OJT hours for two students were incorrectly reported. One student was reported for 12.5 hours, but the student's timecard supported only 6 hours. The other student was reported for 16.75 hours, but the student's timecard supported only 15 hours. We made the following audit adjustment:		
300 Career Education 9-12	(.1630)	(.1630)
107. [Ref. 713102] Two students reported in OJT in the October survey did not work, but were engaged in a job search, during the first nine weeks of school. Job search time is allowable only if it is of reasonable duration. We made the following audit adjustment:		
300 Career Education 9-12	(.4162)	(.4162)
108. [Ref. 713103] One student was reported incorrectly in OJT. The student had been dismissed from OJT prior to the reporting survey. We made the following audit adjustment:		
300 Career Education 9-12	(.1664)	(.1664)
109. [Ref. 713104] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000
110. [Ref. 713105] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fifth year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Hialeah-Miami Lakes Senior High School (#7131) (Continued)		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
111. [Ref. 713107] The file for one LEP student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000
		(.7456)
Miami Carol City Senior High School (#7231)		
112. [Ref. 723102] The *LEP Student Plan* for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	.4500	
130 ESOL	(.4500)	.0000
113. [Ref. 723103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
114. [Ref. 723104] Eight students did not work, but were engaged in job searches for five to nine weeks. Job search time is reportable only if of a reasonable duration. We also noted that six of these students' job searches were not adequately documented. We made the following audit adjustment:		
300 Career Education 9-12	(1.0250)	(1.0250)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Carol City Senior High School (#7231) (Continued)		
115. [Ref. 723105] The timecard for one OJT student was not signed by the student's employer. We made the following audit adjustment:		
300 Career Education 9-12	(.1250)	(.1250)
116. [Ref. 723106] We noted the following exceptions involving two students in OJT: (a) the timecard covering the February survey for one student was missing and could not be located; and (b) the OJT hours for one student were incorrectly reported (the student was reported for 6.25 hours, but should have been reported for only 4 hours). We made the following audit adjustment:		
300 Career Education 9-12	(.2450)	(.2450)
		(1.3950)
Miami Central Senior High School (#7251)		
117. [Ref. 725101] One LEP student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:		
130 ESOL	(.4170)	
300 Career Education 9-12	(.0830)	(.5000)
118. [Ref. 725103] The files for two LEP students were missing one or more of the following records: an *LEP Student Plan*; parental notification, or evidence of English language assessment to support a fourth year of ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Central Senior High School (#7251) (Continued)		
119. [Ref. 725104] The *LEP Student Plans* for three students were not reviewed and updated for the 2007-08 school year. We also noted that the English language proficiency assessment for one of the students was missing and could not be located to support the student's fourth year of ESOL-placement. We made the following audit adjustment:		
103 Basic 9-12	2.8340	
130 ESOL	(2.8340)	.0000
120. [Ref. 725105] The *Matrix of Services* forms for three ESE students were more than three years old and had expired prior to the reporting surveys concerned. A *Matrix* form must be prepared at least once every three years, reviewed and initialed upon IEP annual review, and each time a student's level of ESE services is changed. We also noted that one of the students in the February survey was not reported in accordance with the student's new *Matrix* form that was valid for that survey. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(1.5000)	.0000
121. [Ref. 725106] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a *Matrix* score of 21 points and a Level 5 rating in four Domains. This student had a Level 5 rating in only three Domains. We made the following audit adjustment:		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Central Senior High School (#7251) (Continued)		
122. [Ref. 725107] Four ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(2.0000)	.0000
123. [Ref. 725108] The timecard covering the February survey for one student in OJT was not signed by the student's employer. We made the following audit adjustment:		
300 Career Education 9-12	(.1664)	(.1664)
124. [Ref. 725109] Two OJT students did not work during the reporting survey. The students were reported for 12.5 and 4.25 hours respectively, but the students' timecards showed no hours. We made the following audit adjustment:		
300 Career Education 9-12	(.4158)	(.4158)
125. [Ref. 725110] The timecard for one OJT student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.1664)	(.1664)
		(1.2486)
Miami Coral Park Senior High School (#7271)		
126. [Ref. 727101] Five students were reported incorrectly in ESOL. The students were FES and ineligible for reporting in ESOL. We made the following audit adjustment:		
103 Basic 9-12	2.3842	
130 ESOL	(2.3842)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Coral Park Senior High School (#7271) (Continued)		
127. [Ref. 727102] We noted exceptions involving nine LEP students. The *LEP Student Plan*s for three students were missing and could not be located; the *Plans* for four students were not reviewed and updated for the 2007-08 school year; and the *Plans* for two students were not reviewed and updated on a timely basis. We made the following audit adjustment:		
103 Basic 9-12	5.6400	
130 ESOL	(5.6400)	.0000
128. [Ref. 727103] One OJT student did not work during the reporting survey week. The student was reported for slightly more than two hours, but his timesheet showed zero hours. We made the following audit adjustment:		
300 Career Education 9-12	(.0415)	(.0415)
129. [Ref. 727104] The OJT hours for two students were incorrectly reported. Both students were reported for 15.83 hours, but should have been reported for only 14 hours according to the students' timecards. We made the following audit adjustment:		
300 Career Education 9-12	(.0732)	(.0732)
130. [Ref. 727170/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher (Ref. 727170) held certification in Varying Exceptionalities, but taught courses which required certification in History; and two teachers held certification in ESE, but taught courses which required certification in Math. We also noted that the parents of students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Coral Park Senior High School (#7271) (Continued)		
Ref. 727170		
103 Basic 9-12	.6419	
130 ESOL	(.6419)	.0000
Ref. 727172		
103 Basic 9-12	.0917	
130 ESOL	(.0917)	.0000
Ref. 727173		
103 Basic 9-12	1.4585	
130 ESOL	(1.4585)	.0000
		(.1147)
Robert Morgan Educational Center (#7371)		
131. [Ref. 737101] The files for two ESE students did not contain an EP that was valid for the reporting survey. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
132. [Ref. 737102] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.3668	
130 ESOL	(.3668)	.0000
133. [Ref. 737103] The *LEP Student Plan*s for five students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	3.2095	
130 ESOL	(3.2095)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Robert Morgan Educational Center (#7371) (Continued)		
134. [Ref. 737170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. The teacher held certification in Hearing Impaired, but taught courses which required certification in Reading. We made the following audit adjustment:		
103 Basic 9-12	.1834	
254 ESE Support Level 4	(.1834)	.0000
		.0000
Miami Norland Senior High School (#7381)		
135. [Ref. 738103] One student in the February survey was reported incorrectly for OJT hours based on his being engaged in a job search that extended for over six weeks prior to that survey. Job search time is allowable only if it is of reasonable duration. We made the following audit adjustment:		
300 Career Education 9-12	(.0415)	(.0415)
136. [Ref. 738170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology, but taught courses which required certification in Earth/Space Science. We also noted that: (a) the teacher taught classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline; and (b) the parents of students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.6419	
130 ESOL	(.6419)	.0000
		(.0415)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Lakes Educational Center (#7391)		
137. [Ref. 739170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held District-issued certification in Registered Nursing, but taught courses which required District-issued certification for Lab Technician; and one teacher held certification in Business Education, but taught courses which required certification in Marketing. We also noted that the parents of students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 739170		
103 Basic 9-12	.6000	
300 Career Education 9-12	(.6000)	.0000
Ref. 739171		
103 Basic 9-12	8.4000	
300 Career Education 9-12	(8.4000)	.0000
		.0000
Miami Senior High School (#7461)		
138. [Ref. 746101] The EP for one Gifted student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
139. [Ref. 746102] The *LEP Student Plan*s for two students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	1.5750	
130 ESOL	(1.5750)	.0000
140. [Ref. 746103] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Senior High School (#7461) (Continued)		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
141. [Ref. 746104] Two students were reported incorrectly in OJT. The students' timecards indicated that they were not employed during the reporting survey week. We made the following audit adjustment:		
300 Career Education 9-12	(.1000)	(.1000)
142. [Ref. 746105] The timecard for one OJT student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.2500)	(.2500)
143. [Ref. 746106] The OJT hours for three students were incorrectly reported. One student did not work, one student was reported for 13.75 hours instead of the 6 hours supported by the student's timecard, and one student was reported for 9 hours instead of the 5 hours supported by the student's timecard. We made the following audit adjustment:		
300 Career Education 9-12	(.6750)	(.6750)
144. [Ref. 746172/73] Two teachers taught Biology and Math, respectively, to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:		
Ref. 746172		
103 Basic 9-12	5.0250	
130 ESOL	(5.0250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Senior High School (#7461) (Continued)		
Ref. 746173		
103 Basic 9-12	4.7250	
130 ESOL	(4.7250)	.0000
		(1.0250)
Miami Springs Senior High School (#7511)		
145. [Ref. 751101] The file for one Gifted student did not contain evidence that the student's General Education teacher had participated in the development of the student's EP. We made the following audit adjustment:		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
146. [Ref. 751102] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
103 Basic 9-12	.1968	
130 ESOL	(.1968)	.0000
		.0000
North Miami Beach Senior High (#7541)		
147. [Ref. 754171] One teacher was hired as a long-term substitute for the school term covered by the February survey period. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.		
		.0000
148. [Ref. 754101] The *LEP Student Plans* for three students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:		
103 Basic 9-12	1.6500	
130 ESOL	(1.6500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
North Miami Beach Senior High (#7541) (Continued)		
149. [Ref. 754102] The parents of four LEP students in the October 2007 survey were not notified of the students' ESOL-placements until November 2007. We made the following audit adjustment:		
103 Basic 9-12	1.2000	
130 ESOL	(1.2000)	.0000
150. [Ref. 754104] The timecards for four students in OJT indicated that the students were not employed during the week of the reporting survey. We made the following audit adjustment:		
300 Career Education 9-12	(.2750)	(.2750)
151. [Ref. 754105] Three students in OJT did not work, but were engaged in a job search for the entire first nine week grading period. Job search time is allowable only if it is of reasonable duration. We made the following audit adjustment:		
300 Career Education 9-12	(.1500)	(.1500)
152. [Ref. 754172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE, but taught courses which required certification in Science. We also noted that the parents of students taught by this out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		
103 Basic 9-12	.2250	
130 ESOL	(.2250)	.0000
		(.4250)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Southridge Senior High (#7731)		
153. [Ref. 773101] One student was reported incorrectly in ESOL. The student was FES and ineligible for reporting in ESOL. We made the following audit adjustment:		
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
154. [Ref. 773102] The file for one LEP student was missing and could not be located. We made the following audit adjustment:		
103 Basic 9-12	.6000	
130 ESOL	(.6000)	.0000
155. [Ref. 773103] The OJT hours for three students were incorrectly reported. One student was reported for 2.5 hours, but did not work; one student was reported for 10 hours, but worked only 7.5; and one student was reported for 10 hours in both the October survey and the February survey, but worked only 8.5 and 4.5 hours, respectively. We made the following audit adjustment:		
300 Career Education 9-12	(.2900)	(.2900)
156. [Ref. 773104] The timecards for 13 students in OJT indicated that the students were not employed during survey week. We made the following audit adjustment:		
300 Career Education 9-12	(1.0250)	(1.0250)
157. [Ref. 773105] Various timecards for six students in OJT were missing and could not be located. We also noted that the timecards covering the February survey for two of the students was not signed by the students' supervisors. We made the following audit adjustment:		
300 Career Education 9-12	(.8500)	(.8500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Southridge Senior High School (#7731) (Continued)		
158. [Ref. 773106] One student did not work, but was engaged in a job search for the entire first nine week grading period covering the October survey. Job search time is allowable only if it is of reasonable duration. We also noted that the student's timecard covering the February survey was not signed by the student's employer. We made the following audit adjustment:		
300 Career Education 9-12	(.1000)	(.1000)
159. [Ref. 773170/72] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in General Science, but taught courses which required certification in Any Health Occupation; and one teacher held certification in ESE, but taught courses which required certification in Reading. We also noted that the parents of students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 773170		
103 Basic 9-12	.4500	
300 Career Education 9-12	(.4500)	.0000
Ref. 773172		
103 Basic 9-12	.1500	
254 ESE Support Level 4	(.1500)	.0000
160. [Ref. 773171] One teacher was approved by the School Board to teach ESE courses out-of-field during the prior school year, but did not subsequently earn the required six hours of college credit towards ESE certification. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Miami Southridge Senior High School (#7731) (Continued)		
103 Basic 9-12	.0500	
254 ESE Support Level 4	(.0500)	.0000
		(2.2650)
Barbara Goleman Senior High School (#7751)		
161. [Ref. 775174] One teacher was hired as a long-term substitute for the school term covered by the October survey period. Since there are no specific limitations placed on substitute teaching by law or rule, we made no audit adjustment.		.0000
162. [Ref. 775102] The *Matrix of Services* form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a *Matrix* score of 17 points and a Level 5 rating in three Domains. This student had a Level 5 rating in only two Domains. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
163. [Ref. 775103/04] The timecards for two students in OJT indicated that the students were not employed during survey week. We made the following audit adjustments:		
Ref. 775103		
300 Career Education 9-12	(.1000)	(.1000)
Ref. 775104		
300 Career Education 9-12	(.2000)	(.2000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Barbara Goleman Senior High (#7751) (Continued)		
164. [Ref. 775171/73] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Marketing, but taught courses which required an endorsement in TC/Cooperative Education; and one teacher held certification in English, but taught courses which required certification in ESE. We also noted that the parents of students taught by these out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 775171		
103 Basic 9-12	14.6083	
300 Career Education 9-12	(14.6083)	.0000
Ref. 775173		
103 Basic 9-12	.2000	
255 ESE Support Level 5	(.2000)	.0000
165. [Ref. 775172] One teacher taught Math to classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:		
103 Basic 9-12	1.6000	
130 ESOL	(1.6000)	.0000
		(.3000)
Booker T. Washington Senior High School (#7791)		
166. [Ref. 779102] The *LEP Student Plans* for six students were missing and could not be located. We also noted that the file for one of the students did not contain evidence that the student's English language proficiency had been assessed to support the student's ESOL-placement for a sixth year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Booker T. Washington Senior High School (#7791) (Continued)		
103 Basic 9-12	4.1667	
130 ESOL	(4.1667)	.0000

167. [Ref. 779103] The *LEP Student Plan*s for 13 students were not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:

103 Basic 9-12	10.5393	
130 ESOL	(10.5393)	.0000

168. [Ref. 779104] One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	.3268	
130 ESOL	(.3268)	.0000

169. [Ref. 779106] Four ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000

170. [Ref. 779107] Thirteen students in OJT did not work, but were engaged in a job search for the entire nine-week grading period covered by the reporting survey. Job search time is allowable only if it is of reasonable duration. We made the following audit adjustment:

300 Career Education 9-12	(.1470)	(.1470)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Booker T. Washington Senior High School (#7791) (Continued)		
171. [Ref. 779108] The timecard for one student in OJT was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.1732)	(.1732)
172. [Ref. 779171] One teacher held a Florida teaching certificate that had expired prior to our examination period. Consequently, at the time of the surveys concerned, the teacher did not hold a valid Florida teaching certificate. We noted that the teacher was subsequently issued a certificate on December 5, 2007; thus, the certificate was not valid during the October reporting survey. For the February reporting survey, the teacher was not properly certified, and was not approved by the School Board to teach out-of-field. The teacher held certification in Technology Education, but taught courses that required certification in Business Education. We made the following audit adjustment:		
103 Basic 9-12	11.9478	
300 Career Education 9-12	(11.9478)	.0000
		(.3202)
Dade Marine Institute-South (#7804)		
173. [Ref. 780401] The IEPs for two ESE students were missing and could not be located. We made the following audit adjustment:		
102 Basic 4-8	.1333	
103 Basic 9-12	.1333	
112 Grades 4-8 with ESE Services	(.1333)	
113 Grades 9-12 with ESE Services	(.1333)	.0000
174. [Ref. 780402] The English language proficiency of one LEP student was not assessed to justify the student's ESOL-placement for a sixth year. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Dade Marine Institute-South (#7804) (Continued)		
102 Basic 4-8	.2502	
130 ESOL	(.2502)	.0000
		.0000
Alternative Outreach Program (#8017)		
175. [Ref. 801701] The English language proficiency of one student was not assessed on a timely basis to support the student's ESOL-placement for a fourth year. The assessment should have been conducted in August 2007, but was not done until December 2007. We made the following audit adjustment:		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
176. [Ref. 801702] The timecard for one OJT student was missing and could not be located. We made the following audit adjustment:		
300 Career Education 9-12	(.0830)	(.0830)
177. [Ref. 801703] One student did not work, but was engaged in a job search for the entire nine-week grading period covered by the reporting survey. Job search time is allowable only if it is of reasonable duration. We made the following audit adjustment:		
300 Career Education 9-12	(.1664)	(.1664)
178. [Ref. 801771] One teacher did not hold a Florida teaching certificate that was valid during the October and February reporting surveys, and was not otherwise qualified to teach. We made the following audit adjustment:		
103 Basic 9-12	.4170	
300 Career Education 9-12	(.4170)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Alternative Outreach Program (#8017) (Continued)		
179. [Ref. 801772/73/74/75/76] Five teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Elementary Education, but taught courses which required certification in English, Math, Science and Social Science; one teacher held certification in Biology, but taught courses which required certification in Earth/Space Science; one teacher held certification in Elementary Education, but taught courses which required certification in English; one teacher held certification in Math, but taught courses which required certification in Science and Social Science; and one teacher held certification in ESE, but taught courses which required certification in Biology and Social Science. We also noted that: (a) one of the teachers (Ref. 801772) taught classes that included LEP students, but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline; and (b) the parents of students taught by these five teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 801772		
103 Basic 9-12	7.0890	
130 ESOL	(7.0890)	.0000
Ref. 801773		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
Ref. 801774		
102 Basic 4-8	.3336	
103 Basic 9-12	5.0040	
130 ESOL	(5.3376)	.0000
Ref. 801775		
103 Basic 9-12	2.6688	
130 ESOL	(2.6688)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Alternative Outreach Program (#8017) (Continued)		
Ref. 801776		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
		(.2494)
Juvenile Justice Center Alternative Education (#8141)		
180. [Ref. 814101] Three students were absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We also noted that one of the two students in ESOL was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustment:		
102 Basic 4-8	(.3332)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.3001)	(1.1333)
181. [Ref. 814102] The file for one LEP student did not contain a valid *LEP Student Plan* or documentation to support the student's ESOL-placement for a fourth year. We made the following audit adjustment:		
103 Basic 9-12	.1333	
130 ESOL	(.1333)	.0000
182. [Ref. 814103] The file for one ESE student did not contain a *Matrix of Services* form that was valid for the reporting survey. We made the following audit adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
183. [Ref. 814104] The file for one ESE student did not contain an IEP or *Matrix of Services* form that were valid for the reporting survey. We made the following audit adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Juvenile Justice Center Alternative Education (#8141) (Continued)		
103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

184. [Ref. 814172/74] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Middle Grades Integrated Curriculum, but taught courses which required certification in Reading; and one teacher held certification in Middle Grades Math, but taught courses which required certification in Family and Consumer Sciences. We also noted that the parents of students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:

Ref. 814172		
102 Basic 4-8	.0834	
254 ESE Support Level 4	(.0834)	.0000
Ref. 814174		
103 Basic 9-12	.9170	
300 Career Education 9-12	(.9170)	.0000
		(1.1333)

Instructional Center Systemwide (#9731)

185. [Ref. 973101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Instructional Center Systemwide (#9731) (Continued)		
186. [Ref. 973170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Specific Learning Disabilities, but taught courses which required certification in Speech Language Pathology; and one teacher held certification in Elementary Education, but taught courses which required certification in ESE. We also noted that: (a) one of the teachers (Ref. 973170) provided Physical and Occupational Therapy services, but did not hold a valid therapy license; and (b) the parents of students taught by these two teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:		
Ref. 973170		
111 Grades K-3 with ESE Services	.8400	
254 ESE Support Level 4	(.6400)	
255 ESE Support Level 5	(.2000)	.0000
Ref. 973171		
111 Grades K-3 with ESE Services	.2300	
254 ESE Support Level 4	(.2300)	.0000
		.0000
Merrick Educational Center (#9732)		
187. [Ref. 973201] The logs needed to support the reported homebound instruction of four ESE students were missing and could not be located. We made the following audit adjustment:		
255 ESE Support Level 5	(.2000)	(.2000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Merrick Educational Center (#9732) (Continued)		
188. [Ref. 973202/03] The instructional minutes for two ESE students in the Hospital and Homebound program was incorrectly reported. They were reported for 274 and 380 instructional minutes, respectively, but only 60 and 180 minutes, were supported by the homebound instructor's log. We noted that the balance of one student's time (Ref. 973203) was attributable to tele-class instruction. We made the following audit adjustments:		
Ref. 973202		
255 ESE Support Level 5	(.0713)	(.0713)
Ref. 973203		
112 Grades 4-8 with ESE Services	.0667	
255 ESE Support Level 5	(.0667)	.0000
189. [Ref. 973204] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We made the following audit adjustment:		
113 Grades 9-12 with ESE Services	.6000	
255 ESE Support Level 5	(.6000)	.0000
190. [Ref. 973270/71/72] Three therapists did not hold a valid therapy license. We made the following audit adjustments:		
Ref. 973270		
102 Basic 4-8	.0200	
255 ESE Support Level 5	(.0200)	.0000
Ref. 973271		
103 Basic 9-12	.0100	
255 ESE Support Level 5	(.0100)	.0000

Adjustments continued on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Net Audit Adjustments (Unweighted FTE)
Merrick Educational Center (#9732) (Continued)		
Ref. 973272		
103 Basic 9-12	.0200	
255 ESE Support Level 5	(.0200)	.0000
		(.2713)
		(15.8325)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in attendance and membership during survey are reported for FTE; (2) students are reported in the proper FEFP funding category and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (3) the timecards for students in OJT are maintained in readily accessible files and those students are reported in accordance with their supporting timecards; (4) *LEP Student Plan*s are properly completed in a timely manner; (5) teachers are properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (6) out-of-field teachers earn appropriate college credits towards certification in their out-of-field subject areas; and (7) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey in question

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

Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of the Florida Education Finance Program
Section 1011.61, F.S. .....Definitions
Section 1011.62, F.S. .....Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2007-08

Attendance

Section 1003.23, F.S. .....Attendance Records and Reports
Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2007-08
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, F.S. .....Exceptional students Instruction

Section 1011.62, F.S. .....Funds for Operation of Schools

Section 1011.62(1)(e), F.S. .....Funding Model for Exceptional Student Education Programs

Rule 6A-6.03028, F.A.C. .....Development of Individual Educational Plans for Students with Disabilities

Rule 6A-6.03029, F.A.C. .....Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years

Rule 6A-6.0312, F.A.C. .....Course Modifications for Exceptional students

Rule 6A-6.0331, F.A.C. .....Identification and Determination of Eligibility of Exceptional students for Specially Designed Instruction

Rule 6A-6.0334, F.A.C. .....Temporary Assignment of Transferring ESE students

Rule 6A-6.03411, F.A.C. .....Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional students

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. .....Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2007-08

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education For Speakers of Other Languages

Section 1012.42(2), F.S. .....Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. .....Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. .....Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. .....Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. .....Instructional Personnel Certification

Rule 6A-6.0907, F.A.C. .....Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Miami-Dade County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Miami-Dade County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Miami-Dade County. For the fiscal year ended June 30, 2008, the District operated 417 schools, reported 344,868.72 unweighted FTE, and received approximately $698 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted 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 this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2007-08 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

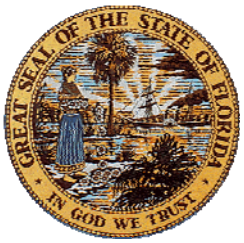
NOTE B - SAMPLING (Continued)

	School Name/Description	Finding Number(s)
-	Ineligible Courses Reported in ESOL	1
1.	Eugenia B. Thomas Elementary School	2 through 4
2.	Auburndale Elementary School	5 through 9
3.	Blue Lakes Elementary School	10 through 12
4.	Neva King Cooper Educational Center	13 and 14
5.	The Charter School at Waterstone	15 through 21
6.	Everglades K-8 Center	22 through 24
7.	Henry M. Flagler Elementary School	25
8.	Flamingo Elementary School	26 and 27
9.	Hialeah Gardens Elementary School	28
10.	Gulfstream Elementary School	29 through 32
11.	Charles R Hadley Elementary School	33 and 34
12.	Key Biscayne K-8 Center	35 through 37
13.	Olinda Elementary School	38 through 40
14.	Riverside Elementary Community School	41 and 42
15.	Ernest R. Graham Elementary School	43 through 48
16.	South Hialeah Elementary School	NA
17.	Tropical Elementary School	49 and 50
18.	Doral Middle School	51 through 58
19.	Henry H. Filer Middle School	59
20.	Hialeah Middle School	60 and 61
21.	Thomas Jefferson Middle School	62
22.	Kinloch Park Middle School	63 and 64
23.	Miami Springs Middle School	65 and 66
24.	Palm Springs Middle School	67 through 70
25.	Riviera Middle School	71 through 75
26.	West Miami Middle School	76 through 78
27.	G. Holmes Braddock Senior High School	79 through 82
28.	Coral Gables Senior High School	83 through 90
29.	Hialeah Senior High School	91 through 101
30.	John A. Ferguson Senior High School	102 through 105
31.	Hialeah-Miami Lakes Senior High School	106 through 111
32.	Miami Carol City Senior High School	112 through 116
33.	Miami Central Senior High School	117 through 125
34.	Miami Coral Park Senior High School	126 through 130
35.	Robert Morgan Educational Center	131 through 134
36.	Miami Norland Senior High School	135 and 136
37.	Miami Lakes Educational Center	137
38.	Miami Senior High School	138 through 144
39.	Miami Springs Senior High School	145 and 146
40.	North Miami Beach Senior High School	147 through 152
41.	Miami Southridge Senior High School	153 through 160
42.	Barbara Goleman Senior High School	161 through 165
43.	Booker T. Washington Senior High School	166 through 172
44.	Dade Marine Institute-South	173 and 174

Miami-Dade County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
45. Alternative Outreach Program	175 through 179
46. Juvenile Justice Center Alternative Education	180 through 184
47. Instructional Center Systemwide	185 through 186
48. Merrick Educational Center	187 through 190



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
MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD
STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated February 6, 2009, that the Miami-Dade County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership, as follows: 171 of the 621 students in our student sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, finding Nos. 8 through 14.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE F and SCHEDULE G.

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[1]*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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

Pursuant to Section 11.45(4). Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
June 2, 2009

SCHEDULE F

Miami-Dade County District School Board
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2008

Description	Number of Vehicles	% of Pop.	No. of Students Transp.	% of Pop. (Sample)
Population[1]	3,432	100.00%	123,290	100.00%
Sample[2]	-	-	621	0.50%
Sample Students				
With Exceptions[3]	-	-	171	(27.53%)
Net Audit Adjustments	-	-	(103)	(16.59%)
Non-Sample Students				
With Exceptions[3]	-	-	1,335	1.08%
Net Audit Adjustments	-	-	(1,279)	1.04%
Sample and Non-Sample Students				
Net Audit Adjustments	-	-	(1,382)	1.12%

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 123,290 students in the following ridership categories: 10,221 in IDEA (K-12), Weighted; 19 in IDEA (K-12), Unweighted; 1,675 in IDEA (PK), Weighted; 412 in IDEA (PK), Unweighted; 116 in Teenage Parents and Infants; 97 in Hazardous Walking; 110,700 in Two Miles or More; 25 in Center to Center (IDEA), Unweighted; and 25 in Center to Center (Vocational). The District also reported operating a total of 3,432 vehicles (3,427 buses and 5 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, the Miami-Dade County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 103.

Findings

		Students Transported Net Audit Adjustments

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

General Tests

1. [Ref. 57] One thousand one hundred and thirty-five students in the July 2007 survey should not have been reported. None of the students were enrolled in an FEFP-instructional program during the school term covered by that survey. We made the following audit adjustments:

July 2007 Survey		
16 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(200)	
IDEA (K-12), Unweighted *(Non-Sample Students)*	(2)	
IDEA (PK), Weighted *(Non-Sample Students)*	(14)	
IDEA (PK), Unweighted *(Non-Sample Students)*	(24)	
Teenage Parents and Infants *(Non-Sample Students)*	(7)	
Two Miles or More *(Non-Sample Students)*	(888)	(1,135)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
General Tests (Continued)		
2. [Ref. 59] The number of days-in-term for 157 students (7 in our sample) was incorrectly reported. We also noted that: (a) 8 of the students were reported incorrectly in Center to Center (Vocational) in the July survey (they should have been reported in IDEA (K-12), Weighted); and (b) 36 of the students were reported incorrectly in Two Miles or More in the October survey (they should have been reported in Center to Center (IDEA), Unweighted). We made the following audit adjustments:		
July 2007 Survey		
4 Days-in-Term		
Center to Center (Vocational) *(Non-Sample Students)*	(6)	
3 Days-in-Term		
Center to Center (Vocational) *(Non-Sample Students)*	(2)	
October 2007 Survey		
39 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(16)	
Two Miles or More *(Non-Sample Students)*	(3)	
37 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(36)	
30 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(14)	
Two Miles or More *(Non-Sample Students)*	(25)	
19 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(9)	
February 2008 Survey		
99 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(2)	
90 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	(7)	
Center to Center (Vocational) *(Sample Students)*	(7)	
36 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(2)	
Two Miles or More *(Non-Sample Students)*	(18)	
30 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(4)	
Two Miles or More *(Non-Sample Students)*	(6)	(157)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
General Tests (Continued)		
July 2007 Survey		
16 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	8	
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	30	
Two Miles or More *(Non-Sample Students)*	37	
34 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	36	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	6	
Two Miles or More *(Non-Sample Students)*	26	
34 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	7	
18 Days-in-Term		
Center to Center (Vocational) *(Sample Students)*	7	157

3. [Ref. 60] We noted the following exceptions involving 22 students: (a) 16 students had no documentation to support their reported ridership during the reporting survey; and (b) 6 students in IDEA (K-12), Weighted were transported using private passenger vehicles and, consequently, were ineligible to be reported in a weighted category. We made the following audit adjustments:

July 2007 Survey	
16 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Student)*	(1)
October 2007 Survey	
94 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(2)
90 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(5)
Two Miles or More *(Non-Sample Students)*	(10)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
General Tests (Continued)		
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(4)	(22)
July 2007 Survey		
16 Days-in-Term		
IDEA (K-12), Unweighted *(Non-Sample Student)*	1	
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Non-Sample Students)*	2	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Non-Sample Students)*	3	6

4. [Ref. 61] Twenty-four students in the July 2007 survey were not reported for State transportation funding, but were eligible to be reported in, and should have been reported in, Center-to-Center (IDEA), Unweighted. We made the following audit adjustment:

July 2007 Survey		
34 Days-in-Term		
Center to Center (IDEA), Unweighted *(Non-Sample Students)*	24	24

5. [Ref. 62] The District incorrectly reported 539 students in the October and February surveys for a 94-day term and a 93-day term, respectively. The students should have been reported for the standard 90-day term. We made the following audit adjustments:

October 2007 Survey	
94 Days-in-Term	
IDEA (K-12), Weighted *(Non-Sample Students)*	(27)
IDEA (PK), Weighted *(Non-Sample Students)*	(13)
IDEA (PK), Unweighted *(Non-Sample Students)*	(7)
Two Miles or More *(Non-Sample Students)*	(217)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
General Tests (Continued)		
February 2008 Survey		
93 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(31)	
IDEA (PK), Weighted *(Non-Sample Students)*	(15)	
IDEA (PK), Unweighted *(Non-Sample Students)*	(8)	
Teenage Parents and Infants *(Non-Sample Student)*	(1)	
Two Miles or More *(Non-Sample Students)*	(220)	(539)
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	27	
IDEA (PK), Weighted *(Non-Sample Students)*	13	
IDEA (PK), Unweighted *(Non-Sample Students)*	7	
Two Miles or More *(Non-Sample Students)*	217	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	31	
IDEA (PK), Weighted *(Non-Sample Students)*	15	
IDEA (PK), Unweighted *(Non-Sample Students)*	8	
Teenage Parents and Infants *(Non-Sample Student)*	1	
Two Miles or More *(Non-Sample Students)*	220	539

6. [Ref. 56] The bus driver's report for one bus in the October survey was missing and could not be located; consequently, the reported ridership count for that bus of 15 students was not adequately supported. We made the following audit adjustment:

October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Non-Sample Students)*	(12)	
Two Miles or More *(Non-Sample Students)*	(3)	(15)

7. [Ref. 58] There was no documentation to support the reported ridership of 131 students who were authorized to use public transportation (i.e., Miami-Dade Metro). We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
General Tests (Continued)		
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(18)	
February 2008 Survey		
90 Days-in-Term		
Two Miles or More *(Non-Sample Students)*	(113)	(131)
Detailed Tests		
8. [Ref. 61] We noted the following exceptions involving 17 students: (a) 7 students, who should have been reported in Two Miles or More, were reported in IDEA (K-12), Unweighted; (b) 2 students, who should have been reported in IDEA (K-12), Weighted, were reported in IDEA (PK), Unweighted; and (c) 8 students in K-12 grade levels were reported incorrectly in IDEA (PK), Unweighted, and only 2 of these 8 were eligible for State transportation funding (in Two Miles or More). We made the following audit adjustments:		
July 2007 Survey		
16 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	(6)	
IDEA (PK), Unweighted *(Sample Student)*	(1)	
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	(1)	
February 2008 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Non-Sample Students)*	(8)	(17)
July 2007 Survey		
16 Days-in-Term		
Two Miles or More *(Sample Students)*	6	
IDEA (K-12), Weighted *(Sample Student)*	1	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
Detailed Tests (Continued)		
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	1	
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	1	
Two Miles or More *(Non-Sample Students)*	2	11

9. [Ref. 51] The reported ridership of 19 students was not adequately supported. The students either were not listed on the bus driver's report or the bus driver's report indicated they were not transported during the 11-day survey window. We also noted the following additional exceptions involving eight of these students: (a) seven were reported incorrectly in Center to Center (IDEA), Unweighted for a 90-day term (the correct term length was 34 days); and (b) the IEP needed to support one student's classification in K-12 IDEA, Weighted was not valid for the reporting survey. We made the following audit adjustments:

July 2007 Survey	
16 Days-in-Term	
Two Miles or More *(Sample Student)*	(1)
October 2007 Survey	
90 Days-in-Term	
IDEA (K-12), Weighted *(Sample Students)*	(2)
IDEA (PK), Unweighted *(Sample Student)*	(1)
Teenage Parents and Infants *(Sample Student)*	(1)
Two Miles or More *(Sample Students)*	(3)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
Detailed Tests (Continued)		
February 2008 Survey		
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(2)	
IDEA (PK), Weighted *(Sample Student)*	(1)	
Two Miles or More *(Sample Student)*	(1)	
Center to Center (IDEA), Unweighted *(Sample Students)*	(7)	(19)

10. [Ref. 52] Nine students were not enrolled in school during the reporting survey; consequently, they were not eligible for State transportation funding. We made the following audit adjustments:

July 2007 Survey		
16 Days-in-Term		
IDEA (PK), Weighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Sample Student)*	(1)	
February 2008 Survey		
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Student)*	(1)	
Two Miles or More *(Sample Students)*	(3)	
June 2008 Survey		
24 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
Two Miles or More *(Sample Students)*	(2)	(9)

11. [Ref. 53] The IEPs for 57 students in IDEA ridership categories either were missing and could not be located or were invalid for the reporting survey; consequently, their reporting in IDEA was not supported. We noted that 33 of these students were eligible to be reported in other ridership categories: 31 for Teenage Parents and Infants, and 2 for Two Miles or More. We also noted that 19 of the ineligible students were enrolled in voluntary pre-kindergarten programs, which are not reportable for State transportation funding. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
Detailed Tests (Continued)		
July 2007 Survey		
16 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	(9)	
October 2007 Survey		
94 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Sample Students)*	(2)	
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(2)	
IDEA (K-12), Unweighted *(Sample Student)*	(1)	
IDEA (PK), Unweighted *(Sample Students)*	(22)	
February 2008 Survey		
93 Days-in-Term		
IDEA (PK), Unweighted *(Sample Student)*	(1)	
90 Days-in-Term		
IDEA (PK), Unweighted *(Sample Students)*	(18)	
June 2008 Survey		
24 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	(57)
July 2007 Survey		
16 Days-in-Term		
Teenage Parents and Infants *(Sample Students)*	9	
October 2007 Survey		
94 Days-in-Term		
Teenage Parents and Infants *(Sample Student)*	2	
90 Days-in-Term		
Teenage Parents and Infants *(Sample Students)*	11	
Two Miles or More *(Sample Students)*	2	
February 2008 Survey		
90 Days-in-Term		
Teenage Parents and Infants *(Sample Students)*	9	33

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
Detailed Tests (Continued)		
12. [Ref. 54] Twenty-six students in IDEA (K-12), Weighted did not meet at least one of the five eligibility criteria required for classification in an IDEA weighted ridership category. We noted, however, that 23 of the students were eligible to be reported in other categories: 17 for Two Miles or More and 6 for IDEA (K-12), Unweighted. We made the following audit adjustments:		
July 2007 Survey		
16 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(10)	
October 2007 Survey		
94 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(2)	
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(7)	
February 2008 Survey		
93 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(3)	
90 Days-in-Term		
IDEA (K-12), Weighted *(Sample Students)*	(3)	
June 2008 Survey		
24 Days-in-Term		
IDEA (K-12), Weighted *(Sample Student)*	(1)	(26)
July 2007 Survey		
16 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	1	
Two Miles or More *(Sample Students)*	9	
October 2007 Survey		
94 Days-in-Term		
Two Miles or More *(Sample Student)*	1	
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	2	
Two Miles or More *(Sample Students)*	4	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
Detailed Tests (Continued)		
February 2008 Survey		
93 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	1	
Two Miles or More *(Sample Student)*	1	
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	2	
Two Miles or More *(Sample Student)*	1	
June 2008 Survey		
24 Days-in-Term		
Two Miles or More *(Sample Student)*	1	23

13. [Ref. 55] Fifteen students were reported incorrectly in Two Miles or More. The students lived less than two miles from school. We noted that three of the students were ESE students eligible to be reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

July 2007 Survey		
16 Days-in-Term		
Two Miles or More *(Sample Students)*	(7)	
October 2007 Survey		
94 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
90 Days-in-Term		
Two Miles or More *(Sample Students)*	(4)	
February 2008 Survey		
93 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	
June 2008 Survey		
24 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	(15)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Miami-Dade County District School Board
Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2008

Findings		Students Transported Net Audit Adjustments
Detailed Tests (Continued)		
October 2007 Survey		
90 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Students)*	2	
February 2008 Survey		
93 Days-in-Term		
IDEA (K-12), Unweighted *(Sample Student)*	1	3
14. [Ref. 63] There was no documentation that 36 reported students were enrolled in school during the week of the reporting survey. We made the following audit adjustments:		
July 2007 Survey		
16 Days-in-Term		
Two Miles or More *(Sample Students)*	(35)	
October 2007 Survey		
90 Days-in-Term		
Two Miles or More *(Sample Student)*	(1)	(36)
Net Audit Adjustments		(1,382)
Summary		
Sample Students w/Exceptions	171	--
Sample Students - Net Audit Adjustments	--	(103)
Non-Sample Students w/Exceptions	1,335	--
Non-Sample Students - Net Audit Adjustments	--	(1,279)
Net Audit Adjustments		(1,382)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Miami-Dade County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who were enrolled in school and were transported during the survey period are included with each survey's results, with particular attention to assuring that only those students enrolled in academic courses during summer school sessions are included; (2) only ESE students who are properly classified and documented as disabled are reported in IDEA-ridership categories; (3) ESE students who receive special transportation services have their needs for such services clearly specified on their IEPs; (4) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to being reported; (5) all transported students are reported in appropriate ridership categories, especially in regards to Pre-Kindergarten children of parents enrolled in a Teenage Parents and Infants and Infant program, and non-IDEA Pre-Kindergarten students enrolled in voluntary programs; (6) the number of students reported as using public transportation is supported by the method used for that reporting; (7) that vehicle categories are correctly reported; and (8) Days-in-Term is correctly calculated

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

Miami-Dade County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Miami-Dade County

For the fiscal year ended June 30, 2008, the District received approximately $29.5 million in State transportation funding. The District's transportation reporting by survey was as follows:

Survey Period	No. of Vehicles	No. of Students
July 2007	616	9,012
October 2007	1,399	57,575
February 2008	1,402	56,630
June 2008	15	73
Total	3,432	123,290

3. Statutes and Rules

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

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

Miami-Dade County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT – A
MANAGEMENT'S RESPONSE

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board
Dr. Solomon C. Stinson, Chair
Dr. Marta Pérez, Vice Chair
Agustin J. Barrera
Renier Diaz de la Portilla
Dr. Lawrence S. Feldman
Perla Tabares Hantman
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Ana Rivas Logan

June 30, 2009

Mr. David W. Martin, CPA
Auditor General
Room 476A, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Joe Williams, Section 321

Dear Mr. Martin:

Staff has reviewed your report on Full-Time Equivalent (FTE) Students and Student Transportation under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. This examination was conducted using statistical and judgmental methods for testing FTE and students transported as reported to the Florida Department of Education for the fiscal year ended June 30, 2008.

The District's Exit Conference was held on April 27, 2009, with staff from Miami-Dade County Public Schools (M-DCPS) and staff from the Office of the Auditor General, State of Florida. At the completion of the exit conference, all documentation pertinent to this examination was provided to and accepted by Mr. Christopher Tynes, Auditor, Office of the Auditor General, who was the auditor in charge of the examination.

The audit findings cited in the report were reviewed with management for corrective action. While management has agreed to most findings cited in the report, guidance and clarification from your office are being requested on a number of findings, which are identified in this letter.

Details of findings and corresponding corrective actions follow, as well as additional comments and requests for additional clarification. Aside from the specific corrective actions included herein, management from District/School Operations will further implement corrective action through continued training of principals and schoolsite staff in all affected areas and will conduct periodic monitoring of school site processes and documentation to ensure that students are accurately reported for FTE in the proper FEFP funding categories, that FTE reporting data are accurately reflected in the

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systems and fully supported by site records, and that school site records fully support and accurately reflect eligible students in attendance and membership during the FTE survey periods.

1. **English for Speakers of Other Languages (ESOL)**

Districtwide Finding: Ineligible Courses Reported In ESOL

Ineligible Courses Reported in ESOL: District schools incorrectly reported 11 Basic subject area courses in ESOL that were ineligible for such reporting. Courses are as follows:

Course Number	Course Title
0200030	M/J Computer Logic and Problem Solving
0200040	M/J Emergent Technologies
0200060	M/J Exploring the Internet
0200360	Emergent Computer Technologies
0200400	Web Masters
0200890	Information Technology in a Global Society IB-1
0201300	Computer Programming 1
1209810	Pre-AICE Mathematics 1
1209820	Pre-AICE Mathematics 2
2003372	Pre-AICE Chemistry
2107360	AICE Psychology

The 11 courses above were taught at 18 schools during the school term covered by the October and February reporting surveys and found to be ineligible for such reporting. Adjustments were made to the following: 102 Basic 4-8; 103 Basic 9-12; 130 ESOL. (Schedule D, finding no. 1).

Response to Districtwide Finding:

Section 1011.62 (g) 4, of the Florida Statutes indicates "An eligible student may be reported for funding in the ESOL program for participation in English and ESOL instruction or home language instruction in the Basic subject areas of mathematics, science, social studies, and computer literacy."

The Division of Bilingual Education and World Languages, in collaboration with the Offices of Information Technology and Attendance Services, will identify courses eligible for ESOL weighted FTE and ensure that only these courses are reported under line 130. The list of courses eligible for ESOL weighted FTE will be updated annually from http://www.fldoe.org/aala/omspubpg.asp.

School Level Findings:

a. Students were reported incorrectly in ESOL as follows: Student was dismissed prior to the reporting survey; student was FES and ineligible for reporting in ESOL; English language proficiency assessment was conducted after the survey period; ESE student was reported incorrectly under program 130. (Schedule D, finding numbers: 3, 12, 29, 45, 56, 57, 61, 65, 69, 73, 81, 126, and 153)

b. LEP Student Plans were not reviewed and updated for 2007-2008 school year; LEP Student Plans were not properly dated or it was not possible to determine if the Plan was prepared on a timely basis; LEP Committee did not consider at least two of the criteria specified by Board Rule 6A-6.0902; files of LEP students were missing; LEP Student Plan did not identify the subject areas in which ESOL strategies were to be used. (Schedule D, finding numbers: 5, 11, 15, 17, 23, 26, 33, 35, 43, 44, 55, 63, 64, 67, 68, 72, 74, 84, 91, 92, 94, 95, 96, 102, 109, 112, 118, 127, 133, 139, 148, 154, 166, and 167)

c. Lack of documentation of language proficiency assessment of students with six semesters or more to justify continuation in ESOL for another year. (Schedule D, finding numbers: 15, 34, 60, 71, 76, 102, 110, 111, 118, 119, 166, 174, 175, and 181)

d. Students were beyond the six-year period allowed for State funding of ESOL. (Schedule D, finding numbers: 16, 83, 93, 132, 140, 146, and 168)

e. Parent letter notifying of child's placement in ESOL was not dated; hence, it was not possible to determine if it were done on a timely basis. (Schedule D, finding numbers: 54, 118, and 149)

Response to School Level Findings:

The District provides all schools copies of the District ELL Plan, the Procedures Manual, and Technical Assistance documents. These include all guidelines related to instructional services for English Language Learners (ELLs). Included are procedures for identification, assessment, placement, and exiting of students from the ESOL program. Guidelines for conducting ELL Committee meetings, requirements for monitoring student progress, parental notification, and updating and maintaining proper documentation are also included in these documents.

The District agrees with the findings cited by the Auditor General because the above documents are provided to all schools. However, identified schools exercised procedures not reflected in said guidelines.

After the normal update period, schools still made corrections to schedules. At that time, they were able to bypass system business rules that prevented a student from receiving line 130 FTE funding when they have more than 12 semesters of ESOL. Schools will be reminded, through briefings, procedures manuals, and professional development sessions, that if they add an ESOL course outside the normal update period, they need to contact the FTE office to have the semester count corrected.

The District will continue to conduct professional development sessions, on an ongoing basis, to review all procedures related to ELLs. In addition, District level staff will continue to visit schools and randomly select students' records to review compliance with District and State policies in order to reduce similar errors in the future.

2. Career Technical Education

a. The Auditor General's finding was that students reported in OJT in the survey did not work but were engaged in a job search during the first nine weeks of school. Job search is allowable only if it is of reasonable duration. (Schedule D, finding numbers 107, 114, 135, 151, 158,170, and 177). In response to the findings cited, the District has used the duration of Job Searching for the first semester as allowable due to the scheduling conflicts that arise from removing the students from the OJT class. Because of the discrepancy between the District's policy and the Auditor General's findings, guidance and clarification are requested in determining a definition of "reasonable duration" to ensure compliance with the recommendation.

b. There were 35 citations of students not employed during the survey period. The Auditor General also noted that there was no documentation that the students were engaged in a job search. (Schedule D, finding numbers 80, 87, 99, 100, 124, 128, 141, 150, 156, and 163) In response to the findings cited, students were employed but were not scheduled to work during the survey period, therefore not necessitating a job search. Because of the discrepancy between the District's policy and the Auditor General's citing, guidance and clarification are requested on how, to report these students because they are actually employed although not working during the survey period. It has been M-DCPS policy that if the student were engaged in employment for an average of 15 hours for the 9 week period the District has reported them.

c. The District agrees with the Auditor General's findings that there were 12 citations of OJT hours not in accordance with the timecard report. (Schedule D, findings numbers 86, 106,116,129,143, and 155) The District also agrees with the Auditor General's findings that the three most common problems are missing timecards, signatures, and Job Search Logs during the survey period. (Schedule D, finding numbers 79, 85, 88, 97,115,116,123,125,142,157,171, and 176) In response to the findings cited, the District will work with the schools' registrars to ensure that the hours reported for FTE comply with the

timecard hours worked by the students. Staff from Marketing and Diversified Education will meet with the principals, FTE designees, and the teachers from the schools cited in the report will be monitored on an individual basis to ensure that there is a "timecard" for every student on each teacher's roster. Staff will schedule and conduct a review of timecards and job search logs at the end of each grading period to ensure that records accurately reflect all required information for compliance.

d. The District agrees with the Auditor General's finding that students were incorrectly reported in the OJT hours (Schedule D, finding numbers 98, 99, and 108) In response to the findings cited, the District will work with the registrars to ensure that the hours reported for FTE comply with the timecard hours worked by the students.

3. Exceptional Student Education

School Level Findings:

a. ESE students were not reported in accordance with the student's Matrix of Services form. (Schedule D, finding numbers 2, 10, 22, 30, 62, 66, 113,122, 169, 185, and 189)

b. The Matrix of Services forms for students were incorrectly added. (Schedule D, finding numbers 6, 121, and 162)

c. The Matrix of Services forms for students were invalid or more than three years old and had expired prior to the reporting survey. (Schedule D, findings 120, 182, and 183)

Response:

The District agrees with the Auditor General's findings. As a preventative measure, the District Division of Special Education will continue to conduct ongoing professional development on the integration of the Individual Educational Plan (IEP) and the Matrix of Services to all designated Local Educational Agency (LEA) personnel.

All LEAs completing the Matrix of Services form must use the automated Web Interface for Special Education (WISE) system and the Florida Department of Education Matrix of Services Handbook to ensure accurate calculation of the matrix scoring. Reports for monitoring the Matrix of Services, available through Control D and COGNOS, have been created for Districtwide distribution, including dissemination of information through Weekly Briefings and Principal Webcasts. These reports allow a school to monitor the Matrix of Services domain level entered in the Integrated Student Information System (ISIS) with the information in WISE as well as a review of domain ratings that have changed cost factors from one reporting cycle to another. Required administrative structures for implementing consistent procedures and monitoring the accuracy

of the Matrix of Services cost factors are being provided at summer trainings for school administrators.

Random samplings of the IEP and Matrix of Services will continue with targeted technical assistance to administration, selected LEAs, and teachers.

d. The District agrees with the Auditor General's findings that the file for ESE students did not contain evidence that the student's general education teacher had participated in the development of the student's IEP. (Schedule D, finding 52)

e. The District agrees with the Auditor General's findings that the file for ESE students did not contain evidence that a District ESE Specialist had participated in the development of the student's IEP. (Schedule D, finding 103)

f. The District agrees with the Auditor General's findings that the IEP for ESE students was missing and could not be found. (Schedule D, finding 173)

Response:

Professional development training has been provided to all school Special Education Department (SPED) staff including compliance procedures for the accurate and timely completion of Individual Educational Plans (IEPs). FM 7069 (SPED) Program Standards Review for Program and FTE Compliance was developed and distributed for all schools to use when reviewing the cumulative records, including the requirements for IEP signatures. Each school has available a monthly Control D report which includes the name of any SPED student whose IEP is due within the following 30 days and any IEPs that are out of date. The Division of Special Education has developed, with annual updates, the Local Educational Agency (LEA) Implementation Guide which contains procedures and policies for special education compliance, including completion of the IEP.

g. The District agrees with the Auditor General's findings that the logs needed to support the reported homebound instruction of four ESE students were missing and could not be located. (Schedule D, finding 187)

h. The District agrees with the Auditor General's findings that the instructional minutes for two ESE students in the HHIP program were incorrect. (Schedule D, finding 188)

Response:

The Division of Special Education, in collaboration with Merrick Educational Center, revised procedures for the completion and collection of the Communication Logs and the FTE Preparation Case Summaries. Random

samplings of IEPs have been reviewed and are ongoing to monitor records for accuracy. Verification of the frequency of services and correspondence with the contact hours in ISIS PF4 have been completed for each FTE survey period as well as the contact hours written on the Communication Log, including Speech and Language, Occupational and Physical Therapy, and all other related services. A random sampling of the Matrix of Services in effect for each FTE survey period is completed, including students enrolled in Dual Enrollment and Community Based, School Based, and Alternative Education Teleclass. Verification that the Matrix of Services is accurately entered in ISIS PF17 is monitored monthly. Procedures for the completion of the DECO amendments for the Dual Enrollment (shared time and internal) students and the timely submission to the FTE Attendance Office were updated and are monitored for each FTE survey period.

4. Teacher Certification

The Auditor General's report cited three main areas of concern related to teacher certification. Those areas were the absence of School Board approval of out-of-field teacher assignments, notification of parents regarding out-of-field teachers, and the earning of required in-service training points in ESOL or college credits toward out-of-field assignments. Fifty findings were cited in the report. Of the 50 findings, we agree with 46 findings and request that additional clarification be provided for the other form. The following issues have been appealed in previous audits and continue to be cited. Guidance and clarification are requested regarding findings Nos. 4 [Ref. 7170], 46 [Ref. 505173], 70 [Ref. 668171], and 172 [Ref. 779171].

Human Resources agrees with the audit findings regarding out-of field teachers in compliance with provisions of 1003.56, Florida Statutes - English Language Instruction for Limited Proficient Students. (Schedule D, findings Nos. 8, 9, 18, 19, 21, 24, 25, 27, 28, 31, 32, 36, 39, 40, 42, 47, 48, 50, 59, 78, 82, 89, 136, 144, and 165)

Additionally, Human Resources agrees with the audit findings regarding teachers not in compliance with provisions 1012.42(2) - Teachers Teaching Out-of-Field; 1015.55 - Positions for Which Certificates Required, Florida Statutes and 6A-1.0503 - Qualified Instructional Personnel, Florida Administrative Code. (Schedule D, finding Nos. 7, 14, 20, 37, 58, 75, 77, 90, 101, 105, 130, 137, 150, 152, 160, 164, 178, 179, 184, 186, and 190)

Response to Teacher Certification Findings

In M-DCPS, teachers are hired every day of the school year, including the first through the last days of the FTE window period. Out-of-field procedural issues comprised the majority of the findings. An out-of-field initiative will be implemented effective July 1, 2009, that will allow an automated comparison of

the teacher's record and the student course code numbers. This initiative is designed to enhance the Out-of-Field List of Teachers that is presented for Board approval by expanding the report to the classroom level to capture more accurate data.

The parental notification correspondence has been enhanced to include language pertaining to compliance with No Child Left Behind as well as out-of-field assignments. This notification will be provided to parents directly from the school sites and ongoing training efforts will be reinforced at the school level to avoid recurrence.

The offices of Human Resources and Professional Development are working collaboratively to identify teachers in need of out-of-field compliance and to provide resources such as professional development, individual counseling, testing guides, and tutorials. These resources will assist teachers in successfully passing subject area examinations and/or obtaining the appropriate college coursework necessary to add subject areas to their certification credentials.

Furthermore, the school District is currently working with the teacher bargaining agent to prepare a memorandum of understanding amending the timeline for placing which a teacher in an out-of-field assignment and to establish a specified deadline for out-of-field assignment compliance.

Teacher Certification Issues Requiring Additional Clarification

Request for guidance and clarification regarding findings Nos. 4 [Ref. 7170], 46 [Ref. 505173], 70 [Ref. 668171], and 172 [Ref. 779171] is sought.

The teacher certificates cited in these findings were issued during the FTE audit year which ended June 30, 2008. Florida Statute sections 1012.56 and 1012.586 govern the certification of Instructional personnel. Those two statutory provisions govern the types of contracts issued to instructional personnel, as well as add or change provisions for certificates that have already been issued.

Additionally, State Board of Education Administrative Rule 6A-4.004 also governs educators' certificates. None of the aforementioned statutory provisions specifically addresses the issue of retroactive application or effectiveness of certificates. However, State Board of Education Rule 6A-4.002(1) (c) Effective Dates of Certificates indicates that "each certificate shall bear an effective date of July 1 of the school fiscal year for which it is issued."

5. Transportation

Department of Transportation staff has reviewed the Auditor General's Preliminary Report on the FEFP Transportation Surveys conducted during the 2007/2008 fiscal year. For findings number 2 , 3, 4, 5, 6, 8, 9, 10, 11, 12, 13 and

14, staff concurs that students eligible for FEFP funding must be recorded in the appropriate category, special needs students' funding categories should be reflective of their IEP requirements, and only students actually in attendance should be counted.

With respect to finding number 1 (Referral number 57), it is important to note that while the auditors found these students were not enrolled in FTE generating curricula which met state standards, these students were properly transported and attended a school developed or fee supported camp with an academic component which did not merit FTE reimbursement. This finding only applied to the 16 days of survey number 1 (July). As a preventive measure, effective summer 2009, Information Technology Services will prepare a list of students who qualify for funding based upon summer course enrollment in FTE generated curricula and only those students will be reported for FEFP funding.

Additionally, finding number 7 (Referral number 58) indicated 131 of the 2100 students who used Metrorail as part of their transportation to/from school were not properly documented. A "Signature of Receipt" by 77 of those students was provided, leaving 54 undocumented. Appropriate actions are being taken to ensure that signatures of receipts are obtained for all students who use Metrorail.

Every effort will be made to ensure increased levels of accuracy and compliance with all State Statutes and Board Rules.

Mr. Freddie Woodson, Deputy Superintendent, District/School Operations, is responsible for coordinating the response associated with this audit. If you need additional information, you may contact him at 305-995-2938.

Miami-Dade County Public Schools would like to express appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.

Sincerely,

Alberto M. Carvalho,
Superintendent of Schools

AMC:cg
L1443

cc: Superintendent's Cabinet