

SUMMARY EXPLANATION AND BACKGROUND:

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of the examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Broward 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 and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014:

Of the 454 teachers in the test, 62 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. Of the 454 teachers in the test, 85 (19 percent) taught at charter schools and 33 of the 62 teachers (53 percent) with exceptions taught at charter schools.

One hundred forty-six of the 705 students in the ESOL test, 69 of the 480 students in the ESE Support Levels 4 and 5 test, and 41 of the 162 students in the Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of the examination and could not be subsequently located. Of the 705 students in the ESOL test, 197 (28 percent) attended charter schools and 34 of the 146 students (23 percent) with exceptions attended charter schools. None of the students in the ESE Support Levels 4 and 5 test or Career Education 9-12 (OJT) test attended charter schools.

Noncompliance related to the reported FTE resulted in 127 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 211.7237 (negative 12.5087 is applicable to District schools other than charter schools and negative 199.2150 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 312.9561 (negative 98.7727 is applicable to District schools other than charter schools and negative 214.1834 is applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of a negative 274 students.

The weighted adjustments to the FTE are presented in the report for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE by the base student allocation amount. For the Broward County District School Board, the estimated gross dollar effect of the proposed adjustments to the reported FTE is a negative \$1,174,305 (negative 312.9561 times \$3,752.30), of which a negative \$370,625 is applicable to District schools other than charter schools and a negative \$803,680 is applicable to charter schools.

The Auditor General has not presented an estimate of the potential dollar effect of the proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of the proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education. As of January 31, 2016, the Office of the Chief Auditor has not received notification of the final adjustments to FTE and Student Transportation from the Florida Department of Education.