

AGENDA REQUEST FORM
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Meeting Date <div style="border: 1px solid black; text-align: center; padding: 2px;">2/19/14</div>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Open Agenda <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</div>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Special Order Request <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div>	Agenda Item Number <div style="border: 1px solid black; text-align: center; padding: 2px;">DD-3</div>
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TITLE:	State of Florida Auditor General Report No. 2014-043 – Broward County District School Board - Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2012
REQUESTED ACTION:	Receive State of Florida Auditor General Report No. 2014-043 – Broward County District School Board - Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation for the Fiscal Year Ended June 30, 2012.
SUMMARY EXPLANATION AND BACKGROUND:	<p>As part of the continued effort to improve accountability, the Auditor General, State of Florida performed the Broward County District School Board - Florida Education Finance Program (FEFP), Full-Time Equivalent (FTE) Students and Student Transportation Audit for the Fiscal Year Ended June 30, 2012. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic and ESOL, the Broward County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012:</p> <p>Thirty-nine of the 286 teachers in our sample 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, the earning of college credits toward certification in out-of-field subject areas, or the earning of required in-service training points in ESOL strategies.</p> <p>Thirty-six of the 246 students in our Basic sample and 144 of the 572 students in our ESOL sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.</p> <p>Noncompliance related to reported FTE resulted in 74 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 427.2250 but has a potential impact on the District's weighted FTE of a negative 490.7196. Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 134 students.</p> <p>Weighted adjustments to FTE are presented in the report for illustrative purposes only. The weighted adjustments to 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 FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Broward County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$1,707,321 (negative 490.7196 times \$3,479.22).</p> <p>We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.</p> <p>The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.</p> <p>As of January 31, 2014, 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.</p> <p>The Audit Committee reviewed and approved this report for transmittal to the School Board during the Committee's January 23, 2014 meeting.</p> <p>Copies of all supporting documents are available at the Board Members' Office on the 14th floor of the K. C. Wright Administration Center and available online via the Broward County Public Schools eAgenda at: http://eagenda3.broward.k12.fl.us/cgi-bin/WebObjects/eAgenda.</p>
SCHOOL BOARD GOALS:	<div style="border: 1px solid black; padding: 2px;"><input type="checkbox"/> • Goal 1: High Quality Instruction <input checked="" type="checkbox"/> • Goal 2: Continuous Improvement <input checked="" type="checkbox"/> • Goal 3: Effective Communication</div>
FINANCIAL IMPACT:	The source of funds to perform the FTE Audit Report is the Auditor General, State of Florida's Budget Allocation.
EXHIBITS: (List)	Audit Report prepared by the Auditor General, State of Florida.
BOARD ACTION:	<div style="border: 1px solid black; padding: 5px;"><div style="float: left; width: 40%;"><div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">RECEIVED</div><div style="font-size: 0.8em;">(For Official School Board Records' Office Only)</div></div><div style="float: right; width: 60%;">SOURCE OF ADDITIONAL INFORMATION: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Patrick Reilly (754) 321-2400</div><div style="border: 1px solid black; padding: 2px; margin-top: 2px;">Name Phone</div></div><div style="clear: both;"></div></div>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Patrick Reilly, Chief Auditor
Office of the Chief Auditor PR

Approved in Open Board Meeting on: _____

FEB 19 2014

By: _____



School Board Chair