

INTERNAL AUDIT REPORT

**Current Status Review of the Auditor General's Report No.
2016-180 – Broward County District School Board –
Financial and Operational Audit for
Fiscal Year Ended June 30, 2015**

March 2017



To be presented to the:

**Audit Committee on
March 23, 2017**

**The School Board of Broward County, Florida on
April 18, 2017**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SE 3rd AVENUE • FORT LAUDERDALE, FLORIDA 33301 • TEL 754-321-2400 • FAX 754-321-2719

Office of the Chief Auditor
Patrick Reilly, Chief Auditor
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The School Board of
Broward County, Florida

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ROBERT W. RUNCIE
Superintendent of Schools

March 16, 2017

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

In accordance with the 2016-2017 Audit Plan, the Office of the Chief Auditor has performed a Current Status Review of the Auditor General's Report No. 2016-180 – Broward County District School Board Financial and Operational Audit for Fiscal Year Ended June 30, 2015.

The objective of this report was to provide a current status on the corrections/implementations by District staff of the audit recommendations that pertained to internal controls and compliance findings reported by the State of Florida Auditor General.

The State of Florida Auditor General's report No. 2016-180 dated March 2016, which can be found on the Auditor General's website at http://www.myflorida.com/audgen/pages/pdf_files/2016-180.pdf contained twelve detailed audit findings/recommendations and two Federal Award Findings. Our Current Status Report identified that six findings were categorized as Completed (Nos. 1, 6, 9, 10, 11 and Federal Awards Finding No. 2015-002). There were three findings categorized as Partially Completed (No. 4, 7 and Federal Awards Findings No. 2015-001). There were five findings that were categorized as Ongoing (Nos. 2, 3, 5, 8 and 12).

We would like to thank all District personnel for their cooperation during this review.

This report will be presented to the Audit Committee at its March 23, 2017 meeting and to the School Board at its April 18, 2017 Regular School Board meeting.

Sincerely,

Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

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EXECUTIVE SUMMARY

Scope and Methodology

This Current Status of the Auditor General's Report No. 2016-180 – Broward County District School Board Financial and Operational Audit for Fiscal Year Ended June 30, 2015 was performed in accordance with the 2016-2017 Audit Plan. The Office of the Chief Auditor (OCA) has performed a Current Status to follow-up on all findings/recommendations. The report consists of a review of the Current Status responses from management and analysis of the supporting documentation associated with their reported actions to date. The objectives of this audit were to:

- Review Current Status responses from management and report the results and actions to the Audit Committee and the School Board;
- Review and analyze actions taken to address the findings/recommendations in the original audit;
- Obtain supporting documentation to verify actions taken by management;
- Report recommendations to the administration, if needed.

Our audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. The aforementioned standards require that we plan and perform the audit to ensure a reasonable basis for our judgments and conclusions regarding the function under audit. An audit includes assessments of applicable controls and compliance with the requirements of laws, rules and regulations when necessary to satisfy the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

It is our responsibility to perform the review under generally accepted auditing standards and Government Auditing Standards, as well as provide recommendations to improve operations, strengthen internal controls and ensure compliance with the requirements of laws, rules and regulations in matters selected for review. It is the administration's responsibility to implement recommendations, to maintain an internal control environment conducive to the safeguarding of District assets and to preserve the District's resources, and to comply with applicable laws, regulations and School Board policies.

The procedures used to satisfy our objectives in this audit included the following:

- Request and review Current Status Update responses from management;
- Review policies and procedures and various procedural manuals;
- Determine compliance with FDOE requirements;
- Conduct interviews with selected staff;
- Perform other auditing procedures as deemed necessary.

Opinion and Summary of Results

The Auditor General's Report contained twelve detailed audit findings/recommendations and two Federal Award Findings. Our Current Status Report identified that six findings were categorized as Completed (Nos. 1, 6, 9, 10, 11 and Federal Awards Finding No. 2015-002). There were three findings categorized as Partially Completed (No. 4, 7 and Federal Awards Findings No. 2015-001). There were five findings that were categorized as Ongoing (Nos. 2, 3, 5, 8 and 12).

We would like to thank the all District personnel who aided in the completion of this report.

Submitted by:

Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

SECTION I

CURRENT STATUS MATRIX

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Current Status of the Auditor General's Report No. 2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<p><u>Finding No. 1:</u> <u>Payments to the Foundation</u></p> <p>The District provided \$637,605 to its direct support organization without specific legal authority.</p>	<p><u>Recommendation:</u></p> <p>In the absence of specific authority, the District should discontinue the practice of making payments to the Foundation and should seek to recover from the Foundation the \$637,605 in questioned payments.</p>	<p><u>Management Response from the Office of Strategy and Continuous Improvement</u></p> <p>We are reviewing the Audit findings on 'Payments to the Foundation,' for the Foundation accounting consulting services, lease payments, and salary of the Foundation's Chief Executive Officer/President. Effective July 1, 2016, the District will no longer make lease payments on behalf of the Broward Education Foundation. We are in consultation within our School Board and with the Executive Board of the Broward Education Foundation to address the items relating to accounting consulting services and salaries. We will determine the best way forward and take necessary action in the next ninety (90) days.</p>	<p><u>Current Status: Completed</u></p> <p><u>Response from the Office of Strategy and Continuous Improvement</u></p> <p>Payments to the Broward Education Foundation for the accounting consulting services, lease payments, and salary of the Foundation's Chief Executive Officer/President have ceased.</p> <ul style="list-style-type: none"> Accounting services has been removed from the budget for fiscal year 2016/17. The District discontinued the practice of making lease payments on behalf of the Foundation for the property located at: 2300 W. Copans Road, Bay #5, Pompano Beach, FL

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<u>Finding No. 1:</u> <u>Payments to the Foundation, cont'd.</u>			33069. The District's last payment was sent out on July 27, 2016, in the amount of \$5,678. <ul style="list-style-type: none">• At the June 8, 2016, Foundation Board meeting, members were informed that the District will no longer fund the Foundation CEO/President's salary. The budget for the Foundation CEO/President's salary was removed as of July 1, 2016. After supporting the end-of-year closeout activities and transition plan, the last Chief Executive Officer/President's pay check for July and August 2016 was dated September 16, 2016.

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<p><u>Finding No. 2:</u> <u>Payroll Processing – Overpayment and Time Records</u></p> <p>The District did not always ensure that salary payment documentation was complete and evidenced the timely review and approval by supervisory personnel. In addition, the District needs to continue efforts to remedy current and previous year salary overpayments.</p>	<p><u>Recommendation:</u></p> <p>The District should ensure that, prior to payment, salary payments are accurate, properly documented, and timely reviewed and approved by supervisory personnel. The District should also continue efforts to remedy uncollected salary overpayments.</p>	<p><u>Management Response from the Treasurer's Office</u></p> <p>Agree. The District has made great strides in addressing overpayments since the initial finding was published. As a result of training and implementation of accountability measures, the occurrence of overpayments has been reduced significantly. After further analysis, and looking at this issue from a holistic standpoint, the District has been handling this issue in the following manner:</p> <ul style="list-style-type: none"> • <u>iForms:</u> Timely processing of iForms is critical to ensuring overpayments are prevented (i.e., terminations, employee leaves, change in payroll area and/or calendar, etc.). Periodic meetings are held with Departments (i.e., Office of Human Resources, Benefits/Leaves 	<p><u>Current Status: Ongoing</u></p> <p><u>Management Response from the Treasurer's Office</u></p> <p>The District has made great strides in addressing overpayments since the initial finding was published. As a result of training and implementation of accountability measures, the occurrence of overpayments has been reduced significantly. After further analysis, and looking at this issue from a holistic standpoint, the District has been handling this issue in the following manner:</p> <ul style="list-style-type: none"> • <u>iForms:</u> Timely processing of iForms is critical to ensuring overpayments are prevented (i.e., terminations, employee leaves,

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<p><u>Finding No. 2:</u> <u>Payroll Processing – Overpayment and</u> <u>Time Records, cont'd.</u></p>		<p>Department, Talent Acquisition and Operations, Compensation and HRIS, Payroll Department, etc.) to mitigate future overpayments.</p> <ul style="list-style-type: none"> • <u>Training and Awareness:</u> Meetings have been held with all Principals to bring awareness of overpayments to their attention. Meetings will also be held with Cadre Directors, as well as, Department Directors. In addition, a reintroduction of Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time) are planned district-wide. • <u>Reporting:</u> A monthly report listing the Schools 	<p>change in payroll area and/or calendar, etc.). Periodic ongoing meetings are held with Departments (i.e., Office of Human Resources, Benefits/Leaves Department, Talent Acquisition and Operations, Compensation and HRIS, Payroll Department, etc.) to mitigate future overpayments.</p> <ul style="list-style-type: none"> • <u>Training and Awareness:</u> Meetings have been held with all Principals to bring awareness of overpayments to their attention. Meetings have also been held with Cadre Directors,

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<p><u>Finding No. 2:</u> <u>Payroll Processing – Overpayment and</u> <u>Time Records, cont'd.</u></p>		<p>and Departments, each with the ten (10) highest overpayment amounts, will be produced. Staff will then meet (monthly) with the Schools and Departments listed and provide individual assistance/support to adequately address these overpayments.</p> <p>With regard to the statements indicating reports requested were not provided, said reports could not be generated, as desired, due to system limitations. The SAP system is not currently configured to track overpayments by fiscal periods; overpayments are reported by current balance/remaining balance by employee. The District will determine the financial impact and feasibility of engaging a consultant to reconfigure or modify the current reporting format in the SAP system.</p>	<p>as well as, Cabinet Members, Department Directors and their management teams, as applicable. In addition, a reintroduction of Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time) is being conducted district-wide.</p> <ul style="list-style-type: none"> • <u>Reporting:</u> A monthly report listing the Schools and Departments, each with the ten (10) highest overpayment amounts, has been produced. Staff has been meeting with the

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<p><u>Finding No. 2:</u> <u>Payroll Processing – Overpayment and</u> <u>Time Records, cont'd.</u></p>		<p>The Payroll Department will continue to diligently reiterate the District's payroll procedures, policies and requirements with all District Administrators, by way of meetings, with the goal of enhancing compliance and accountability in the payroll process.</p> <p>The District expects to continue to reinforcing these practices through the 2016-2017 Fiscal Year and beyond, if necessary.</p> <p><u>Management Response from the Student Transportation and Fleet Services</u></p> <p>We agree with the findings. Due to the large number of employees located at each transportation terminal some sites have to review reports in excess of 90 pages. We will review the current process and timeline in which our internal management team signs the payroll printouts, to evaluate how best to</p>	<p>Schools and Departments listed and provides individual assistance/support to adequately address these overpayments.</p> <ul style="list-style-type: none"> • <u>Collective Bargaining:</u> Proposed revised language regarding overpayments and repayment terms are being presented at each collective bargaining unit negotiation meeting in the attempt to standardize the process across the board and improve collections. <p>With regard to the statements indicating reports requested were not provided, said</p>

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<p><u>Finding No. 2:</u> <u>Payroll Processing – Overpayment and</u> <u>Time Records, cont'd.</u></p>		<p>reduce the turn-around time of report review and approval.</p> <p>Preliminary Plan of Action by March 28, 2016:</p> <p>Scan and email all reports to supervisory staff for approval to reduce turn-around time of review and approval of reports.</p> <p><u>Management Response from Atlantic Technical College and Technical High School</u></p> <p>We agree with the finding regarding one employee's overtime not being approved on May 27, 2015 (Wednesday prior to the pay date). The overtime was approved on June 13th which was 10 days past the due date.</p> <p>In order to ensure that this oversight doesn't occur in the future, our Senior Payroll Processor will more closely monitor the data to ensure</p>	<p>reports could not be generated, as desired, due to system limitations. The SAP system is not currently configured to track overpayments by fiscal periods; overpayments are reported by current balance/remaining balance by employee. The District will determine the financial impact and feasibility of engaging a consultant to reconfigure or modify the current reporting format in the SAP system.</p> <p>The Payroll Department will continue to diligently reiterate the District's payroll procedures, policies and requirements with all District Administrators, by way of meetings, with the goal of enhancing compliance and accountability in the payroll process.</p> <p>The District is continuing to reinforce these practices</p>

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<u>Finding No. 2:</u> <u>Payroll Processing – Overpayment and</u> <u>Time Records, cont'd.</u>		<p>compliance with district procedures.</p> <p>There was no over payment or under payment made to the employee.</p> <p><u>Management Response from</u> <u>Physical Plant Operations –</u> <u>Central Area Carpentry</u></p> <p>We agree. From the overtime requests, it is clear that overtime for Thursday, October 23rd; Friday, October 24th; and Saturday, October 25th were approved as “planned overtime” on October 17th. The additional time for Sunday, October 26th was not anticipated, nor pre-approved, and was approved after the time was incurred. This occurs when the scope of work or the time required for execution exceeds the planned time and the work must be completed for the school to re-open as usual on Monday. Henceforth, we will pre-approve the additional</p>	<p>through the 2016-2017 Fiscal Year and beyond, if necessary.</p>

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<u>Finding No. 2:</u> <u>Payroll Processing – Overpayment and</u> <u>Time Records, cont'd.</u>		<p>day (where appropriate) so that the approval does not follow the event.</p> <p><u>Management Response from Dillard High School (Dillard 6-12)</u></p> <p>I agree with the findings. In the future, we will comply with Business Practice Bulletin PR-100 <u>Payroll & Time Entry</u> to ensure that the BI Overtime Report is printed and reviewed by the Payroll Contact and Principal after each payroll is processed.</p>	<p>Note: Student Transportation and Fleet Services, Atlantic Technical College and Technical High School, Physical Plant Operations and Dillard High School (Dillard 6 – 12) did not require current status responses, as these were completed as of March 28, 2016.</p>

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<p><u>Finding No. 3:</u> <u>Payroll Processing – Overtime Payments</u></p> <p>District efforts to monitor employee overtime continue to need improvement.</p>	<p><u>Recommendation:</u></p> <p>The District should enhance procedures to ensure overtime payments are properly documented and approved. Also, given the amount of overtime expenditures incurred, the District should enhance management controls to require overtime and staffing analyses to ensure the most cost-effective management of human resources. In addition, the District should document the basis for the payments totaling \$2,960 made to two employees or recover the appropriate amounts from the respective employees.</p>	<p><u>Management Response from the Treasurer's Office</u></p> <p>Agree. The requirements for record keeping, authorization and approval of all payroll-related documents including, but not limited to, proper approval and documentation of overtime hours is extensively outlined in Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time).</p> <p>The District will periodically review and revise, as necessary, the process for approval and documentation of overtime payments. The Payroll Department provides, and will continue to provide, Cabinet Members with a quarterly overtime report to monitor and effectively manage overtime dollars. During the monitoring process, Cabinet Members should determine if</p>	<p><u>Status: Ongoing</u></p> <p><u>Management Response from the Treasurer's Office</u></p> <p>The requirements for record keeping, authorization and approval of all payroll-related documents including, but not limited to, proper approval and documentation of overtime hours is extensively outlined in Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time). The District periodically reviews and revises, as necessary, the process for approval and documentation of overtime payments. The Payroll Department provides, and will continue to provide, Cabinet Members with overtime reports quarterly to monitor and effectively manage overtime dollars.</p>

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<p><u>Finding No. 3:</u> <u>Payroll Processing – Overtime Payments, cont'd.</u></p>		<p>overtime dollars are reasonable and appropriate.</p> <p>The Department Head/Principal is responsible for performing the cost effectiveness analysis. Any administrators whose department or school incurs overtime, should analyze staffing/workload issues and whether hiring additional employee(s) vs. paying overtime would be beneficial.</p> <p>As similarly outlined in Finding #2 – Training and Awareness, the District will continue to diligently reiterate requirements to Department Heads/Principals by way of meetings to ensure responsibility, accountability and compliance.</p>	<p>During the monitoring process, Cabinet Members should determine if overtime dollars are reasonable and appropriate.</p> <p>The Department Head/Principal is responsible for performing the cost effectiveness analysis. Any administrator(s) whose department or school incurs overtime, should analyze staffing/workload issues and whether hiring additional employee(s) (i.e., fulltime, part time, temp, etc.) vs. paying overtime would be beneficial.</p> <p>As similarly outlined in Finding #2 – Training and Awareness, the District is continuing to diligently reiterate requirements to Department Heads/Principals by way of meetings to ensure responsibility, accountability and compliance. Meetings have also included topics</p>

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<p><u>Finding No. 3:</u> <u>Payroll Processing – Overtime</u> <u>Payments, cont'd.</u></p>		<p><u>Management Response from</u> <u>Atlantic Technical College and</u> <u>Technical High School</u></p> <p>We agree with the findings regarding the estimated date approval, which was inadvertently not completed for two employees. This oversight was for the BB pay period #22 (10/13/14-10/26/14).</p> <p>We also agree with the findings regarding the late date the overtime authorization form was signed for one employee. This oversight was for the BB pay period #11 (5/11/15-5/24/15). The authorization form was signed on 5/22/15 rather than 5/10/15.</p> <p>In order to ensure that this oversight does not occur in the</p>	<p>including, but not limited to, flexible work schedule changes and/or compensatory time, etc., as alternative solutions.</p> <p><u>Current Status: Completed</u></p>

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<p><u>Finding No. 3:</u> <u>Payroll Processing – Overtime</u> <u>Payments, cont'd.</u></p>		<p>will strive to ensure that the timecards reconcile with the overtime reports in the future.</p> <p><u>Management Response from Physical Plant Operations – Central Area Carpentry</u></p> <p>We agree. From the overtime requests, it is clear that overtime for Thursday, October 23rd; Friday, October 24th; and Saturday, October 25th were approved as “planned overtime” on October 17th. The additional time for Sunday, October 26th was not anticipated, nor pre-approved, and was approved after the time was incurred. This occurs when the scope of work or the time required for execution exceeds the planned time and the work must be completed for the school to re-open as usual on Monday. Henceforth, we will pre-approve the additional day (where appropriate) so that the</p>	<p><u>Current Status: Completed</u></p>

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<u>Finding No. 3:</u> <u>Payroll Processing – Overtime</u> <u>Payments, cont'd.</u>		approval does not follow the event. <u>Management Response from</u> <u>Dillard High School</u> I agree with the findings. In the future, we will comply with Business Practice Bulletin PR-100 <u>Payroll & Time Entry</u> to ensure that the Overtime/Compensatory Form 4707 contains pre-approval for each date that overtime work is requested.	<u>Current Status: Completed</u>

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<p><u>Finding No. 4:</u> <u>Health Insurance – Premiums and Participant Eligibility</u></p> <p>The District could enhance controls to ensure that participation in the District's self-insurance program is limited to eligible participants.</p>	<p><u>Recommendation:</u></p> <p>The District should enhance procedures to ensure that the eligibility of health insurance plan participants is routinely verified. Such procedures could include monthly reconciliations of TPA listings of health insurance participants and related premiums to payroll records and insurance premium billings.</p>	<p><u>Management Response from Benefits & Employment Services</u></p> <p>We concur with the Preliminary and Tentative Audit Findings recommendation.</p> <p>The District continues to enhance its verification and reconciliation procedures, as they relate to its Self-Insurance program. As of January, 2016, the District completed the verification of all employees, retirees, and COBRA participants with the TPA's listing of health insurance participants.</p> <p>In accordance with the Auditor's recommendation, the District will ensure that a monthly eligibility reconciliation of TPA listings of health insurance participants is conducted. Benefits Department staff has held planning meetings with both the ERP and Accounting staff and will begin to expand the reconciliation process, as it pertains to related premiums to</p>	<p><u>Current Status: Partially Completed</u></p> <p><u>Management Response from Benefits & Employment Services</u></p> <p>The District continues to enhance its reconciliation procedures. Since the audit recommendation, the Benefits Staff and the District's health carrier have met weekly to review and resolve plan participant discrepancies, which includes the review and analysis of underlying causes of discrepancies and adjusting processes and reporting to eliminate the occurrences.</p> <p>The enhanced control process entails the review and comparison of insurance plan participants and the related premiums and fees, to payroll records and insurance premium billings.</p>

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<p><u>Finding No. 4:</u> <u>Health Insurance – Premiums and Participant Eligibility, cont'd.</u></p>		<p>payroll records and insurance premium billings, effective April 1, 2016.</p> <p>During the next Open Enrollment period of October 2016 the Benefits Department will expand the verification of eligibility documentation to include all enrolled dependents on the District's Health Plan. If proper documentation is not provided, it will result in the removal of the dependent(s) from the plan, effective January 1, 2017.</p>	<p>As of January, the District's 2017 Open Enrollment data file was used to establish the new Aetna plan participant database. In order to ensure the successful maintenance of both data systems (SBBC & Aetna), the enhanced reconciliation process will continue.</p> <p>Finally, Benefits staff continues to work with the previous health carrier (Coventry) to reconcile the final months of the 2016 plan year, utilizing the enhanced controls process.</p> <p><u>New Hire Dependent Eligibility:</u> The Benefits Department has expanded its dependent eligibility verification process, which included collaborating with the staffing departments regarding the "On-Boarding" process for all</p>

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<p><u>Finding No. 4:</u> <u>Health Insurance – Premiums and Participant Eligibility, cont'd.</u></p>			<p>new hires. All benefit eligible new hires are required to provide dependent verification documentation to enroll their eligible dependent(s).</p> <p><u>Current Employee's Dependent Eligibility:</u> The original implementation date has been slightly delayed; however, Benefits staff has been working with the District's ERP department and Aetna representatives to ensure the proper phasing in of the enhanced dependent verification procedures for current, termed and retired employees who cover dependents. This comprises the proper notification to affected employees, including a timeline for submittal of proof of dependent eligibility. Final implementation for current, termed and retired employees who cover</p>

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<u>Finding No. 4:</u> <u>Health Insurance – Premiums and</u> <u>Participant Eligibility, cont'd.</u>			dependents is targeted in or around April of 2017. <u>Open Enrollment</u> <u>Dependent Eligibility:</u> Employees adding dependents during Open Enrollment will be required to provide proof of eligibility. If proper documentation is not provided, it will result in the removal of their dependent(s) from the plan, effective January 1, 2018.

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<p><u>Finding #5:</u> <u>Audits – School Internal Funds</u></p> <p>The Board has not established a date for completion and submission of the school internal funds' audit reports to the Board. Reports for 96 of 233 school internal fund audits for the fiscal year ended June 30, 2014, were submitted to the Board from 13 to 19 months after fiscal year-end and 2 school internal fund audits had not been completed as of February 29, 2016.</p>	<p><u>Recommendation:</u></p> <p>The Board should establish a date for the completion and submission of school internal funds audit reports to the Board. In doing so, the Board should consider the benefits of completing the school internal funds audits within a timeframe that enhances the relevance and usefulness of the audits in the evaluation of internal controls over school internal funds and allows for consideration of the audits during the District's financial statements audit.</p>	<p><u>Management Response from the Office of the Chief Auditor</u></p> <p>We agree. In accordance with Florida Administrative Code 6A-1.087, the Office of the Chief Auditor is responsible to submit a signed written report to the School Board covering internal funds which includes any notations of any failure to comply with requirements of Florida Statutes, State Board of Education Regulations and School Board policies, and commentary as to financial management and irregularities. The audits are presented to the School Board's Audit Committee and the School Board. All internal fund audits pertaining to the 2013-14 fiscal year have been completed. Two of the schools that are currently under investigation will be presented at the next Audit Committee meeting on April 28, 2016. In addition to the Internal Fund audits, our auditors perform payroll reviews,</p>	<p><u>Current Status: Ongoing</u></p> <p><u>Management Response from the Office of the Chief Auditor</u></p> <p>As part of the 2016-2017 Audit Plan, we are in the process of completing the internal fund audits for the 2015-2016 fiscal year. Several vacant internal auditor positions were recently filled, which has allowed the Office of the Chief Auditor to expedite the internal funds audits, so that the audits are completed within a timeframe that enhances the relevance and usefulness of the internal audits. In addition, the two schools that were under investigation have been completed and presented to the Audit Committee and the School Board.</p>

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<u>Finding #5:</u> <u>Audits – School Internal Funds, cont'd.</u>		as well as other audit functions during the audits that assist the schools in complying with School Board policies and procedures. As schools' internal funds are an integral part of the District's financial reporting entity, we will make every effort to ensure that all internal fund audits are completed in a timely manner.	

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<p><u>Finding No. 6</u> <u>Charter School Termination</u></p> <p>The District did not always document appropriate monitoring of charter school closures. Such monitoring is important to ensure that property and unencumbered funds are appropriately returned to the District and that other statutory requirements related to school closures are met.</p>	<p><u>Recommendation:</u></p> <p>The District should ensure that charter school closures are appropriately monitored and that District records document the monitoring efforts. At a minimum, such records should evidence that:</p> <ul style="list-style-type: none"> • Property and unencumbered funds were appropriately returned to the District. • Charter school expenditures over \$10,000 were subject to prior District approval. • Independent audits were completed within 30 days after charter school closures. • Charter school employee contract timeframes did not exceed the term of the District charter school contracts. 	<p><u>Management Response from the Office of the Chief Auditor</u></p> <p>Florida Statute 1002.33 outlines the provisions and required procedures for the Charter schools' Governing Boards and the District (sponsor) for operating a Charter school. The Governing Board is responsible for complying with Florida Statute 1002.33; specifically, dealing with non-renewal, closure or termination of its Charter school. The recommendation states that the District should ensure that Charter school closures are appropriately monitored and that the District's records document the monitoring efforts. At a minimum, such records should evidence that:</p> <p><u>Property and unencumbered funds were appropriately returned to the District.</u></p> <p>We disagree. Of the 22 Charter schools that were terminated for</p>	<p><u>Current Status: Completed</u></p> <p><u>Management Response from the Office of the Chief Auditor</u></p> <p>During the 2016-2017 school year, several Charter Schools were closed and procedures were followed to ensure that the following occurred:</p> <p>Preliminary walk through was performed to document all items that should revert back to the District upon closing. All items were returned to the District, except for one piece of equipment that was stated as lost. A financial review was performed to determine if there were any unencumbered funds and those funds were appropriately returned to the District.</p> <p>In addition, the Charter Schools Management/Support</p>

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<p><u>Finding No. 6</u> <u>Charter School Termination, cont'd.</u></p>		<p>financial or academic reasons or abandonment, we were able to recover funds that were disbursed in 8 of the 22 cases. For many of the other 14 schools, the District was unable to recover the funds that were owed back to the District. During the termination process, funds were spent on final payroll for staff and payments to vendors. In several instances, staff and vendors were not paid at all. Regarding property and inventory items, we have been successful in obtaining assets in many cases. In addition, we perform a preliminary review and document items with photographs taken during the physical inventory. Most Charter schools were allowed to remain open until the end of the school year or winter break for the benefit of the students; consequently, many items that had been identified in our preliminary inventory were removed or the schools claimed that a theft had occurred. All Charter school</p>	<p>Office has revised the Charter School Closure Checklist, pursuant to Florida Statute 1002.33, to state “upon initial notification of non-renewal, closure or termination of the Charter, a Charter School may not expend more than \$10,000 per expenditure without prior written approval of the sponsor, unless such expenditure was included within the annual budget submitted to the sponsor.”</p>

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<u>Finding No. 6</u> <u>Charter School Termination, cont'd.</u>		<p>closures are documented with photographs and a schedule of assets that were recovered by the District.</p> <p><u>Charter school expenditures over \$10,000 were subject to prior District approval.</u></p> <p>We disagree. Regarding the \$10,000 per expenditure after a Charter school is in the termination process, per F.S. Section 1002.33(9)(o), this would be the responsibility of the Charter school's Governing Board, who has control of the Charter school's finances. The District has no control or no way of monitoring the check writing processes of a Charter school; the District does not have check signing authority on Charter schools' checking accounts. As stated in the Florida Statute 1002.33 (9)(o), "a Charter school may not expend more than \$10,000 per expenditure without prior written approval from the</p>	

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<u>Finding No. 6</u> <u>Charter School Termination, cont'd.</u>		<p>sponsor, unless such expenditure was included within the annual budget submitted to the sponsor pursuant to the charter contract . . .” Going forward, when a Charter school is in the process of termination, the District will notify the Charter school in its close-out checklist advising the Charter school of Florida Statute 1002.33(9)(o)1, regarding the restrictions of expending more than \$10,000 per occurrence without written approval of the sponsor.</p> <p><u>Independent audits were completed within 30 days after charter school closures.</u></p> <p>We disagree. Independent Audits for Charter schools are performed by external CPA firms hired by the Governing Boards of the Charter schools. Per Florida Statute 1002.33(9)(o)2, “an independent audit shall be completed within 30 days after notice of nonrenewal,</p>	

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<u>Finding No. 6</u> <u>Charter School Termination, cont'd.</u>		closure, or termination to account for all public funds and assets.” It is not under the District’s control if a Charter school fails to hire an external CPA firm to complete their independent financial audit. In our experience with terminations, in most cases, the Charter school does not have the funds to hire a CPA firm and furthermore, if they did have the funds, there would be no incentive to spend funds on an audit when they are terminating. This is evident in your observation that states that only one of the 22 Charter schools had an independent audit performed after closure. The District has now incorporated this requirement into the Charter Schools Management/Support’s checklist, notifying the Charter school of Florida Statute 1002.33(9)(o)2, regarding the requirement that an independent audit be completed within 30 days after notice of nonrenewal, closure, or	

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<u>Finding No. 6</u> <u>Charter School Termination, cont'd.</u>		<p>termination to account for all public funds and assets.</p> <p><u>Charter school employee contract timeframes did not exceed the term of the District charter school contracts.</u></p> <p>We disagree. The Charter schools' Governing Boards, not the District, approves all Charter school contracts. Per Florida Statute 1002.33(9)(o)4, "a Charter School may not enter into a contract with an employee that exceeds the term of the school's charter contract with its sponsor". In an effort to prevent the Governing Board from issuing contracts with Charter school employees that exceed the term of the District Charter school contracts during the termination process, we will add this to the checklist. Going forward, when a Charter school is in the process of termination, the District will notify the Charter school in its close-out checklist regarding the restriction</p>	

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<p><u>Finding No. 7</u> <u>Annual Facility Inspections</u></p> <p>As similarly noted in our report Nos. 2010-183 and 2013-160, the District did not always timely correct deficiencies noted in annual facility inspections.</p>	<p><u>Recommendation:</u></p> <p>The District should enhance procedures to ensure that deficiencies noted in fire-safety inspection reports are timely corrected.</p>	<p><u>Management Response from Physical Plant Operations (PPO)</u></p> <p>Physical Plant Operations agrees that deficiencies noted in fire-safety reports should be corrected as soon as possible. The District's successful execution of work identified in Broward Schools' SMART (Safety, Music and Arts, Athletics, Renovation, and Technology) initiative will correct many of the long-standing deficiencies noted on the safety report records, particularly those too large or expensive to be corrected by the District's own workforce, such as Fire Suppression Systems.</p> <p>Additionally, thousands more of the deficiencies continue to be noted and corrected annually by the District's own Maintenance staff. We are now able to fund these repairs for the first time in several years and are requesting additional staff to be able to</p>	<p><u>Current Status: Partially Completed</u></p> <p><u>Management Response from Physical Plant Operations (PPO)</u></p> <p>Physical Plant Operations (PPO) management agrees that deficiencies noted in the Comprehensive Safety Inspection Report should be corrected timely , and PPO has corrected 96 percent of all such deficiencies to date. And as part of our commitment to Continuous Improvement we have instituted a new procedure using our outside electrical vendors to correct hundreds more non- critical violations each year. Additionally, we are redoubling our in-house efforts to correct isolated deficiencies (where</p>

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<p><u>Finding No. 7</u> <u>Annual Facility Inspections, cont'd.</u></p>		<p>accomplish this work more quickly. We intend to return to a mode where the number of fire-safety deficiencies is minimized.</p>	<p>permissible by the authority having jurisdiction) on fire alarm systems using our Fire Alarm vendors and our in-house staff.</p> <p>In addition , the District's SMART Bond Program (Safety, Music and Arts, Athletics, Renovation , and Technology) will address many deferred needs throughout the District over the next several years.</p> <p>And finally, now that the District has both a Chief Fire Official and an Environmental Health and Safety Director we anticipate a greater level of efficiency as we comply with this crucial requirement.</p>

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<p><u>Finding No. 8</u> <u>Tangible Personal Property</u></p> <p>District tangible personal property controls need improvement. A similar finding was noted in our report Nos. 2010-183 and 2013-160.</p>	<p><u>Recommendation:</u></p> <p>To improve accountability and safeguarding of District assets, the District should strengthen procedures to provide for complete annual physical inventories of TPP. Such procedures should ensure that, for all District locations, an annual physical inventory of TPP be performed, the results of the inventory be reconciled to the TPP subsidiary records, and any differences be thoroughly investigated and resolved. After thorough investigation, District personnel should timely report any items not located to the Board for appropriate disposition and, as applicable, to the appropriate law enforcement agency.</p>	<p><u>Management Response from the Office of the Chief Auditor</u></p> <p>We agree. In addition to performing physical inventories, reconciling physical counts to property records, training staff and engraving/barcoding assets for over 238 locations, plus over 90 departments, the Office of the Chief Auditor has incurred additional duties, as follows:</p> <p>In compliance with Chapter 274 - Florida Statutes, Rule 69I-73 - Florida Administrative Code and Business Practice Bulletin O-100 <u>Procedures for Property and Inventory Control</u>, the Office of the Chief Auditor has increased its audit scope by including the verification of assets less than \$1,000, along with the addition of items purchased with the Bond Referendum funds (SMART equipment). As needed, we continue to assist the Charter Schools Management/Support</p>	<p><u>Current Status: Ongoing</u></p> <p><u>Management Response from the Office of the Chief Auditor</u></p> <p>The District approved two additional positions (Inventory Audit Specialists) for the Office of the Chief Auditor and we were able to fill an open position that will increase the volume of audits that can be completed each year.</p> <p>We continue to automate our processes. The Office of the Chief Auditor recently purchased new technology network infrastructure and wireless devices resulting in time savings and cost reduction. In addition, we have eliminated several paper processes and have automated the audit work papers and reports.</p>

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<u>Finding No. 8</u> <u>Tangible Personal Property, cont'd.</u>		Office in the removal and verification of equipment for Charter schools that have been terminated. The Office of the Chief Auditor has recently purchased new barcoding equipment and an upgraded software program to expedite the audit process and allow us to increase the number of audits we complete on an annual basis.	Lastly, the District has implemented the SAP Fixed Asset module that will improve recordkeeping and accountability for fixed asset transactions for schools and departments.

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<p><u>Finding No. 9</u> <u>Virtual Instruction Program – Written Policies and Procedures</u></p> <p>District controls over virtual instruction program (VIP) operations and related activities could be enhanced by maintaining comprehensive, written VIP policies and procedures. A similar finding was noted in our report No. 2013-094.</p>	<p><u>Recommendation:</u></p> <p>To enhance the effectiveness of VIP operations and related activities, the District should make the District's written VIP policies and procedures more comprehensive.</p>	<p><u>Management Response from the Broward Virtual School</u></p> <p>We agree. While defined policies, procedures, and safeguards are in place at the school level (listed on website and in school handbooks), BCPS will amend current District VIP policies to comply with the Auditor General's recommendations to provide specific connections between staff duties as they relate to adherence to state statute (staff training and the establishment of a reliable standard to measure the effectiveness and efficiency of operations).</p> <p>Timeline for Implementation: Prior to August 2016/BVS Principal</p>	<p><u>Current Status: Completed</u></p> <p><u>Response from the Broward Virtual School</u></p> <p>Broward County Public Schools (BCPS) maintains close oversight and internal control mechanisms over its virtual instruction programs. BCPS VIP policies and procedures are updated annually to ensure alignment to FDOE and statutory guidelines. The 2016-17 VIP policy and procedure manual reflects suggestions from the State Auditor General. Specifically, the manual now includes defined roles and responsibilities for staff members as they relate to compliance with statutory requirements.</p>

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<p><u>Finding No. 10</u> <u>Virtual Instruction Program – Provider Contract</u></p> <p>As similarly noted in our report No. 2013-094, VIP provider contracts did not contain certain necessary provisions and District records did not evidence the basis upon which District personnel determined the reasonableness of student-teacher ratios established in the Florida Department of Education approved VIP provider contract.</p>	<p><u>Recommendation:</u></p> <p>The District should ensure that District records document the reasonableness of the student-teacher ratios established in FDOE-approved VIP provider contracts. In addition, FDOE-approved VIP provider contracts should include a provision for monitoring provider compliance as well as provisions specifying the minimum required security controls and promoting education data quality.</p>	<p><u>Management Response from the Broward Virtual School</u></p> <p>We disagree. It's the virtual instruction provider's legal obligation to stipulate student/teacher ratios in contracts. The BCPS VIP provider contract contains specific language pertaining to student/teacher ratios. It must be noted that neither state legislation nor FDOE policy defines "reasonable" VIP student/teacher ratios. In absence of such guidelines, determining "reasonableness" would be entirely subjective and speculative. In the future, the BCPS will develop its own definition of reasonableness for VIP student/teacher ratios.</p> <p>Language regarding data security controls and data quality will be included in future VIP contracts.</p> <p>Timeline for Implementation: June 2016/VIP Provider</p>	<p><u>Current Status: Completed</u></p> <p><u>Response from the Broward Virtual School</u></p> <p>BCPS contracts with VIP provider K12 Florida have included teacher / student ratios and contract monitoring provisions that are standard to all BCPS vendor contracts. The 2016-17 VIP contract now includes data quality provisions and security controls as recommended by the State Auditor General.</p>

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<p><u>Finding No. 11</u></p> <p><u>Virtual Instruction Program – Written Parental Notifications</u></p> <p>The District could enhance procedures to ensure timely, written notifications are provided to parents about all VIP options offered. A similar finding was noted in our report No. 2013-094.</p>	<p><u>Recommendation:</u></p> <p>The District should ensure that parents are timely and directly notified in writing about student opportunities to participate in the District's VIP and open enrollment periods.</p>	<p><u>Management Response from the Broward Virtual School</u></p> <p>We disagree. Written notification to parents regarding VIP availability and enrollment timelines is distributed by District schools annually. However, BCPS will enhance its notification methods to include electronic correspondence as recommended by the Auditor General.</p> <p>Timeline for Implementation: Prior to May 2016/Office of Portfolio Services, OSPA, All Principals</p>	<p><u>Current Status: Completed</u></p> <p><u>Response from the Broward Virtual School</u></p> <p>Written notification of BCPS VIP options is provided annually to parents of public school students to advertise the VIP enrollment window for the subsequent school year. Written notification is distributed to students at school in the following languages: English, Spanish, Portuguese, and Haitian-Creole. For the 2016-17 school year, written notification was also distributed via e-mail to parents as recommended by the State Auditor General. An electronic copy of the written notice is attached. Further, documentation that the e-mailed message was delivered to 388,488 unique e-mail addresses of parents whose children attend BCPS.</p>

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FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<p><u>Finding No. 12</u></p> <p><u>Information Technology – Security Controls – User Authentication</u></p> <p>District Information Technology security controls related to user authentication continue to need improvement.</p>	<p><u>Recommendation:</u></p> <p>The District should improve security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of District data and IT resources.</p>	<p><u>Response from the Information & Technology Department</u></p> <p>The Information & Technology Department agrees with the findings, and is making forward progress, and is committed to addressing each of the outstanding items. The Information & Technology department has a plan in place and intends to correct the outstanding items by October, 2016.</p>	<p><u>Current Status: Ongoing</u></p> <p><u>Response from the Information & Technology Department</u></p> <p>Below, please find the changes made to IT systems in response to findings in the Auditor General's Report. Finding 12 – Auditor General's Report 2016 – Follow-up.</p> <p>It was determined that for our current business process, the Maximum Password Age will remain at 180 days. The setting will change with future enhancements to user provisioning and SSO. Project timeline calls for this change by summer 2017.</p> <p>Note: Please see Full Text of Management Responses for additional information (page 97).</p>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Current Status of the Auditor General's Report No. 2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<p><u>Federal Awards Finding No. 2015-001</u></p> <p><u>Eligibility – Title I Allocations</u></p> <p>Title I Program resources were not properly allocated to schools, resulting in questioned costs totaling \$22,993,453.</p>	<p><u>Recommendation:</u></p> <p>The District should enhance its procedures to ensure that Title I schoolwide program resources are properly allocated to schools. In addition, the District should provide documentation to the grantor (FDOE) supporting the allowability of the questioned costs totaling \$22,993,453 or restore this amount to the Title I Program.</p>	<p><u>Management Response from the Title I Migrant and Special Programs Department</u></p> <p>Under advisement of the grantor (FDOE), the District will ensure that schools will be served based on the grantor (FDOE) approved Public School Eligibility Survey (PSES). Furthermore, the District will ensure that all schools with high poverty will be ranked and served by poverty percentage, including the CEP calculation, to ensure schools are served in proper ranking order. Additionally, the Budget Office and the Title I, Migrant and Special Programs Department will generate and review quarterly expenditure reports to compare and make certain ranking order is maintained. The District is in the process of reviewing the Auditor General's calculated questionable costs for the 14-15 school year totaling \$22,993,453, which includes salaries, fringe benefits</p>	<p><u>Current Status: Partially Completed</u></p> <p><u>Management Response from the Title I Migrant and Special Programs Department</u></p> <p>The Office of the Chief Auditor has confirmed that the District has provided the Florida Department of Education with the required documentation outlining the distribution of the questioned costs of \$3,125,432.46 to the Title I schools. This was based on the approved notification dated October 26, 2016, which was a reduction of the original finding of \$22,993,453.</p> <p>The District has allocated the \$3,125,432.46 to schools that were impacted as a result of being out of rank order for the 2014-15 school year. The allocation of these funds was</p>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Current Status of the Auditor General's Report No. 2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<p><u>Federal Awards Finding No. 2015-001</u></p> <p><u>Eligibility – Title I Allocations, cont'd.</u></p>		<p>and LEA wide activities identified in the approved Title I, Part A Application. The grantor (FDOE) will be provided this documentation, which will support the allowability of the questioned costs by June 30, 2016.</p>	<p>distributed from the 2015-16 roll forward. The District provided the FDOE a Rank and Serve analysis of expenditures. The expenditure analysis demonstrated that all Title I schools remained in rank order as prescribed in the Public School Eligibility Survey (PSES). The District submitted a revised Title I budget documenting the allocation of funds to the designated schools.</p> <p>The District received a letter dated March 1, 2017 from the FDOE stating that appropriate corrective measures have been taken to correct the finding; however, in order to finalize the audit finding, the District must complete a Rank and Serve analysis by June 30, 2017 for the 2016-17 school year. See letter from FDOE on the following page.</p>

State Board of Education

Marva Johnson, *Chair*
Andy Tuck, *Vice Chair*
Members
Gary Chartrand
Tom Grady
Rebecca Fishman Lipsey
Michael Olenick



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

Pam Stewart
Commissioner of Education

March 1, 2017

Mr. Robert Runcie, Superintendent
Broward County School District
600 Southeast Third Avenue
Fort Lauderdale, Florida 33301

RE: Broward County District School Board – Auditor General Report No.16-180, Federal Finding No. 1

Dear Superintendent Runcie:

Thank you for your response to our request for documentation relative to the findings from the above-referenced Auditor General Report pertaining to federal programs. We have reviewed the documentation related to the federal finding and believe that appropriate corrective measures have been taken to resolve this finding. The basis for the Florida Department of Education's (department) decision is stated below.

It is determined for AG Report 16-180, Finding No. 1 that the district has enhanced procedures to ensure that Title I schoolwide resources are properly allocated to schools. We have also determined that the correct amount of questioned costs is \$3,125,432.46.

As stated in earlier correspondence the department has placed "special conditions" on the Broward County School Districts (district) Title I, Part A, federal grant for fiscal year 2016-17 award pursuant to 34 CFR Part 80.12. The department has specified the provisions of the special conditions within the Terms and Special Conditions sections of the Project Award Notification (DOE 200) for the Title I, Part A award and which are outlined below.

- The district must provide to the department a Rank and Serve analysis of expenditures by 1/31/17 [this has been provided per the condition] and 6/30/17 for the 2016-17 award. The expenditure analysis should demonstrate that all Title I schools remain in rank order prescribed in the Public School Eligibility Survey (PSES).

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Linda Champion
Deputy Commissioner, Finance and Operations

Mr. Robert Runcie, Superintendent
March 1, 2017
Page Two

- The district should allocate the questioned costs of \$3,125,432.46 to the 161 schools that were underfunded in the 2014-15 school year. The allocation of these funds should be distributed from the 2015-16 roll forward. The district must submit a revised Title I budget no later than 1/13/17 documenting the allocation of funds to the designated schools [this has been submitted].

Please contact Martha Asbury at 850-245-9398 if you have any questions or if we can be of assistance.

Sincerely,



Linda Champion
Deputy Commissioner
Finance and Operations

LC/js

cc: I. Benjamin Leong, Chief Financial Officer, Broward County District Schools
Luwando Wright-Hines, Director, Title I, Migrant & Special Programs
Hershel Lyons, Chancellor, Division of Public Schools
Brian Dassler, Deputy Chancellor, Educator Quality
Sonya Morris, Bureau Chief, Bureau of Federal Education Programs

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Current Status of the Auditor General's Report No. 2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<p><u>Federal Awards Finding No. 2015-002</u></p> <p><u>Special Tests and Provisions – Enrollment Reporting</u></p> <p>District policies and procedures related to financial aid disbursements for the Federal Pell Grant Program could be enhanced.</p>	<p><u>Recommendation:</u></p> <p>The District should establish procedures to ensure Pell Program disbursement dates are properly entered in the COD System.</p>	<p><u>Management Response from Atlantic, McFatter and Sheridan Technical Colleges</u></p> <p>The Broward County School District agrees with the preliminary and tentative federal awards finding #2015-002, relating to the Federal Pell Grant Program from the Financial, Operational, and Federal Audit of the Broward School District for the period that ended June 30, 2015.</p> <p>The Broward School District acknowledges that our internal process of awarding Federal Pell Grants needs to be revised, in order to maintain compliance with the Pell Grant disbursement requirements.</p> <p>The following is our Corrective Action Plan and Implementation Timeline:</p> <ul style="list-style-type: none"> • Within 30 days, key district staff in the District 	<p><u>Current Status: Completed</u></p> <p>Corrective action was completed by the college administration. Business Practice Bulletin A-456 <u>Student Financial Aid Reimbursement</u> was revised to include a specific process for disbursing Federal Pell Grant funds.</p>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The Office of the Chief Auditor

**Current Status of the Auditor General's Report No. 2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015**

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<u>Federal Awards Finding No. 2015-002</u> <u>Special Tests and Provisions –</u> <u>Enrollment Reporting, cont'd.</u>		<p>Accounting and Financial Reporting Department will meet with the Directors of Broward Technical Colleges, (Atlantic Technical College, McFatter Technical College and Sheridan Technical College) and their respective Financial Aid Directors, to discuss the audit finding, our district's current operational processes related to the disbursement of Federal Pell Grant funds, and the steps that need to be taken to change processes to bring them in line with Pell requirements.</p> <ul style="list-style-type: none">• By the start of the 2016-17 school year in August, an internal Business Practice Bulletin will be written that specifies a process for disbursing Federal Pell Grant funds that aligns with	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The Office of the Chief Auditor

**Current Status of the Auditor General's Report No. 2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015**

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<u>Federal Awards Finding No. 2015-002</u> <u>Special Tests and Provisions – Enrollment Reporting, cont'd.</u>		<p>the Federal guidelines. The Office of the Chief Auditor will review the Business Practice Bulletin prior to formal adoption.</p> <ul style="list-style-type: none">• The District staff member who will oversee the corrective action plan is Mr. Robert B. Crawford, Director, Atlantic Technical College and Technical High School.	

SECTION II

**AUDITOR GENERAL' REPORT NO. 2016-180 - SCHEDULE OF FINDINGS
AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

STATE OF FLORIDA AUDITOR GENERAL

Financial, Operational, and Federal Single Audit

BROWARD COUNTY DISTRICT SCHOOL BOARD

For the Fiscal Year Ended
June 30, 2015



Sherrill F. Norman, CPA
Auditor General

ADDITIONAL MATTERS

Finding 1: Payments to the Foundation

State law¹ provides that a district school board direct-support organization (DSO) is an organization organized and operated exclusively to receive, hold, invest, and administer property and make expenditures to or for the benefit of public kindergarten through 12th grade education and adult career and community education programs. State law² also authorizes the Board to permit a DSO to use District property, facilities, and personal services. The Board approved The Broward Education Foundation, Inc. (Foundation) as a DSO in August 1983 and the Foundation routinely receives and uses charitable contributions for the benefit of District students.

Our examination of District records disclosed that the Board approved payments to the Foundation during the 2012-13, 2013-14, and 2014-15 fiscal years totaling \$217,111, \$199,006, and \$221,488, respectively, for Foundation accounting consulting services, lease payments, and the salary of the Foundation's Chief Executive Officer/President. Although the Foundation may use the Board's property, facilities, and personal services, we are unaware of any specific authority permitting the District to make payments to the Foundation.

In response to our inquiry, District personnel indicated that they were not aware that the District's cash transfers for Foundation expenses were not allowed by law and that funds taken from the Foundation decrease the funds available to provide scholarships and other financial assistance to both students and teachers. Notwithstanding this response, District payments to the Foundation are not specifically authorized by State law.

Recommendation: In the absence of specific authority, the District should discontinue the practice of making payments to the Foundation and should seek to recover from the Foundation the \$637,605 in questioned payments.

Finding 2: Payroll Processing – Overpayments and Time Records

During the 2014-15 fiscal year, the District incurred \$1.7 billion in salary expenditures. The Superintendent established the Payroll Bulletin³ that requires documentation and supervisory approval of all payroll data such as time cards, time sheets, vacation and leave request forms, and all related payroll reports. Employees are responsible for documenting the hours worked and submitting all payroll documentation to the respective department or school payroll contact. The payroll contact presents the documentation to the respective supervisor, such as a director or principal, for approval prior to the pay dates. District procedures require all final payroll reports, including the time management report, earnings report, and overtime report, to be approved no later than the Wednesday prior to the pay date.

According to District personnel, salary expenditures during the 2014-15 fiscal year included errors associated with employee separations, leaves of absence, or changes in pay that resulted in salary

¹ Section 1001.453(1)(a)3., Florida Statutes.

² Section 1001.453(2), Florida Statutes.

³ Business Practice Bulletin PR-100, *Payroll and Time Entry*.

overpayments totaling \$812,782. In response to our inquiry, District personnel indicated that these overpayments occurred, in part, because terminations and changes in pay type from full-time to part-time were not always timely entered in the payroll system, employees sometimes delayed submission of leave request forms to payroll contacts and the respective supervisors, or salary supplements were disbursed in error.

Although we requested, the District did not identify the amounts by current and past fiscal year salary overpayments that remained uncollected. Additionally, although we requested, the District did not identify the overpayment amount considered to be uncollectible given the 2-year statute of limitations set by State law.⁴ The total uncollected balance of salary overpayments, as of June 30, 2015, was \$269,044.

As part of our audit we examined District records for two pay periods for 30 selected employees and found deficiencies related to the District's payroll processing. Specifically, we found that:

- District records of time worked, such as time sheets or other records, were not maintained to support 3 salary payments totaling \$10,978.
- Time sheets or other records of time worked supporting 11 salary payments totaling \$30,705 did not evidence supervisory review and approval.
- Final payroll reports were not timely reviewed and approved by a supervisor for 7 salary payments totaling \$19,620. District records indicated that the review and approval for these 7 salary payments was 8 to 46 days late. Also, documentation showing approval of the final payroll reports was not provided for 2 salary payments.

District personnel indicated that these deficiencies occurred because administrators at each site location did not ensure that proper payroll procedures were followed and correct payroll documentation forms were used as set forth in the Payroll Bulletin. Without documentation to support time worked, and supervisory review and approval of time worked, there is limited assurance that the employees provided services consistent with Board expectations. In addition, without documentation of time worked and evidence of timely supervisory review and approval, there is an increased risk that these employees may be incorrectly compensated and employee leave records may not be accurate. Similar findings were noted in our report Nos. 2010-183 and 2013-160.

Recommendation: The District should ensure that, prior to payment, salary payments are accurate, properly documented, and timely reviewed and approved by supervisory personnel. The District should also continue efforts to remedy uncollected salary overpayments.

Finding 3: Payroll Processing – Overtime Payments

Board policy⁵ provides for overtime payments to employees for hours worked in excess of the normal day as set by Board policy and employee contracts. Board policy and the Payroll Bulletin⁶ require employees to obtain written approval from their supervisor prior to earning overtime or compensatory time pay and Board policy also states that employees will be subject to disciplinary action up to and including termination if prior written approval is not obtained. Board policy references Federal law,⁷ which

⁴ Section 95.11(4)(c), Florida Statutes.

⁵ Board Policy 4300.1, *Overtime Pay or Compensatory Time*.

⁶ Business Practice Bulletin PR-100, *Payroll and Time Entry*.

⁷ Fair Labor Standards Act.

requires that, unless otherwise exempted, employees be paid overtime pay at a rate of not less than one and one-half times the regular rate for hours worked in excess of 40 per week. During the 2014-15 fiscal year, the District paid \$8.8 million for employee overtime.

We reviewed all District overtime payments during the 2014-15 fiscal year to identify the 20 employees who were compensated the most for overtime. We found that 13 of the 20 employees were paid overtime in amounts totaling \$334,122 and ranging from \$18,369 to \$46,424, or 20 to 87 percent of the employee's regular wages. For example, a part-time school age child care supervisor, whose duties included monitoring the before and after school care on-site child care program, earned overtime pay that equated to 87 percent of her regular pay. In addition, a vocational and career advisor, whose duties included working with parents, students, school administrators, and local businesses, earned overtime pay that equated to 68 percent of his regular pay.

According to District personnel, the District had not conducted a cost-benefit analysis related to overtime pay. Since the overtime rate of pay is one and one-half times the regular pay rate, and given the District's limited resources, extensive and continued use of overtime may negatively impact District operations in that overtime increases overall salary costs without a corresponding increase in the number of hours spent on operations. While we recognize the need for overtime for certain positions during peak periods, it is important that the District analyze the cost effectiveness of overtime worked throughout the year considering the fiscal impact of overtime payments as well as staffing and employee workload issues.

As part of our audit we also requested District payroll records supporting overtime payments totaling \$29,300 made to 30 employees during the months of October 2014 and May 2015. Although we requested, District personnel did not provide documentation of overtime worked, such as time sheets or other records, to support 2 payments totaling \$2,960, made to two employees. For the other 28 overtime payments, District records did not evidence proper supervisory review and approval of time sheets or other records supporting 4 payments, ranging from \$359 to \$2,321 and totaling \$4,693, for four employees.

As similarly noted in Finding 2 related to District payroll processing deficiencies, documentation to support the overtime worked, including supervisory review and approval of time worked, would provide assurance that employees' services were consistent with Board expectations. In addition, documented supervisory review and approval of overtime worked would reduce the risk of incorrect employee compensation, inaccurate employee leave records, and overtime payments that exceed those anticipated in the budget. Similar findings were also noted in our report Nos. 2010-183 and 2013-160.

Recommendation: The District should enhance procedures to ensure overtime payments are properly documented and approved. Also, given the amount of overtime expenditures incurred, the District should enhance management controls to require overtime and staffing analyses to ensure the most cost-effective management of human resources. In addition, the District should document the basis for the payments totaling \$2,960 made to two employees or recover the appropriate amounts from the respective employees.

Finding 4: Health Insurance – Premiums and Participant Eligibility

For the 2014-15 fiscal year, Board-adopted collective bargaining agreements required the District to provide a comprehensive group health and hospitalization insurance policy for each full-time employee

and, pursuant to State law,⁸ each eligible retiree. The District provides health insurance through a self-insurance program and, as permitted by State law,⁹ contracts with a third-party administrator (TPA) to pay claims and administer its health insurance plan. The TPA requires monthly participation changes, such as employment separations or new hires, be submitted to the TPA so that adjustments to future billings can be made. In addition to paying the TPA for actual claims, the District made monthly health insurance plan premium contributions ranging from \$550 to \$609 to cover claims and also paid a monthly administrative fee ranging from \$27 to \$108 for each participant. District personnel were responsible for deducting employee contributions for insurance premium costs from employee pay, directly receiving insurance premium collections from retirees, and submitting payments to the TPA.

For the 2014-15 fiscal year, the District contributed \$179 million toward the District's health insurance plan. The health insurance plan provided benefits to 24,369 employees and 941 retirees. In addition to employees and retirees, 5,056 dependents and 87 former employees participated in the plan. However, based on discussions with District personnel, the District had not established procedures to compare a TPA listing of health insurance participants and related premiums to District records supporting participant eligibility, such as payroll records and insurance premium billings.

In response to our request, District personnel provided a March 2015 list of employees generated from the District's payroll system and listings of March 2015 health insurance plan participants per TPA records. We compared these records and identified 34 individuals included in the TPA records who were not eligible to participate in the District's health insurance plan. As of March 2015, each of these 34 individuals had participated in the District's health insurance plan from 11 to 802 days after their last date of eligibility. Six of the 34 individuals were deceased in April 2013, January 2015, or February 2015. Although we requested, the District did not provide the total premium and claims amounts the District paid for these 34 individuals after they were no longer eligible to participate in the plan.

Without adequate procedures for verifying health insurance participant eligibility and reconciling monthly health insurance premiums to payroll records and related billings, the District may overpay the required current premiums and administrative fees and there is an increased risk that the District's self-insurance plan may incur unnecessary claim payments, resulting in increases to future Board contributions for health insurance premiums.

Recommendation: The District should enhance procedures to ensure that the eligibility of health insurance plan participants is routinely verified. Such procedures could include monthly reconciliations of TPA listings of health insurance participants and related premiums to payroll records and insurance premium billings.

Finding 5: Audits – School Internal Funds

School internal funds provide an accounting for various school club and class activities. State Board of Education (SBE) rules¹⁰ require an annual audit of the school internal funds by a certified public accountant (CPA) or qualified internal auditing staff employed by the Board. The rule also provides that

⁸ Section 112.0801, Florida Statutes.

⁹ Section 1011.18(6)(b), Florida Statutes.

¹⁰ SBE Rule 6A-1.087, Florida Administrative Code.

the “auditor shall submit a signed, written report to the school board covering internal funds which shall include any notations of any failure to comply with requirements of Florida Statutes, state board of education rules, and policies of the school board, and commentary as to financial management and irregularities.” State law¹¹ requires the District to provide for an audit of its financial statements to be completed within 9 months after fiscal year-end. As school internal funds are an integral part of the District’s financial reporting entity, it is important that the school internal funds audits are available for consideration during the audit of the District’s financial statements.

The District employs internal auditing staff to audit its school internal funds and the Board established an Audit Committee to receive and evaluate the District’s school internal funds audits. The Audit Committee consists of 12 members, each appointed by one of the 9 Board members, the Superintendent, the District Advisory Committee, or the Broward County Council of Parent Teacher Association. At June 30, 2015, the District reported school internal funds assets and liabilities of \$15.3 million for the District’s 233 schools. However, based on discussions with District personnel, the Board has not established a date for completion and submission of the school internal funds audit reports to the Board.

Our review of school internal funds audit reports for the 2013-14 fiscal year, disclosed, as shown in Table 1, that 96 of the 233 school internal fund audit reports were submitted to the Board 13 to 19 months after fiscal year-end and 2 school internal fund audit reports had not been completed as of February 29, 2016.

Table 1
School Internal Funds Audit Reports
For the Fiscal Year Ended June 30, 2014,
Presented to the Board More
Than 1 Year after June 30, 2014

Number of Audit Reports	Date Presented
48	7/28/15
26	10/6/15
18	11/3/15
4	2/9/16
2	Not Submitted as of 2/29/16

Timely completion of school internal funds audits and timely submission of the audit reports to the Board would enhance the relevance and usefulness of such reports for evaluating the adequacy of internal controls over school internal funds and the extent to which school internal funds were being administered in accordance with applicable laws, rules, and Board policies. The timely completion of the school internal funds audits would also allow for the school internal funds audits to be considered during the audit of the District’s financial statements.

Recommendation: The Board should establish a date for the completion and submission of school internal funds audit reports to the Board. In doing so, the Board should consider the

¹¹ Section 218.39, Florida Statutes.

benefits of completing the school internal funds audits within a timeframe that enhances the relevance and usefulness of the audits in the evaluation of internal controls over school internal funds and allows for consideration of the audits during the District's financial statements audit.

Finding 6: Charter School Termination

State law¹² provides that when a charter school terminates operations property purchased with public funds must revert to the District. State law¹³ also provides that:

- Upon initial notification of nonrenewal, closure, or termination of its charter, a charter school may not expend more than \$10,000 per expenditure without prior written approval from the sponsor unless such expenditure was included within the annual budget submitted to the sponsor pursuant to the charter contract, is for reasonable attorney fees and costs during the pendency of any appeal, or is for reasonable fees and costs to conduct an independent audit.
- An independent audit is to be completed within 30 days after notice of nonrenewal, closure, or termination to account for all public funds and assets.
- A charter school may not enter into a contract with an employee that exceeds the term of the school's charter with its sponsor.

Upon notification of nonrenewal or termination of a charter agreement, District personnel contact the charter school to arrange a closure meeting. The processes, procedures, and timeliness for closure are outlined at the meeting and a closure checklist form is to be prepared. The checklist is to identify the date District personnel will collect the property, textbooks, and other materials from the charter school location; the District personnel who will collect the items; and the items that will be collected. District personnel responsible for collecting the items are to sign the checklist form to establish responsibility for the items that will be collected.

We reviewed District records and noted that a total of 22 charter schools closed during the 2012-13, 2013-14, and 2014-15 fiscal years. Our review and discussions with District personnel disclosed that:

- District personnel did not complete charter school closure checklist forms for 5 of the 22 charter schools that closed.
- For 11 of the 17 schools with completed closure checklist forms, District records did not evidence receipt of items (such as computers, textbooks, furniture, and fixtures), listed on the checklist forms. In addition, District personnel did not sign 5 of the 17 checklist forms to establish responsibility for collecting the items from the charter school location.
- Although an independent audit was performed within 30 days of the charter school closure for 1 of the 22 charter schools, as of February 25, 2016, District records did not evidence that the required audits for the remaining 21 charter schools had been performed.
- District records did not evidence any efforts to monitor the 22 charter schools to ensure that prior District approval was obtained for expenditures over \$10,000 or that the charter school did not contract with employees for terms that exceeded the charter school's contract with the District.

In response to our inquiry, District personnel indicated that, due to the varying nature of charter school closures, procedures may change depending on the circumstances of the school that is being terminated or non-renewed. Further, District personnel indicated that, if a charter school does not provide for the

¹² Section 1002.33(8)(e), Florida Statutes.

¹³ Section 1002.33(9)(o), Florida Statutes.

required independent audit, the District does not have the power to require the charter school to obtain an audit. Notwithstanding this response, absent effective monitoring of charter school closures, there is an increased risk that the District may not reclaim assets that should rightfully be returned to the District and charter school transaction errors or misappropriations that may occur will not be timely detected.

Recommendation: The District should ensure that charter school closures are appropriately monitored and that District records document the monitoring efforts. At a minimum, such records should evidence that:

- **Property and unencumbered funds were appropriately returned to the District.**
- **Charter school expenditures over \$10,000 were subject to prior District approval.**
- **Independent audits were completed within 30 days after charter school closures.**
- **Charter school employee contract timeframes did not exceed the term of the District charter school contracts.**

Follow-Up to Management's Response

The District indicates in the written response that the District documents all charter school closures with photographs and a schedule of assets recovered. The District also indicates that it is not under the District's control if a charter school fails to hire an external CPA firm to complete the school's independent financial audit. Notwithstanding this response, we requested that the District provide documentation of the assets recovered from selected closed charter schools; however, District personnel did not provide the requested documentation for 11 of the 17 schools with completed closure checklist forms. Further, we believe it is within the District's control to establish appropriate charter school monitoring procedures, such as a process to annually review and approve charter school audit contracts, to ensure charter schools obtain required financial audits. Consequently, the finding and related recommendation stand as presented.

Finding 7: Annual Facility Inspections

State law¹⁴ requires the District to provide for periodic inspection of each educational and ancillary plant at least once during each fiscal year to determine compliance with standards of sanitation and casualty safety prescribed in the SBE rules. In addition, fire safety inspections are required to be performed annually by persons certified by the Division of State Fire Marshal as being eligible to conduct fire-safety inspections in public and ancillary plants.

From July 2014 through February 2015, the District obtained fire-safety inspection reports for its 233 schools (211 schools and 22 centers). Our review of the inspection reports selected for 18 schools and 2 centers disclosed 2,187 total deficiencies included on 15 inspection reports (related to 14 schools and 1 center). The inspectors cited 1 to 46 deficiencies per report that remained uncorrected from 3 to 11 years. The deficiencies included, but were not limited to, lack of fire sprinklers, missing or broken smoke detectors, and failure to remove fire hazards such as drapes.

Subsequent to our inquiries, District personnel indicated that re-inspections for the 15 inspection reports were completed prior to June 30, 2015. However, our review of the 15 re-inspection reports, completed

¹⁴ Section 1013.12, Florida Statutes.

from 161 to 246 days after the initial inspections, noted that the reports continued to cite the same deficiencies previously mentioned and that no corrective actions had been taken. Failure to timely correct deficiencies increases risks to the occupants' health and safety and could result in additional costs in the future. Similar findings were noted in our report Nos. 2010-183 and 2013-160.

Recommendation: The District should enhance procedures to ensure that deficiencies noted in fire-safety inspection reports are timely corrected.

Finding 8: Tangible Personal Property

State law¹⁵ and Department of Financial Services (DFS) rules¹⁶ require the District to maintain adequate records of tangible personal property (TPP)¹⁷ in its custody and that the property be inventoried annually, compared to the property records, and all discrepancies be reconciled. At June 30, 2015, the District reported, net of accumulated depreciation, \$2.5 billion in depreciable capital assets, of which \$61 million was TPP. The recorded value of the District's TPP before depreciation was approximately \$476 million.

The District's Office of the Chief Auditor (OCA) is responsible for performing physical inventories, reconciling physical counts to property records, and permanently marking property items. Property custodians are responsible for reporting TPP theft or vandalism to the Special Investigative Unit and appropriate law enforcement authorities.

Our review of District TPP property records and tests of TPP physical inventory counts, disclosed that the OCA performed physical inventory counts during the 2014-15 fiscal year at 203 of its 233 schools and 48 of its 95 departments, representing \$377 million or 79 percent of the District's TPP. However, physical inventory counts were not performed during the 2014-15 fiscal year for 30 schools and 47 departments with TPP totaling \$99 million or 21 percent of the District's TPP.

In response to our inquiry, OCA personnel indicated that they did not have enough personnel to comply with the annual TPP inventory requirements. However, given the District's significant investment in TPP, it is important that the District effectively safeguard TPP by conducting at all locations annual physical counts of TPP in accordance with State law and DFS rules. Absent annual physical counts of TPP, the risk is increased that any loss or theft of District property will not be timely detected, reported to the appropriate parties, and reflected in District accounting records. Similar findings were noted in our report Nos. 2010-183 and 2013-160.

Recommendation: To improve accountability and safeguarding of District assets, the District should strengthen procedures to provide for complete annual physical inventories of TPP. Such procedures should ensure that, for all District locations, an annual physical inventory of TPP be performed, the results of the inventory be reconciled to the TPP subsidiary records, and any differences be thoroughly investigated and resolved. After thorough investigation, District personnel should timely report any items not located to the Board for appropriate disposition and, as applicable, to the appropriate law enforcement agency.

¹⁵ Chapter 274, Florida Statutes.

¹⁶ DFS Rule 69I-73, Florida Administrative Code.

¹⁷ TPP includes furniture, fixtures, and equipment; assets under capital lease; audio visual equipment; and motor vehicles.

Finding 9: Virtual Instruction Program – Written Policies and Procedures

State law¹⁸ provides that school districts are to prescribe and adopt standards and policies to provide each student the opportunity to receive a complete education. Education methods to implement such standards and policies may include the delivery of learning courses through traditional school settings, blended courses consisting of both traditional classroom and online instructional techniques, participation in a virtual instruction program (VIP), or other methods. State law¹⁹ establishes VIP requirements and requires school districts to include mandatory provisions in VIP provider contracts; make available optional types of virtual instruction; provide timely, written parental notification of VIP options; ensure the eligibility of students participating in the VIPs; and provide computer equipment, Internet access, and instructional materials to eligible students.

During the 2014-15 fiscal year, the District enrolled 286 full-time and no part-time VIP students (250 students were enrolled with the Broward Virtual School and 36 were enrolled with an FDOE-approved VIP provider). The District had written procedures addressing various VIP requirements including compliance with statutory requirements, student eligibility, student progression, attendance, and mandated testing. While the written procedures provide a basis for administering the District's VIP, the procedures could be further enhanced to include consistent guidance for staff use during personnel changes, ensure sufficient and appropriate training of personnel, and establish a reliable standard to measure the effectiveness and efficiency of operations.

In response to our inquiry, District personnel indicated that their departmental policies and procedures were sufficient without making the above-described enhancements. Notwithstanding this response, the absence of more comprehensive VIP policies and procedures may have contributed to the instances of District noncompliance and control deficiencies discussed in Findings 10 and 11. A similar finding was noted in our report No. 2013-094.

Recommendation: To enhance the effectiveness of VIP operations and related activities, the District should make the District's written VIP policies and procedures more comprehensive.

Finding 10: Virtual Instruction Program – Provider Contract

State law²⁰ requires that each contract with an FDOE-approved VIP provider contain certain provisions. For example, State law²¹ requires FDOE-approved VIP providers to publish student-teacher ratios and other instructional information in all negotiated contracts. In addition, to ensure appropriate controls over data quality and provider contract compliance, VIP provider contracts need to contain other necessary provisions to establish the District's expectations for these providers. District records also need to evidence the basis upon which District personnel determined the reasonableness of student-teacher ratios established in the VIP provider contracts.

Our review of the District's contract with an FDOE-approved VIP provider disclosed that:

¹⁸ Section 1001.41(3), Florida Statutes.

¹⁹ Section 1002.45, Florida Statutes.

²⁰ Section 1002.45(4), Florida Statutes.

²¹ Section 1002.45(2)(a)8.e., Florida Statutes.

- The contract established student-teacher ratios that ranged from 65:1 (for kindergarten through grade 8) to 250:1 (for grades 9 through 12 elective courses). However, District records did not evidence the basis upon which District personnel determined the reasonableness of the ratios. Without records documenting the reasonableness of established ratios, there is an increased risk that the number of students in the VIP classes may be excessive and reduce the quality of the provider's virtual instruction.
- The contract did not include data quality requirements. The provider is to maintain significant amounts of education data used to support the VIP administration and to meet District reporting needs for compliance with State funding, information, and accountability requirements in State law.²² Accordingly, it is essential that accurate and complete data maintained by the provider on behalf of the District be readily available. Inclusion of data quality requirements in the provider contract would help ensure that District expectations for the timeliness, accuracy, and completeness of education data are clearly communicated to the provider.
- The contract did not specify any minimum required security controls the District considered necessary to protect the confidentiality, availability, and integrity of critical and sensitive education data. While the contract contained requirements for the provider to implement, maintain, and use appropriate administrative, technical, or physical security measures required by Federal law,²³ without specified minimum required security controls, there is an increased risk that provider information security and other information technology (IT) controls may not be sufficient to protect the education data.
- The contract did not provide for the District's monitoring of provider compliance with contract terms or quality of instruction. Without such a provision, District personnel may be limited in their ability to perform monitoring. Such monitoring could include confirmation or verification that the VIP provider protected the confidentiality of student records and supplied students with necessary instructional materials.

A similar finding was noted in our report No. 2013-094.

Recommendation: The District should ensure that District records document the reasonableness of the student-teacher ratios established in FDOE-approved VIP provider contracts. In addition, FDOE-approved VIP provider contracts should include a provision for monitoring provider compliance as well as provisions specifying the minimum required security controls and promoting education data quality.

Finding 11: Virtual Instruction Program – Written Parental Notifications

State law²⁴ requires each school district to provide information to parents and students about a student's right and choice to participate in a VIP. In addition, State law²⁵ requires the District to provide parents with timely, written notifications of open enrollment periods for its VIP.

For the 2014-15 school year, District personnel indicated there were several communication methods used to provide information about the District's VIP to parents and students. According to District personnel, one such method included a written notification to parents that was sent home with students. While these methods demonstrate District efforts to communicate with parents and students about the

²² Section 1008.31, Florida Statutes.

²³ The Family Educational Rights and Privacy Act (Title 20, Section 1232g, United States Code).

²⁴ Section 1002.45(10), Florida Statutes.

²⁵ Section 1002.45(1)(b), Florida Statutes.

VIP, District records did not evidence that the District provided written notifications directly to all parents of students regarding the VIP and the VIP open enrollment periods.

District personnel indicated that mailing the information was too cost-prohibitive; however, given the low VIP enrollment, parents may be unaware of the availability of the VIP. Without direct notifications, timely provided in writing to parents, some parents may not be informed of available VIP options and open enrollment periods, potentially limiting student access to virtual instruction. Such direct notifications could be made in writing by letter or e-mail. A similar finding was noted in our report No. 2013-094.

Recommendation: The District should ensure that parents are timely and directly notified in writing about student opportunities to participate in the District's VIP and open enrollment periods.

Finding 12: Information Technology – Security Controls – User Authentication

Security controls are intended to protect the confidentiality, integrity, and availability of District data and IT resources. Our audit procedures disclosed certain security controls related to user authentication that needed improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues. Without adequate security controls related to user authentication, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. Similar findings were noted in our report Nos. 2010-183 and 2013-160.

Recommendation: The District should improve security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Federal Awards Finding 2015-001:

Federal Agency:	United States Department of Education
Pass-Through Entity:	Florida Department of Education (FDOE)
CFDA Number:	84.010
Program:	Title I Grants to Local Educational Agencies
Compliance Requirement:	Eligibility – Title I Allocations
Finding Type:	Material Noncompliance and Material Weakness
Questioned Costs:	\$22,993,453

Federal regulations²⁶ require the District to allocate Title I Schoolwide Program funds to schools identified as eligible and selected to participate, in rank order, on the basis of the total number of children from low-income families in each school. The District is not required to allocate the same per-pupil amount (PPA) to each participating school attendance area or school provided that it allocates higher PPAs to areas or schools with higher concentrations of poverty than to areas or schools with lower concentrations of poverty. Additionally, Federal law²⁷ requires the District to serve those schools above the 75 percent

²⁶ Title 34, Section 200.78, Code of Federal Regulations (CFR).

²⁷ Title 20, Section 6313(a), United States Code.

poverty level without regard to grade span before it serves any with a poverty percentage below 75 percent.

The District annually applies for Title I Program funding and the application includes a budget and an eligibility survey to document the amounts budgeted per school. As part of our procedures, we requested the District to provide documentation evidencing the District's allocation of budget amounts to the respective schools. The District provided copies of the final budget allocations recorded in the District's accounting records; however, the allocations did not correlate to the budget allocation amounts on the eligibility survey. Additionally, the ranking of the Title I schools based on final budget PPA did not agree with the ranking based on the percent of low-income students.

We reviewed District records supporting the District's allocations and determined that 176 schools received Title I Schoolwide Program PPAs for the 2014-15 fiscal year that were not consistent with their respective poverty level ranking. For example, of those schools, 157 schools with poverty rankings of 59.5 to 98.9 percent received less per pupil funding than a school with a 58.9 percent poverty level. The amounts underallocated to these 157 schools ranged from \$6,199 to \$413,193 per school. Following guidance provided by the FDOE, the questioned costs related to the incorrect allocations total \$22,993,453.

In response to our inquiry, District personnel indicated that the calculations in the eligibility survey were based on a date certain of November 1, 2013, and that most schools, especially those with higher poverty levels, experience high rates of transition (i.e., students moving from school to school within one school year); therefore, the number of students at the school could vary greatly from the time the application was submitted. Notwithstanding this response, the District had not established procedures to allocate amounts to the District's schools in rank order based upon the number of children from low-income families.

Professional auditing standards require that when an auditee does not comply, in all material respects, with a compliance requirement that could have a direct and material effect on one of its major Federal programs, appropriate disclosures (modifications) should be made in the auditor's report. As the District did not comply with the Eligibility – Title I Allocation requirement applicable to the Title I Program, our report on the District's compliance with that requirement includes a modification to that effect.

Recommendation: The District should enhance its procedures to ensure that Title I schoolwide program resources are properly allocated to schools. In addition, the District should provide documentation to the grantor (FDOE) supporting the allowability of the questioned costs totaling \$22,993,453 or restore this amount to the Title I Program.

District Contact Persons:

Mark S. Modas, Accountant V, Acting Director of Accounting and Financial Reporting
Luwando Wright-Hines, Director of Title I, Migrant and Special Programs

Federal Awards Finding 2015-002:

Federal Agency:	United States Department of Education
CFDA No.:	84.063
Program:	Federal Pell Grant Program
Award Numbers and Year:	P063P14352, P063P14453, and P063P14325; 2014-15 Award Year
Compliance Requirements:	Special Tests and Provisions – Enrollment Reporting
Finding Type:	Noncompliance
Questioned Costs:	Not Applicable

During the 2014-15 fiscal year, the District administered the Federal Pell Grant (Pell) Program at Atlantic Technical College, William T. McFatter Technical College, and Sheridan Technical College and Pell Program disbursements totaled approximately \$5.6 million. Federal regulations²⁸ provide disbursement guidelines and define a disbursement date as the date the District makes a Program disbursement to a student's account at the District or pays the student directly.

To determine whether Program disbursements were properly recorded in the Common Origination and Disbursement (COD) System, we requested supporting documentation for 74 Pell Program disbursements to 40 selected students. We found that the dates of all 74 disbursements recorded in the COD System were before the actual dates the funds were credited to the students' accounts or paid directly to the students. Specifically, the dates recorded in the COD System were 11 to 129 days before the actual disbursement dates. According to District personnel, the errors occurred, in part, because several departments and various District personnel issue the disbursements and when the respective colleges deliver Pell Program authorizations to the District at the same time the authorizations can only be processed for one college at a time.

Because several regulatory requirements and factors are based on the recorded disbursement date, including when the student becomes a Federal student aid (FSA) recipient and has the rights and responsibilities of an FSA recipient, it is important that the disbursement date be properly recorded in the COD System. Also, incorrect disbursement dates recorded in the COD System increase the risk that students may not receive additional Federal program funding to which they are entitled.

Recommendation: The District should establish procedures to ensure Pell Program disbursement dates are properly entered in the COD System.

District Contact Persons:

Soraya Aleman, Financial Aid Director, Atlantic Technical College
Judith Kane, Financial Aid Director, William T. McFatter Technical College
Angela Corey, Financial Aid Director, Sheridan Technical College

²⁸ Title 34, Section 668.164, CFR.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in previous audit reports, except as shown in Findings 2, 3, 7, 8, 9, 10, 11, and 12 and shown in Table 2.

Table 2
Findings Also Noted in Previous Audit Reports

Finding	2013-14 Fiscal Year CPA Firm Financial Audit Report, Finding	2012-13 Fiscal Year CPA Firm Financial Audit Report, Finding	2011-12 Fiscal Year Audit Report No. 2013-160, Finding	2008-09 Fiscal Year Audit Report No. 2010-183, Finding	VIP Operational Audit Report No. 2013-094, Finding
2	Not Applicable	Not Applicable	4	7	Not Applicable
3	Not Applicable	Not Applicable	5	6	Not Applicable
7	Not Applicable	Not Applicable	9	11	Not Applicable
8	Not Applicable	Not Applicable	8	10	Not Applicable
9	Not Applicable	Not Applicable	Not Applicable	Not Applicable	3
10	Not Applicable	Not Applicable	Not Applicable	Not Applicable	4
11	Not Applicable	Not Applicable	Not Applicable	Not Applicable	6
12	Not Applicable	Not Applicable	14	15	Not Applicable

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – FEDERAL AWARDS

Listed below is the District's summary of the status of prior audit findings on Federal programs:

Audit Report No. and Federal Awards Finding No.	Program/Area	Brief Description	Status	Comments
McGladrey LLP		There were no prior Federal audit findings.		

MANAGEMENT'S RESPONSE



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SOUTHEAST THIRD AVENUE • FORT LAUDERDALE, FLORIDA 33301-3125 • TEL 754-321-2600 • FAX 754-321-2701

ROBERT W. RUNCIE
Superintendent of Schools

SCHOOL BOARD
DR. ROSALIND OSGOOD, *Chair*
ABBY M. FREEDMAN, *Vice Chair*

ROBIN BARTLEMAN
HEATHER P. BRINKWORTH
PATRICIA GOOD
DONNA P. KORN
LAURIE RICH LEVINSON
ANN MURRAY
NORA RUPERT

March 28, 2016

Ms. Sherrill F. Norman, CPA
Auditor General, State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Please find our responses below to the preliminary and tentative findings and recommendations from the following Financial, Operational and Federal Single audit of the:

Broward County District School Board
For the Fiscal Year Ended June 30, 2015

Finding No. 1: Payments to the Foundation

Management Response from the Office of Strategy and Continuous Improvement –

We are reviewing the Audit findings on 'Payments to the Foundation,' for the Foundation accounting consulting services, lease payments, and salary of the Foundation's Chief Executive Officer/President. Effective July 1, 2016, the District will no longer make lease payments on behalf of the Broward Education Foundation. We are in consultation within our School Board and with the Executive Board of the Broward Education Foundation to address the items relating to accounting consulting services and salaries. We will determine the best way forward and take necessary action in the next ninety (90) days.

Finding No. 2: Payroll Processing – Overpayments and Time Records

Management Response from the Treasurer's Office - Agree. The District has made great strides in addressing overpayments since the initial finding was published. As a result of training and implementation of accountability measures, the occurrence of overpayments has been reduced significantly. After further analysis, and looking at this issue from a holistic standpoint, the District has been handling this issue in the following manner:

- **iForms:** Timely processing of iForms is critical to ensuring overpayments are prevented (i.e., terminations, employee leaves, change in payroll area and/or calendar, etc.). Periodic meetings are held with Departments (i.e., Office of Human Resources, Benefits/Leaves Department, Talent Acquisition and Operations, Compensation and HRIS, Payroll Department, etc.) to mitigate future overpayments.

Transforming Education: One Student at A Time
Broward County Public Schools Is An Equal Opportunity/Equal Access Employer

- **Training and Awareness:** Meetings have been held with all Principals to bring awareness of overpayments to their attention. Meetings will also be held with Cadre Directors, as well as, Department Directors. In addition, a reintroduction of Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time) are planned district-wide.
- **Reporting:** A monthly report listing the Schools and Departments, each with the ten (10) highest overpayment amounts, will be produced. Staff will then meet (monthly) with the Schools and Departments listed and provide individual assistance/support to adequately address these overpayments.

With regard to the statements indicating reports requested were not provided, said reports could not be generated, as desired, due to system limitations. The SAP system is not currently configured to track overpayments by fiscal periods; overpayments are reported by current balance/remaining balance by employee. The District will determine the financial impact and feasibility of engaging a consultant to reconfigure or modify the current reporting format in the SAP system.

The Payroll Department will continue to diligently reiterate the District's payroll procedures, policies and requirements with all District Administrators, by way of meetings, with the goal of enhancing compliance and accountability in the payroll process.

The District expects to continue to reinforcing these practices through the 2016-2017 Fiscal Year and beyond, if necessary.

Management Response from the Student Transportation and Fleet Services – We agree with the findings. Due to the large number of employees located at each transportation terminal some sites have to review reports in excess of 90 pages. We will review the current process and timeline in which our internal management team signs the payroll printouts, to evaluate how best to reduce the turn-around time of report review and approval.

Preliminary Plan of Action by March 28, 2016:

Scan and email all reports to supervisory staff for approval to reduce turn-around time of review and approval of reports.

Management Response from Atlantic Technical College and Technical High School - We agree with the finding regarding one employee's overtime not being approved on May 27, 2015 (Wednesday prior to the pay date). The overtime was approved on June 13th which was 10 days past the due date.

In order to ensure that this oversight doesn't occur in the future, our Senior Payroll Processor will more closely monitor the data to ensure compliance with district procedures.

There was no over payment or under payment made to the employee.

Management Response from Physical Plant Operations – Central Area Carpentry -
We agree. From the overtime requests, it is clear that overtime for Thursday, October 23rd; Friday, October 24th; and Saturday, October 25th were approved as “planned overtime” on October 17th. The additional time for Sunday, October 26th was not anticipated, nor pre-approved, and was approved after the time was incurred. This occurs when the scope of work or the time required for execution exceeds the planned time and the work must be completed for the school to re-open as usual on Monday. Henceforth, we will pre-approve the additional day (where appropriate) so that the approval does not follow the event.

Management Response from Dillard High School (Dillard 6-12) - I agree with the findings. In the future, we will comply with Business Practice Bulletin PR-100 Payroll & Time Entry to ensure that the BI Overtime Report is printed and reviewed by the Payroll Contact and Principal after each payroll is processed.

Finding No. 3: Payroll Processing – Overtime Payments

Management Response from Atlantic Technical College and Technical High School - We agree with the findings regarding the estimated date approval, which was inadvertently not completed for two employees. This oversight was for the BB pay period #22 (10/13/14-10/26/14).

We also agree with the findings regarding the late date the overtime authorization form was signed for one employee. This oversight was for the BB pay period #11 (5/11/15-5/24/15). The authorization form was signed on 5/22/15 rather than 5/10/15.

In order to ensure that this oversight does not occur in the future, our Senior Payroll Processor will more closely monitor the due dates to ensure compliance with district payroll procedures and Board policy.

There were no overpayments or underpayments made to any of the employees.

Management Response from Sheridan Technical College and Technical High School - After careful review, we agree with the audit finding that the timecard for one employee and the Overtime/Compensatory Time Authorization Form #4707 on October 24, 2014 did not match. There was 1.5 hours of additional overtime work that was not approved in advance or recorded on the Form #4707. Also, 9 hours were approved for October 25, 2014; however only 8 hours were worked per the time card, so the net error is .5 hours. This was an error and we will strive to ensure that the timecards reconcile with the overtime reports in the future.

Management Response from Physical Plant Operations – Central Area Carpentry -
We agree. From the overtime requests, it is clear that overtime for Thursday, October 23rd; Friday, October 24th; and Saturday, October 25th were approved as “planned overtime” on October 17th. The additional time for Sunday, October 26th was not anticipated, nor pre-approved, and was approved after the time was incurred. This occurs

when the scope of work or the time required for execution exceeds the planned time and the work must be completed for the school to re-open as usual on Monday. Henceforth, we will pre-approve the additional day (where appropriate) so that the approval does not follow the event.

Management Response from the Treasurer's Office - Agree. The requirements for record keeping, authorization and approval of all payroll-related documents including, but not limited to, proper approval and documentation of overtime hours is extensively outlined in Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time).

The District will periodically review and revise, as necessary, the process for approval and documentation of overtime payments. The Payroll Department provides, and will continue to provide, Cabinet Members with a quarterly overtime report to monitor and effectively manage overtime dollars. During the monitoring process, Cabinet Members should determine if overtime dollars are reasonable and appropriate.

The Department Head/Principal is responsible to performing the cost effectiveness analysis. Any administrators whose department or school incurs overtime, should analyze staffing/workload issues and whether hiring additional employee(s) vs. paying overtime would be beneficial.

As similarly outlined in Finding #2 – Training and Awareness, the District will continue to diligently reiterate requirements to Department Heads/Principals by way of meetings to ensure responsibility, accountability and compliance.

Management Response from Dillard High School - I agree with the findings. In the future, we will comply with Business Practice Bulletin PR-100 Payroll & Time Entry to ensure that the Overtime/Compensatory Form 4707 contains pre-approval for each date that overtime work is requested.

Finding No. 4: Health Insurance – Premiums and Participant Eligibility

Management Response from Benefits & Employment Services - We concur with the Preliminary and Tentative Audit Findings recommendation.

The District continues to enhance its verification and reconciliation procedures, as they relate to its Self-Insurance program. As of January, 2016, the District completed the verification of all employees, retirees, and COBRA participants with the TPA's listing of health insurance participants.

In accordance with the Auditor's recommendation, the District will ensure that a monthly eligibility reconciliation of TPA listings of health insurance participants is conducted. Benefits Department staff has held planning meetings with both the ERP and Accounting staff and will begin to expand the reconciliation process, as it pertains to related premiums to payroll records and insurance premium billings, effective April 1, 2016.

During the next Open Enrollment period of October 2016 the Benefits Department will expand the verification of eligibility documentation to include all enrolled dependents on the District's Health Plan. If proper documentation is not provided, it will result in the removal of the dependent(s) from the plan, effective January 1, 2017.

Finding No. 5: Audits – School Internal Funds

Management Response from the Office of the Chief Auditor - We agree. In accordance with Florida Administrative Code 6A-1.087, the Office of the Chief Auditor is responsible to submit a signed written report to the School Board covering internal funds which includes any notations of any failure to comply with requirements of Florida Statutes, State Board of Education Regulations and School Board policies, and commentary as to financial management and irregularities. The audits are presented to the School Board's Audit Committee and the School Board. All internal fund audits pertaining to the 2013-14 fiscal year have been completed. Two of the schools that are currently under investigation will be presented at the next Audit Committee meeting on April 28, 2016. In addition to the Internal Fund audits, our auditors perform payroll reviews, as well as other audit functions during the audits that assist the schools in complying with School Board policies and procedures. As schools' internal funds are an integral part of the District's financial reporting entity, we will make every effort to ensure that all internal fund audits are completed in a timely manner.

Finding No. 6: Charter School Termination

Management Response from the Office of the Chief Auditor - Florida Statute 1002.33 outlines the provisions and required procedures for the Charter schools' Governing Boards and the District (sponsor) for operating a Charter school. The Governing Board is responsible for complying with Florida Statute 1002.33; specifically, dealing with non-renewal, closure or termination of its Charter school. The recommendation states that the District should ensure that Charter school closures are appropriately monitored and that the District's records document the monitoring efforts. At a minimum, such records should evidence that:

- **Property and unencumbered funds were appropriately returned to the District.**

We disagree. Of the 22 Charter schools that were terminated for financial or academic reasons or abandonment, we were able to recover funds that were disbursed in 8 of the 22 cases. For many of the other 14 schools, the District was unable to recover the funds that were owed back to the District. During the termination process, funds were spent on final payroll for staff and payments to vendors. In several instances, staff and vendors were not paid at all. Regarding property and inventory items, we have been successful in obtaining assets in many cases. In addition, we perform a preliminary review and document items with photographs taken during the physical inventory. Most Charter schools were allowed to remain open until the end of the school year or winter break for the benefit of the students; consequently, many items that had been identified in our preliminary inventory were removed or the schools claimed that a theft had occurred. All Charter

school closures are documented with photographs and a schedule of assets that were recovered by the District.

- **Charter school expenditures over \$10,000 were subject to prior District approval.**

We disagree. Regarding the \$10,000 per expenditure after a Charter school is in the termination process, per F.S. Section 1002.33(9)(o), this would be the responsibility of the Charter school's Governing Board, who has control of the Charter school's finances. The District has no control or no way of monitoring the check writing processes of a Charter school; the District does not have check signing authority on Charter schools' checking accounts. As stated in the Florida Statute 1002.33 (9)(o), "a Charter school may not expend more than \$10,000 per expenditure without prior written approval from the sponsor, unless such expenditure was included within the annual budget submitted to the sponsor pursuant to the charter contract . . ." Going forward, when a Charter school is in the process of termination, the District will notify the Charter school in its close-out checklist advising the Charter school of Florida Statute 1002.33(9)(o)1, regarding the restrictions of expending more than \$10,000 per occurrence without written approval of the sponsor.

- **Independent audits were completed within 30 days after charter school closures.**

We disagree. Independent Audits for Charter schools are performed by external CPA firms hired by the Governing Boards of the Charter schools. Per Florida Statute 1002.33(9)(o)2, "an independent audit shall be completed within 30 days after notice of nonrenewal, closure, or termination to account for all public funds and assets." It is not under the District's control if a Charter school fails to hire an external CPA firm to complete their independent financial audit. In our experience with terminations, in most cases, the Charter school does not have the funds to hire a CPA firm and furthermore, if they did have the funds, there would be no incentive to spend funds on an audit when they are terminating. This is evident in your observation that states that only one of the 22 Charter schools had an independent audit performed after closure. The District has now incorporated this requirement into the Charter Schools Management/Support's checklist, notifying the Charter school of Florida Statute 1002.33(9)(o)2, regarding the requirement that an independent audit be completed within 30 days after notice of nonrenewal, closure, or termination to account for all public funds and assets.

- **Charter school employee contract timeframes did not exceed the term of the District charter school contracts.**

We disagree. The Charter schools' Governing Boards, not the District, approves all Charter school contracts. Per Florida Statute 1002.33(9)(o)4, "a Charter School may not enter into a contract with an employee that exceeds the term of the school's charter contract with its sponsor". In an effort to prevent the Governing Board from issuing contracts with Charter school employees that exceed the term of the District Charter school contracts during the termination process, we will add this to the checklist. Going forward, when a Charter school is in the process of termination, the District will notify the Charter school in its close-out checklist regarding the restriction that a Charter school

may not enter into a contract with an employee that exceeds the term of the school's Charter contract with its sponsor.

Finding No. 7: Annual Facility Inspections

Management Response from Physical Plant Operations (PPO) – Physical Plant Operations agrees that deficiencies noted in fire-safety reports should be corrected as soon as possible. The District's successful execution of work identified in Broward Schools' SMART (Safety, Music and Arts, Athletics, Renovation, and Technology) initiative will correct many of the long-standing deficiencies noted on the safety report records, particularly those too large or expensive to be corrected by the District's own workforce, such as Fire Suppression Systems.

Additionally, thousands more of the deficiencies continue to be noted and corrected annually by the District's own Maintenance staff. We are now able to fund these repairs for the first time in several years and are requesting additional staff to be able to accomplish this work more quickly. We intend to return to a mode where the number of fire-safety deficiencies is minimized.

Finding No. 8: Tangible Personal Property

Management Response from the Office of the Chief Auditor – We agree. In addition to performing physical inventories, reconciling physical counts to property records, training staff and engraving/barcoding assets for over 238 locations, plus over 90 departments, the Office of the Chief Auditor has incurred additional duties, as follows:

In compliance with Chapter 274 - Florida Statutes, Rule 69I-73 - Florida Administrative Code and Business Practice Bulletin O-100 Procedures for Property and Inventory Control, the Office of the Chief Auditor has increased its audit scope by including the verification of assets less than \$1,000, along with the addition of items purchased with the Bond Referendum funds (SMART equipment). As needed, we continue to assist the Charter Schools Management/Support Office in the removal and verification of equipment for Charter schools that have been terminated. The Office of the Chief Auditor has recently purchased new barcoding equipment and an upgraded software program to expedite the audit process and allow us to increase the number of audits we complete on an annual basis.

Finding No. 9: Virtual Instruction Program – Written Policies and Procedures

Management Response from the Broward Virtual School – We agree. While defined policies, procedures, and safeguards are in place at the school level (listed on website and in school handbooks), BCPS will amend current District VIP policies to comply with the Auditor General's recommendations to provide specific connections between staff duties as they relate to adherence to state statute (staff training and the establishment of a reliable standard to measure the effectiveness and efficiency of operations).

Timeline for Implementation: Prior to August 2016/BVS Principal

Finding No. 10: Virtual Instruction Program – Provider Contract

Management Response from the Broward Virtual School – We disagree. It's the virtual instruction provider's legal obligation to stipulate student/teacher ratios in contracts. The BCPS VIP provider contract contains specific language pertaining to student/teacher ratios. It must be noted that neither state legislation nor FDOE policy defines "reasonable" VIP student/teacher ratios. In absence of such guidelines, determining "reasonableness" would be entirely subjective and speculative. In the future, the BCPS will develop its own definition of reasonableness for VIP student/teacher ratios.

Language regarding data security controls and data quality will be included in future VIP contracts.

Timeline for Implementation: June 2016/VIP Provider

Finding #11: Virtual Instruction Program – Written Parental Notification

Management Response from the Broward Virtual School – We disagree. Written notification to parents regarding VIP availability and enrollment timelines is distributed by District schools annually. However, BCPS will enhance its notification methods to include electronic correspondence as recommended by the Auditor General.

Timeline for Implementation: Prior to May 2016/Office of Portfolio Services, OSPA, All Principals

Finding No. 12: Information Technology – Security Controls – User Authenticity

Response from the Information & Technology Department - The Information & Technology Department agrees with the findings, and is making forward progress, and is committed to addressing each of the outstanding items. The Information & Technology department has a plan in place and intends to correct the outstanding items by October, 2016.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Federal Awards Finding 2015-001:

Federal Agency: United States Department of Education

CFDA Number: 84.010

Program: Title I Grants to Local Educational Agencies

Compliance Requirement: Eligibility – Title 1 Allocation

Finding Type: Material Noncompliance and Material Weakness

Questioned Costs: \$22,993,453

Management Response from the Title I Migrant and Special Programs Department

- Under advisement of the grantor (FDOE), the District will ensure that schools will be served based on the grantor (FDOE) approved Public School Eligibility Survey (PSES). Furthermore, the District will ensure that all schools with high poverty will be ranked and served by poverty percentage, including the CEP calculation, to ensure schools are served in proper ranking order. Additionally, the Budget Office and the Title I, Migrant and Special Programs Department will generate and review quarterly expenditure reports to compare and make certain ranking order is maintained. The District is in the process of reviewing the Auditor General's calculated questionable costs for the 14-15 school year totaling \$22,993,453, which includes salaries, fringe benefits and LEA wide activities identified in the approved Title I, Part A Application. The grantor (FDOE) will be provided this documentation, which will support the allowability of the questioned costs by June 30, 2016.

Federal Awards Finding 2015-002:

Federal Agency: United States Department of Education

CFDA Number: 84. 063

Program: Federal Pell Grant Program

Award Numbers and Year: P063P14352, P063P14453, and P063P14325; 2014-15

Award Year

Compliance Requirement: Special Test and Provisions – Enrollment Reporting

Finding Type: Noncompliance

Questioned Costs: Not Applicable

Management Response from Atlantic, McFatter and Sheridan Technical Colleges -

The Broward County School District agrees with the preliminary and tentative federal awards finding #2015-002, relating to the Federal Pell Grant Program from the Financial, Operational, and Federal Audit of the Broward School District for the period that ended June 30, 2015.

The Broward School District acknowledges that our internal process of awarding Federal Pell Grants needs to be revised, in order to maintain compliance with the Pell Grant disbursement requirements.

The following is our Corrective Action Plan and Implementation Timeline:

- Within 30 days, key district staff in the District Accounting and Financial Reporting Department will meet with the Directors of Broward Technical Colleges, (Atlantic Technical College, McFatter Technical College and Sheridan Technical College) and their respective Financial Aid Directors, to discuss the audit finding, our district's current operational processes related to the disbursement of Federal Pell Grant funds, and the steps that need to be taken to change processes to bring them in line with Pell requirements.
- By the start of the 2016-17 school year in August, an internal Business Practice Bulletin will be written that specifies a process for disbursing Federal Pell Grant

funds that aligns with the Federal guidelines. The Office of the Chief Auditor will review the Business Practice Bulletin prior to formal adoption.

- The District staff member who will oversee the corrective action plan is Mr. Robert B. Crawford, Director, Atlantic Technical College and Technical High School.

If you have any questions or concerns regarding any of the findings, please contact Patrick Reilly, Chief Auditor, at (754) 321-2400.

Sincerely,



Robert W. Runcie
Superintendent of Schools

RWR/PR:pm

SECTION III


FULL TEXT OF ADMINISTRATIVE RESPONSES

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**MAURICE L. WOODS
CHIEF STRATEGY & OPERATIONS OFFICER**

February 21, 2017

TO: Patrick Reilly
Chief Auditor

FROM: Maurice L. Woods 
Chief Strategy & Operations Officer

SUBJECT: **AUDITOR GENERAL'S REPORT #2016-180 – BROWARD COUNTY
DISTRICT SCHOOL BOARD FINANCIAL AND OPERATIONAL AUDIT FOR
FISCAL YEAR ENDED JUNE 30, 2015 – PAYMENTS TO THE FOUNDATION**

In accordance with School Board Policy 1002.1 and the 2016/17 Audit Plan, the Chief Auditor is performing a Current Status Report of the State of Florida Auditor General's June 30, 2015, Report #2016-180. Below, you will find management's response to the original audit Finding No. 1: Payments to the Foundation.

Management Response from the Office of Strategy & Continuous Improvement

We are reviewing the Audit findings on 'Payments to the Broward Education Foundation,' (Foundation) for the Foundation accounting consulting services, lease payments, and salary of the Foundation's Chief Executive Officer/President. Effective July 1, 2016, the District will no longer make lease payments on behalf of the Broward Education Foundation. We are in consultation within our School Board and with the Executive Board of the Broward Education Foundation to address the items relating to accounting consulting services and salaries. We will determine the best way forward and take necessary action in the next ninety (90) days.

Management's Current Status for Finding No. 1

Payments to the Broward Education Foundation for the accounting consulting services, lease payments, and salary of the Foundation's Chief Executive Officer/President have ceased.

- Accounting services has been removed from the budget for fiscal year 2016/17.
- The District discontinued the practice of making lease payments on behalf of the Foundation for the property located at: 2300 W. Copans Road, Bay #5, Pompano Beach, FL 33069. The District's last payment was sent out on July 27, 2016, in the amount of \$5,678.
- At the June 8, 2016, Foundation Board meeting, members were informed that the District will no longer fund the Foundation CEO/President's salary. The budget for the Foundation CEO/President's salary was removed as of July 1, 2016. After supporting the end-of-year closeout activities and transition plan, the last Chief Executive Officer/President's pay check for July and August 2016 was dated September 16, 2016.

If additional information is required, **please contact me at 754-321-2610.**

MLW:dsc

UPDATE 1/13/17

Finding 2: Payroll Processing – Overpayments and Time Records

Update from the Payroll Department/Treasurer's Office

Current Status: Ongoing

The District has made great strides in addressing overpayments since the initial finding was published. As a result of training and implementation of accountability measures, the occurrence of overpayments has been reduced significantly. After further analysis, and looking at this issue from a holistic standpoint, the District has been handling this issue in the following manner:

- **iForms**: Timely processing of iForms is critical to ensuring overpayments are prevented (i.e., terminations, employee leaves, change in payroll area and/or calendar, etc.). Periodic ongoing meetings are held with Departments (i.e., Office of Human Resources, Benefits/Leaves Department, Talent Acquisition and Operations, Compensation and HRIS, Payroll Department, etc.) to mitigate future overpayments.
- **Training and Awareness**: Meetings have been held with all Principals to bring awareness of overpayments to their attention. Meetings have also been held with Cadre Directors, as well as, Cabinet Members, Department Directors and their management teams, as applicable. In addition, a reintroduction of Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time) is being conducted district-wide.
- **Reporting**: A monthly report listing the Schools and Departments, each with the ten (10) highest overpayment amounts, has been produced. Staff has been meeting with the Schools and Departments listed and provides individual assistance/support to adequately address these overpayments.
- **Collective Bargaining**: Proposed revised language regarding overpayments and repayment terms are being presented as each collective bargaining unit negotiation meeting in the attempt to standardize the process across the board and improve collections.

With regard to the statements indicating reports requested were not provided, said reports could not be generated, as desired, due to system limitations. The SAP system is not currently configured to track overpayments by fiscal periods; overpayments are reported by current balance/remaining balance by employee. The District will determine the financial impact and feasibility of engaging a consultant to reconfigure or modify the current reporting format in the SAP system.

The Payroll Department will continue to diligently reiterate the District's payroll procedures, policies and requirements with all District Administrators, by way of meetings, with the goal of enhancing compliance and accountability in the payroll process.

The District is continuing to reinforce these practices through the 2016-2017 Fiscal Year and beyond, if necessary.

UPDATE 2/17/17

Finding 3: Payroll Processing – Overtime Payments

Update from the Payroll Department/Treasurer's Office

Current Status: Ongoing

The requirements for record keeping, authorization and approval of all payroll-related documents including, but not limited to, proper approval and documentation of overtime hours is extensively outlined in Business Practice Bulletin PR-100 (Payroll and Time Entry) and School Board Policy 4300.1 (Overtime Pay and Compensatory Time).

The District periodically reviews and revises, as necessary, the process for approval and documentation of overtime payments. The Payroll Department provides, and will continue to provide, Cabinet Members with overtime reports quarterly to monitor and effectively manage overtime dollars. During the monitoring process, Cabinet Members should determine if overtime dollars are reasonable and appropriate.

The Department Head/Principal is responsible for performing the cost effectiveness analysis. Any administrator(s) whose department or school incurs overtime, should analyze staffing/workload issues and whether hiring additional employee(s) (i.e., fulltime, part time, temp, etc.) vs. paying overtime would be beneficial.

As similarly outlined in Finding #2 – Training and Awareness, the District is continuing to diligently reiterate requirements to Department Heads/Principals by way of meetings to ensure responsibility, accountability and compliance. Meetings have also included topics including, but not limited to, flexible work schedule changes and/or compensatory time, etc., as alternative solutions.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Current Status on the report entitled, "Auditor General's Report #2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
<p>Finding No. 4: Health Insurance – Premiums and Participant Eligibility</p> <p>The District could enhance controls to ensure that participation in the District's self-insurance program is limited to eligible participants.</p>	<p>Recommendation:</p> <p>The District should enhance procedures to ensure that the eligibility of health insurance plan participants is routinely verified. Such procedures could include monthly reconciliations of TPA listings of health insurance participants' related premiums to payroll records and insurance premium billings.</p>	<p>Management Response from Benefits & Employment Services</p> <p>We concur with the Preliminary and Tentative Audit Findings recommendation.</p> <p>The District continues to enhance its verification and reconciliation procedures, as they relate to its Self-Insurance program. As of January, 2016 the District completed the verification of all employees, retirees, and COBRA participants with the TPA's listing of health insurance participants.</p> <p>In accordance with the Auditor's recommendation, the District will ensure that a monthly eligibility reconciliation of TPA listings of health insurance participants is conducted. Benefits Department staff has held planning meetings with both the ERP and Accounting staff and will begin to expand the reconciliation process, as it pertains to related premiums to payroll records and insurance premium billings, effective April 1, 2016.</p>	<p>Management Response from Benefits & Employment Services</p> <p>The District continues to enhance its reconciliation procedures. Since the audit recommendation, the Benefits Staff and the District's health carrier have met weekly to review and resolve plan participant discrepancies, which includes the review and analysis of underlying causes of discrepancies and adjusting processes and reporting to eliminate the occurrences.</p> <p>The enhanced control process entails the review and comparison of insurance plan participants and the related premiums and fees, to payroll records and insurance premium billings.</p> <p>As of January, the District's 2017 Open Enrollment data file was used to establish the new Aetna plan participant database. In order to ensure the successful maintenance of both data systems (SBBC & Aetna), the enhanced reconciliation process will continue.</p> <p>Finally, Benefits staff continues to work with the previous health carrier (Coventry) to reconcile the final months of the 2016 plan year, utilizing the enhanced controls process.</p>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The Office of the Chief Auditor

**Current Status on the report entitled, "Auditor General's Report #2016-180 – Broward County District School Board
Financial and Operational Audit for Fiscal Year Ended June 30, 2015**

MARCH 2017

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE AS OF MARCH 28, 2016	CURRENT STATUS AS OF MARCH 2017
		<p>During the next Open Enrollment period of October 2016 the Benefits Department will expand the verification of eligibility documentation to include all enrolled dependents on the District's Health Plan. If proper documentation is not provided, it will result in the removal of the dependent(s) from the plan, effective January 1, 2017.</p>	<p><u>New Hire Dependent Eligibility:</u> The Benefits Department has expanded its dependent eligibility verification process, which included collaborating with the staffing departments regarding the "On-Boarding" process for all new hires. All benefit eligible new hires are required to provide dependent verification documentation to enroll their eligible dependent(s).</p> <p><u>Current Employee's Dependent Eligibility:</u> The original implementation date has been slightly delayed; however, Benefits staff has been working with the District's ERP department and Aetna representatives to ensure the proper phasing in of the enhanced dependent verification procedures for current, termed and retired employees who cover dependents. This comprises the proper notification to affected employees, including a timeline for submittal of proof of dependent eligibility. Final implementation for current, termed and retired employees who cover dependents is targeted in or around April of 2017.</p> <p><u>Open Enrollment Dependent Eligibility:</u> Employees adding dependents during Open Enrollment will be required to provide proof of eligibility. If proper documentation is not provided, it will result in the removal of their dependent(s) from the plan, effective January 1, 2018.</p>


THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SAM R. BAYS, DIRECTOR
PHYSICAL PLANT OPERATIONS DIVISION

Telephone: (754) 321-4634

Facsimile: (754) 321-4675

March 7, 2017

TO: Pat Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Sam R. Bays, Director 
Physical Plant Operations

VIA: Leo Bobadilla, Chief Facilities Officer

SUBJECT: RESPONSE TO PRELIMINARY & TENTATIVE AUDIT FINDINGS #7

Pat, to the Recommendation:

“The District should enhance procedures to ensure that deficiencies noted in fire-safety inspection reports are timely corrected.” Our response is as follows:

Physical Plant Operations (PPO) management agrees that deficiencies noted in the Comprehensive Safety Inspection Report should be corrected timely, and PPO has corrected 96 percent of all such deficiencies to date. And as part of our commitment to Continuous Improvement we have instituted a new procedure using our outside electrical vendors to correct hundreds more non-critical violations each year. Additionally, we are redoubling our in-house efforts to correct isolated deficiencies (where permissible by the authority having jurisdiction) on fire alarm systems using our Fire Alarm vendors and our in-house staff.

In addition, the District’s SMART Bond Program (Safety, Music and Arts, Athletics, Renovation, and Technology) will address many deferred needs throughout the District over the next several years.

And finally, now that the District has both a Chief Fire Official and an Environmental Health and Safety Director we anticipate a greater level of efficiency as we comply with this crucial requirement.

Please advise if you require additional information regarding this situation.

Thank you.

SB:sb

Patrick Reilly

From: Christopher P. McGuire
Sent: Monday, February 13, 2017 3:40 PM
To: Patrick Reilly
Cc: Patricia McLaughlin - Audits; Antonette A. McGinty
Subject: RE: Request for Current Status Response - Auditor General's Report 2016-180
Attachments: Broward Finding 9 VIP Manual_2016.docx; VIP_Procedures_2016_17_CM.pdf; Broward Finding 10 - VIP Contracts_2016.docx; Broward Finding 11 - Written Parental Notification_2016.docx

My pleasure. I've attached updates for each finding. If you need more info, please let me know.

Christopher McGuire, Principal
Broward Virtual School
1400 NW 44th Avenue Coconut Creek, FL 33066
754-321-6050 (office) 754-321-6065 (fax)
www.bved.net



Under Florida law, e-mail addresses, and all communications, including e-mail communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state laws. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. The School Board of Broward County, Florida expressly prohibits bullying including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.

Finding # 9	Virtual Instruction Program Policies and Procedures
<p><i>What policies and procedures has Broward district implemented to identify the processes necessary to provide guidance to staff during personnel changes, ensure sufficient and appropriate training of personnel, or establish a reliable standard to measure the effectiveness and efficiency of operations? What progress has been made since the audit? Please send a copy of the VIP Policies and Procedures manual.</i></p>	
<p>Response:</p> <p>Broward County Public Schools (BCPS) maintains close oversight and internal control mechanisms over its virtual instruction programs. BCPS VIP policies and procedures are updated annually to ensure alignment to FDOE and statutory guidelines. The 2016-17 VIP policy and procedure manual reflects suggestions from the State Auditor General. Specifically, the manual now includes defined roles and responsibilities for staff members as they relate to compliance with statutory requirements. An electronic copy of the manual is attached.</p>	

Finding # 10	Virtual Instruction Program – Provider Contracts
<i>What policies and procedures has Broward district implemented to ensure that the following provisions are included in provider contracts: a) Agreed upon student-teacher ratios, b) Data quality requirements, c) Minimum required security controls and d) Districts monitoring of provider compliance with contract terms or quality of instruction)? What progress has been made since the audit? Please send a copy of the updated VIP contract(s) that includes these findings.</i>	

<p>Response:</p> <p>BCPS contracts with VIP provider K12 Florida have included teacher / student ratios and contract monitoring provisions that are standard to all BCPS vendor contracts. The 2016-17 VIP contract now includes data quality provisions and security controls as recommended by the State Auditor General. An electronic copy of the 2016-17 VIP contract is attached.</p>

Finding # 11	Written Parental Notification
<p><i>What procedures has Broward district implemented to ensure that timely, written notifications are provided to parents about all VIP options offered? What progress has been made since the audit? Please send a copy of the written notification that was sent to parents.</i></p>	
<p>Response:</p> <p>Written notification of BCPS VIP options is provided annually to parents of public school students to advertise the VIP enrollment window for the subsequent school year. Written notification is distributed to students at school in the following languages: English, Spanish, Portuguese, and Haitian-Creole. For the 2016-17 school year, written notification was also distributed via e-mail to parents as recommended by the State Auditor General. An electronic copy of the written notice is attached. Further, documentation that the e-mailed message was delivered to 388,488 unique e-mail addresses of parents whose children attend BCPS.</p>	



DISTRICT
VIRTUAL INSTRUCTION PROGRAM
GUIDELINES AND PROCEDURES
2016-17



GENERAL INFORMATION, PROCEDURES, RULES, AND REGULATIONS

GENERAL SCHOOL INFORMATION

Broward Virtual School (BVS) is a Broward County Public School. BVS has proudly served Broward County students since 2001. BVS serves as a virtual instruction program for K-12 students. BVS is a school of choice that provides parents an educational option that uses an interactive learning environment accessible through technology and the Internet in which students are separated from their teachers by time and/or space. As stipulated in the Florida Statute (F.S.) 1002.45, BVS contracts content and services from state approved providers. Presently, The School Board of Broward County maintains contractual agreements with Florida Virtual School (franchise program) and K12 Inc. (virtual instruction program). The franchise program is reported under state location 7004 (location 3921 locally). Students enrolled with K12 Inc. in grades K-8 are reported under state location 7001 (location 3923 locally). Broward County students have the following four options to enroll in a virtual instruction program:

1. Broward Virtual School (grades K-12): www.bved.net
2. Miami-Dade Online Academy (grades K-12): <http://mdo.dadeschools.net>
3. Florida Virtual School Full-Time (graded K-12): www.flvs.net

Vision:

Broward Virtual School is committed to cultivating a personalized learning model through innovative teaching and evolving educational technologies to prepare students for college and career success.

Mission:

The Broward Virtual School learning experience will provide students with an individualized, rigorous and engaging instructional model through a technology driven, interactive format.

School Code/Work Location #s: 3921 / 3923	District Code: 06	CEED: 100603
State Location #s: 7004 / 7001	Address: 1400 NW 44 Ave, Coconut Creek FL 33066	
Phone Number: 754-321-6050	Fax: 754-321-6065	Website: www.bved.net

BROWARD VIRTUAL SCHOOL SUPPORT STAFF

PRINCIPAL:	MR. CHRISTOPHER MCGUIRE
ASSISTANT PRINCIPAL:	MS. ANTONETTE MCGINTY
GUIDANCE DIRECTOR:	MS. RUTH ELOI
GUIDANCE COUNSELOR (K-8):	MS. LISA PATINO
ESE SPECIALIST:	MS. CORINNE SPENCER
OFFICE MANAGER:	MS. REGINA NISKAR
MICRO-TECH SPECIALIST:	MR. SEAN BARNABY
SECRETARY:	MS. CINDY MCILROY
SECRETARY:	MS. LIANA GONZALEZ
INFORMATION MANAGEMENT SPECIALIST:	MS. SUSAN KNIGHT

STAFF ROLES / RESPONSIBILITIES ALIGNED TO VIP PROCEDURES

PRINCIPAL:

- OVERSEES FULL-TIME / PART-TIME VIRTUAL INSTRUCTION PROGRAMS TO ENSURE COMPLIANCE WITH FDOE AND STATUTORY GUIDELINES
- SELECTS, SUPERVISES, AND EVALUATES INSTRUCTIONAL AND NON-INSTRUCTIONAL STAFF EMPLOYED BY SCHOOL DISTRICT FOR PROGRAM 7004
- MONITORS AND EVALUATES TEACHING AND LEARNING FOR STUDENTS ENROLLED IN PROGRAM 7004
- FACILITATES CONTRACTUAL SERVICES FROM PRIVATE VIRTUAL EDUCATION PROVIDERS
- SERVES AS DISTRICT VIRTUAL EDUCATION CONTACT FOR FDOE

ASSISTANT PRINCIPAL:

- SUPPORTS PRINCIPAL WITH RESPONSIBILITIES LISTED ABOVE

SCHOOL COUNSELOR:

- ADHERES TO FDOE AND STATUTORY GUIDELINES WHEN SCREENING AND SELECTING STUDENT APPLICANTS FOR FULL-TIME STUDENT VIRTUAL INSTRUCTION PROGRAMS
- PROVIDES SUPPORT TO STUDENTS AND PARENTS WITH ENROLLMENT PROCEDURES, ACADEMIC GUIDANCE, GRADUATION PLANS, COLLEGE / TECHNICAL DUAL ENROLLMENT OPPORTUNITIES AND POST-SECONDARY READINESS
- PROVIDES SOCIO-EMOTIONAL SUPPORT AND RESOURCES TO STUDENTS AND FAMILIES IN CRISIS
- FACILITATES NEW STUDENT ORIENTATION AND ENFORCES CONTINUATION OF ENROLLMENT STANDARDS ACCORDING TO FDOE AND STATUTORY GUIDELINES
- COORDINATES STATE, LOCAL, AND NATIONAL STANDARDIZED TESTING FOR FULL-TIME STUDENTS
- SERVES AS LIAISON BETWEEN STUDENTS / PARENTS AND PRIVATE VIRTUAL INSTRUCTION PROVIDER

ESE SPECIALIST:

- ASSISTS WITH REVIEWING STUDENT APPLICANTS WHO QUALIFY FOR EXCEPTIONAL STUDENT EDUCATION SERVICES AND 504 PLANS
- PROVIDES SUPPORT TO STUDENTS WITH INDIVIDUAL EDUCATION PLANS AND 504 PLANS
- FACILITATES THE RESPONSE TO INTERVENTION PROCESS WITH TEACHERS, STUDENTS, AND PARENTS

CLERICAL SUPPORT RESPONSIBILITIES:

Office Manager	Secretary	IMS	Micro-Tech
Provide quality Customer Service to all Stakeholders	Provide quality Customer Service to all Stakeholders	Provide quality Customer Service to all Stakeholders	Provide quality Customer Service to all Stakeholders
Secretary for Administrators	VSA Student Placement	Master Schedule Maintenance	Computer Hardware Acquisition
Human Resource Support	Student Registration	Grade Reporting in TERMS	Computer repair/maintenance
Payroll	VSA Teacher Assignments	VSA Student Placement	Image Computers with appropriate resources
Bookkeeping	HR Backup	TERMS: Scheduling, Withdrawals, Obligations	Office Phone Repairs & Maintenance
Budgetkeeping	Payroll Backup	Process Transcript Requests	E-mail Support & Maintenance
Maintain Personnel Records	Receipt funds for Bookkeeping	verify eligibility for VIP participation	Issue Property and Inventory Passes & Maintain FMP Database
Maintain Employee Contact Database	Field Trip Packet Coordinator	FTE Reporting / liaison to District FTE Coordinators	Assist students with hardware provision
Maintain Cell & Mifi Records and Repairs	SAC Minutes	Full-time Application Database Manager	Set up requisite technology for Staff meetings, SAC meetings, and school events. (LCD projector, video conference equipment)
Maintenance of school calendars	Leadership Team Designee	Back up MARS Registration	Software Support
Worker's Compensation Claims	Process ID Badges/Maintain Records	Enter IEP information	Local Area Network Support
Answer incoming calls and take messages for administrators and counseling staff.	Answer incoming calls and take messages for administrators and counseling staff	Answer incoming calls and take messages for administrators and counseling staff	Student ID Badges

RULES AND REGULATIONS

STUDENT ELIGIBILITY FOR 2016-2017 SCHOOL YEAR

Student eligibility for participation in the District's Florida Virtual School franchise program (grades 6-12) is governed by F.S. 1002.37. Student eligibility in the District's virtual instruction program (grades K-8) is governed by F.S. 1002.45. Student eligibility for the District's virtual instruction program is only available to students residing in Broward County who meet at least one of the following conditions as specified by §.1002.455, Florida Statutes:

Criteria	Verification
The student is eligible to enter kindergarten or first grade §.1002.455 (2)(e)	Kindergarten and first grade eligibility follow State and district guidelines for student grade level placement.
Students eligible to enter grades 2 through 5 do not need to have previous enrolled in a Florida public school to enroll full-time in a school district virtual instruction program, virtual charter school, or the Florida Virtual School §.1002.455 (2)(f)	Second through fifth grade eligibility follow State and district guidelines for student grade level placement
Students entering grades 6 through 12 are eligible to enroll under §.1002.37 and/or §.1002.455 depending on the virtual instruction program choice. Students must also meet academic criteria to enroll full-time.	Report card, transcripts or information maintained in the District's student information system (TERMS)
The student is a dependent child of a member of the United States Armed Forces who was transferred within the last 12 months to the State of Florida from another state or from a foreign country pursuant to the parent's permanent change of station orders §.1002.455 (2)(b)	Verification of a recent transferred member of the United States Armed Forces is confirmed by a copy of the transfer order showing change of station orders dated within 12 months of the intended enrollment date of the child. The dependent status is verified through birth records or by copy of a court order.
The student has a sibling who is currently enrolled in a school district virtual instruction program and that sibling was enrolled in such program at the end of the prior school year §.1002.455 (2)(d)	Sibling status is verified by submission of documents to show common address and parent(s).

ENROLLMENT PERIODS

Students may apply to Broward Virtual School's program 7004 (grades 6-12) from May 1 through September 21, 2016. Students may apply to Broward Virtual School's K12 VIP program (grades K-8) from April 22 to July 22, 2016. Enrollment in the K12 program must conclude 30 days prior to the first day of school per §.1002.455. In April 2016, letters and electronic correspondence were distributed to students outlining virtual instruction plan options. Parents interested in choosing this educational option for their student can apply during the enrollment windows. Enrollment periods for the three other virtual instruction programs are governed by the individual programs.

ACCOUNTABILITY METRICS:

- Student achievement as measured by the Florida Standards Assessments, end of course exams, high school graduation rates, post-secondary readiness, and student participation in state exams
- Compliance with Florida Statutes governing virtual instruction programs
- Compliance with Florida Statutes governing K-12 public education, student progression, and graduation requirements
- Compliance with Florida Statutes regarding educator and administrator evaluation systems

PARENT/LEGAL GUARDIAN IDENTIFICATION

Parent/legal guardian identification must be confirmed when student information is discussed. The parent/legal guardian should produce identification for activities involving enrollment, withdrawals, and change of address and/or telephone numbers. Only the parent who enrolls the student may withdraw or transfer the student.

APPLICANT AND CANDIDATE STATUS

Applicant Status: Parents interested in choosing Broward Virtual School for their student must apply online during the open enrollment periods described in the Enrollment Periods section of this manual. Parents interested in choosing Miami-Dade Online Academy or Florida Virtual School Full-Time must apply directly with those institutions.

Information submitted online is verified and reviewed for eligibility according to the State and District rules and regulations. School counseling staff members will review each applicant's educational records to determine the appropriateness of virtual education option. Students with disabilities are not restricted from participation in the full-time program. Current Individual Education Plans (IEP) of student applicants who meet the entrance criteria will be evaluated on an individual basis in order to determine the appropriateness of the virtual education option. Parents must be part of the IEP review process. Per Florida Department of Education guidelines, District virtual schools are choice options and are not required to fundamentally alter their instructional programs to meet the needs of every student with a disability.

Application Process for Broward Virtual School:

1. Parent and/or student completes an enrollment application found online at www.bved.net.
2. Applicants' academic records are reviewed by BVS counseling staff.

3. Applicants are informed of eligibility or ineligibility through electronic correspondence.
4. Parents of eligible students are required to complete Broward County Public Schools student registration documents at the BVS main office.
5. Eligible students entering the franchise program (grades 6-12) and their parent(s)/guardian(s) must attend a new student orientation prior to becoming fully enrolled at BVS.
6. Parents of eligible students entering the virtual instruction program in grades K-8 must complete the application process through K12 Inc.

PARENT RESPONSIBILITIES

PARENTS MUST MONITOR THEIR STUDENT'S EDUCATIONAL PROGRAM:

Students in grades K-3 must attend at least 720 hours (four hours per day of instruction) a year. By the end of the week, the student must have a total of 20 hours. Each course (six courses per semester) must have earned at least 3.3 hours per week.

Students in grades 4-8 must attend at least 900 hours (six hours per day of instruction) a year. By the end of the week, the student must have a total of 30 hours. Each course (six courses per semester) must be reported at least 5 hours per week.

Attendance is determined for students in grades 6-12 who are enrolled in the District's Florida Virtual School franchise program by following school-created pace charts. Students who persistently fail to follow their pace charts will be withdrawn from Broward Virtual School.

Per F.S. 1002.45, students must participate in required District and state assessments. Failure to comply will result in student withdrawal for the following school year.

TRUANCY

In accordance with F.S. 984.03 (27) (a), "Habitually truant" means that the child has 15 unexcused absences within 90 calendar days with or without knowledge or justifiable consent of the child's parent or legal guardian" and is subject to compulsory school attendance under F.S. 1003.21 (1) and (2)(a), and is not exempt under F.S. 1003.21(3), F.S.1003.24, or any other exemptions specified by law or the rules of the State Board of Education. Truancy refers to students' unexcused absences from school. Any school absence – excused or unexcused – as well as missed classes will adversely affect students. Students with excessive absences will not meet the requirements of this program and will be withdrawn to their home school. The following steps will be taken to ensure truancy issue is addressed:

1. Truancy will be reported to the Broward County Office of the State Attorney after a student has had a minimum of five (5) unexcused absences without engaging in coursework within any given week.
2. A School Social Worker referral will be filed by the school counselor to request a visit to the student's home.
3. Students will be withdrawn from the virtual instruction program if attendance and participation expectations are not met.

CODE OF STUDENT CONDUCT

Broward County Public Schools is committed to providing a safe teaching and learning environment for students, staff, and members of the community. Broward Virtual School students are expected to follow the District's Code of Student Conduct (including the District's Acceptable Use of Technology policy). The Code of Conduct is available online at the following link:

<http://www.browardschools.com/codeofconduct>

EXCEPTIONAL STUDENT EDUCATION

Students with disabilities are not restricted from participation in the full-time program. Current Individual Education Plans (IEP) of student applicants who meet the entrance criteria will be evaluated on an individual basis in order to determine the appropriateness of the virtual education option. Parents must be part of the IEP review process. Per Florida Department of Education guidelines, District virtual schools are choice options and are not required to fundamentally alter their instructional programs to meet the needs of every student with a disability.

STATE VIRTUAL INSTRUCTION PROGRAM REQUIREMENTS IN F.S. 1002.45

Each virtual instruction program under this section must:

- (a) Align virtual course curriculum and course content to the Florida Standards under s. 1003.41.
- (b) Offer instruction that is designed to enable a student to gain proficiency in each virtually delivered course of study.
- (c) Provide each student enrolled in the program with all the necessary instructional materials.

(d) Provide each full-time student enrolled in the program who qualifies for free or reduced-price school lunches under the National School Lunch Act, or who is on the direct certification list, and who does not have a computer or Internet access in his or her home with:

1. All equipment necessary for participants in the virtual instruction program, including, but not limited to, a computer, computer monitor, and printer, if a printer is necessary to participate in the program; and

2. Internet services necessary for online delivery of instruction.

(e) Not require tuition or student registration fees.

(5) **STUDENT ELIGIBILITY**—A student may enroll in a virtual instruction program provided by the school district or by a virtual charter school operated in the district in which he or she resides if the student meets eligibility requirements for virtual instruction pursuant to s. 1002.455.

(6) **STUDENT PARTICIPATION REQUIREMENTS**—Each student enrolled in a virtual instruction program or virtual charter school must:

- (a) Comply with the compulsory attendance requirements of s. 1003.21. Student attendance must be verified by the school district.

- (b) Take state assessment tests within the school district in which such student resides, which must provide the student with access to the district's testing facilities.

SCHOOL ACCOUNTABILITY AND GOVERNANCE

Broward Virtual School is under the supervision of the Chief Officer of the School Performance and Accountability Department, Dr. Valerie Wanza. Dr. Wanza reports directly to the Superintendent of Schools, Mr. Robert Runcie. The Principal's direct supervisor is Ms. Estella Eckhardt, Director of School Performance and Accountability. The Office of School Performance and Accountability can be reached by telephone at 754-321-3838.

Parents, students, staff, and community partners are part of school improvement initiatives and share school governance responsibilities through the School Advisory Council (SAC). The main responsibility of SAC is to create, monitor, and measure progress of the school improvement plan. SAC meetings are held the first Wednesday of each month during the academic school year. SAC meetings are open to the public.

BROWARD VIRTUAL SCHOOL ENROLLMENT CONTINUATION STANDARDS

An evaluation of each student will be conducted at the end of each semester to determine their continued enrollment eligibility.

To maintain continuous enrollment at Broward Virtual School, a student must:

1. Earn grades of C or higher in each course
2. Maintain consistent weekly pacing in every class to meet all deadlines and attendance expectations
3. Communicate consistently and successfully with teachers
4. Participate in all state and local standardized testing
5. Earn sufficient credits to be promoted to the next grade level and graduate in 4 years or less
6. Maintain sufficient reading skills on or above grade level
7. Honor all rules and procedures established by Broward Virtual School and Broward County Public Schools for student conduct, academic integrity, and netiquette.

Those students who fail to meet the minimum continuation standards will be withdrawn and given a list of alternatives to meet their educational goals elsewhere.

I have read and understand the statements written above.

Student Name: _____

Parent Name: _____

Parent Signature: _____

Date: _____

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA



Dr. Rosalind Osgood, School Board Vice-Chair (District 5 Member)

Mrs. Abby M. Freedman, Vice-Chair (District 4 Member)

Mrs. Robin Bartleman, At-Large Member

Mrs. Ann Murray, District 1 Member

Mrs. Patricia Good, District 2 Member

Mrs. Heather Brinkworth, District 3 Member

Mrs. Donna Korn, At-Large Member

Mrs. Laurie Rich Levinson, District 6 Member

Mrs. Nora Rupert, District 7 Member

Mr. Robert W. Runcie, Superintendent of Schools

Patrick Reilly

From: Teresa M. Macri
Sent: Wednesday, March 8, 2017 4:21 PM
To: Patrick Reilly
Cc: Tony D. Hunter
Subject: RE: Request for Current Status Response - Auditor General's Report 2016-180 - Finding No. 12
Attachments: Memo re Finding 12.pdf

Attached, please find the response for AG Finding 12.

Thanks,
Teresa Macri
Director, Information Security
Information and Technology Department
tmacri@browardschools.com
<http://www.browardschools.com>
Technology, enabling learning for all - any time, any place



**Educating Today's Students to
Succeed in Tomorrow's World**

Under Florida law, e-mail addresses, and all forms of communications, including e-mail communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state laws. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone. Please consider the environment before printing this e-mail. No trees were killed in the sending of this message, however, a large number of electrons were terribly inconvenienced.

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.

From: June M. Simpson
Sent: Friday, March 3, 2017 2:29 PM
To: Tony D. Hunter <tony.hunter@browardschools.com>
Cc: Patricia McLaughlin - Audits <patricia.mclaughlin@browardschools.com>; Patrick Reilly <patreilly@browardschools.com>; Teresa M. Macri <tmacri@browardschools.com>; Daisy Rodriguez <daisy.rodriguez@browardschools.com>
Subject: RE: Request for Current Status Response - Auditor General's Report 2016-180 - Finding No. 12

Mr. Hunter,

Mr. Reilly is requesting an update on the attach AG request which was due yesterday.

June – 321-0355

From: Patrick Reilly
Sent: Friday, March 3, 2017 1:10 PM
To: June M. Simpson <june.simpson@browardschools.com>
Cc: Patricia McLaughlin - Audits <patricia.mclaughlin@browardschools.com>
Subject: FW: Request for Current Status Response - Auditor General's Report 2016-180 - Finding No. 12

I understand that Donna Flores is not in today. Would you please give me a status on Mr. Hunter's response to the Auditor General's finding. Please see both emails below.

Thank you.

Patrick Reilly, Chief Auditor
Office of the Chief Auditor
Office (754) 321-2400
Fax (754) 321-2719
patreilly@browardschools.com

Under Florida law, email addresses are public records. Your email address and the contents of any email sent to the sender of this communication will be released in response to any request for public records, except as excluded by F.S. 119.071, 1002.22(3) (d) [student records], or any other law of the State of Florida. If you do not want your email address to be released as part of any public records request, do not send email to this address, rather contact this office by phone or in writing.

From: Patrick Reilly
Sent: Friday, March 3, 2017 10:10 AM
To: Tony D. Hunter <tony.hunter@browardschools.com>; Donna A. Flores <donna.flores@browardschools.com>
Cc: Patricia McLaughlin <patricia.mclaughlin@browardschools.com>
Subject: FW: Request for Current Status Response - Auditor General's Report 2016-180 - Finding No. 12
Importance: High

As mentioned in my previous request dated February 9, 2017 (see below), we need to finalize this report in order to present it at the Audit Committee's next meeting.

Please advise on the status of your response.

Thank you.

Patrick Reilly, Chief Auditor
Office of the Chief Auditor
Office (754) 321-2400
Fax (754) 321-2719
patreilly@browardschools.com

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From: Patrick Reilly
Sent: Thursday, February 9, 2017 11:00 AM

To: Tony D. Hunter <tony.hunter@browardschools.com>

Cc: Donna A. Flores <donna.flores@browardschools.com>; Patricia McLaughlin
<patricia.mclaughlin@browardschools.com>

Subject: Request for Current Status Response - Auditor General's Report 2016-180 - Finding No. 12

In accordance with School Board Policy 1002.1 and the 2016-17 Audit Plan, we are performing a Current Status Report of the State of Florida Auditor General's June 30, 2015 Report #2016-180. I have attached the original audit Finding No. 12 Information Technology – Security Controls – User Authentication, which includes your response to the original finding. Please provide the current status for Finding No. 12 and state the corrective actions that have been taken to address the finding, along with any supporting documentation.

We are requesting this response no later than Thursday, March 2, 2017, so that we can present the Current Status Report at the next Audit Committee meeting.

Please call if you have any questions.

PR/pm

Patrick Reilly, Chief Auditor
Office of the Chief Auditor
Office (754) 321-2400
Fax (754) 321-2719
patreilly@browardschools.com

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

7720 W. Oakland Park Blvd. • Sunrise, Florida 33351 • Office: 754-321-0300

Information & Technology Dept.
Teresa Macri, Director IT Security
754-321-0300
tmacri@browardschools.com
www.browardschools.com

**The School Board of
Broward County, Florida**

Abby M. Freedman, Chair
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Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

Dear Mr. Reilly,

Below, please find the changes made to IT systems in response to findings in the Audit General Report.

Finding 12 – Audit General Report 2016 – Follow-up

Audit Item	Finding	Current Setting to Meet Recommendation
Enforce Password History	0 passwords remembered	1 passwords remembered
Maximum Password Age	180 days	180 days
Minimum Password Age	0 days	1 day
Account Lockout Threshold	0 invalid logon attempts	SSO - 5 invalid logon attempts
Minimum Password Length	6 characters	8 characters

It was determined that for our current business process, the Maximum Password Age will remain at 180 days. The setting will change with future enhancements to user provisioning and SSO. Project timeline calls for this change summer 2017.

Please contact us if additional details are needed.

Sincerely,

Teresa Macri

C: Tony Hunter

Patrick Reilly

From: Luwando L. Wright-Hines
Sent: Monday, February 13, 2017 2:24 PM
To: Patrick Reilly; Daniel F. Gohl
Cc: Patricia McLaughlin - Audits; Danielle Amatulli; Mickey Valbrun-Pope; Terri S. Jones; Paula F. Camacho; Camoesas, Natalee K
Subject: Re: Request for Current Status Response - Auditor General's Report 2016-180 Federal Awards Finding No. 2015-001
Attachments: FINAL FOLLOW-UP AUDITOR_001.pdf; AG Matrix 2015 Current Status Feb 2017 FED FINDING NO 1.pdf

Good Afternoon Pat,
Thank you for your patience. Please find attached the final item related to the State of Florida Auditor General's June 30, 2015 Report #2016-180 Federal Award Finding No. 2015-001 Eligibility – Title I Allocations. This should conclude our compliance responsibility of the Special Conditions. I've copied Natalee from RMS in this correspondence.

Let me know if you need anything else.

Highest regards,

Luwando L. Wright-Hines, Director
Title I, Migrant & Special Programs
The School Board of Broward County, Florida
701 NW 31st Avenue
Ft. Lauderdale, FL 33311
Tel: (754)-321-1420
Fax: (754)-321-1441
luwando.wright-hines@browardschools.com

"We find comfort among those who agree with us - growth among those who don't." Me.

We strive for stellar customer service and we value your feedback. Please take a few moments to complete the following survey:

[TITLE I Survey](#)

*Follow us on Twitter: @BrowardTitleIOffice
Like us on Facebook: Broward County Title I Office*

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From: Patrick Reilly
Sent: Thursday, February 9, 2017 10:58 AM
To: Daniel F. Gohl; Luwando L. Wright-Hines

Cc: Patricia McLaughlin - Audits

Subject: Request for Current Status Response - Auditor General's Report 2016-180 Federal Awards Finding No. 2015-001

In accordance with School Board Policy 1002.1 and the 2016-17 Audit Plan, we are performing a Current Status Report of the State of Florida Auditor General's June 30, 2015 Report #2016-180. I have attached the original audit Federal Award Finding No. 2015-001 Eligibility – Title I Allocations.

Per discussion with RSM, this finding has been partially corrected. As noted in the Single Audit Report prepared by RSM, and presented at the February 2, 2017 Audit Committee meeting, the District was to submit a revised Title I budget no later than January 31, 2017. My understanding is that this has not occurred to date.

If you have any additional information, please send me a response no later than Thursday, March 2, 2017, so that we can present the Current Status Report at the next Audit Committee meeting.

Please call if you have any questions.

PR/pm

Please provide the current status for Federal Award Finding No. 2015-001 and state the corrective actions that have been taken to address the finding, along with any supporting documentation.

We are requesting this response no later than Thursday, March 2, 2017, so that we can present the Current Status Report at the next Audit Committee meeting.

Please call if you have any questions.

PR/pm

Patrick Reilly, Chief Auditor
Office of the Chief Auditor
Office (754) 321-2400
Fax (754) 321-2719
patreilly@browardschools.com

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

701 NW 31st Avenue • Fort Lauderdale, Florida 33311 • Office: 754-321-1400 • Fax: 754-321-1440

TITLE I, MIGRANT & SPECIAL PROGRAMS
LUWANDO WRIGHT-HINES, DIRECTOR
754-321-1420
luwando.wright-hines@browardschools.com
www.browardschools.com

**The School Board of
Broward County, Florida**

Abby M. Freedman, Chair
Nora Rupert, Vice Chair

Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Rundle
Superintendent of Schools

February 10, 2017

Martha Asbury, Assistant Deputy Commissioner Finance and Operations
Florida Department of Education
325 W. Gaines Street
Suite 844, Turlington Building
Tallahassee, Florida 32399-0400

RE: Final Follow-up Auditor General Report #16-180 for Fiscal Year Ending June 30, 2015

Dear Assistant Deputy Commissioner Asbury:

This correspondence is being sent in order to ensure compliance with the final requested Special Conditions delineated on the Title I, Part A Grant form DOE 200 which states:

- 1) The district must allocate the questioned costs of \$3,125,432.46 to the 161 schools that were under funded in the 2014-15 school year. The allocation of these funds should be distributed from the 2015-2016 roll-forward. The district must submit a revised Title I budget no later than 1/31/17 documenting the allocation of the funds to the designated schools.

Please find attached Amendment #3 which revises the Title I Budget and complies with this final special condition. Thank you for your guidance and support throughout this process. If you have any questions or desire additional information, please contact Luwando Wright-Hines, Director, Title I, Migrant and Special Programs at 754-321-1410.

Sincerely,

Luwando Wright-Hines,
Director, Title I, Migrant & Special Programs

Enclosures



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

701 NW 31st Avenue • Fort Lauderdale, Florida 33311 • Office: 754-321-1400 • Fax: 754-321-1440

TITLE I, MIGRANT & SPECIAL PROGRAMS
LUWANDO WRIGHT-HINES, DIRECTOR
754-321-1420
luwando.wright-hines@browardschools.com
www.browardschools.com

**The School Board of
Broward County, Florida**

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Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Rundle
Superintendent of Schools

February 10, 2017

Florida Department of Education
Office of Grants Management
Room 332, Turlington Building
325 West Gaines Street
Tallahassee, FL 323-99-0400

To Whom It May Concern:

Enclosed you will find the signed DOE 100A and DOE 151 from the School Board of Broward County, Florida as indicated below:

2016-2017 Title I, Part A – Improving the Academic Achievement of the
Disadvantaged – Amendment #3

The Broward County School District requests approval to make programmatic/Budget changes to the 2016-2017 Title I, Part A grant.

Thanks for your assistance in this matter.

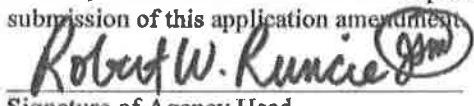
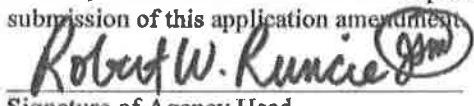
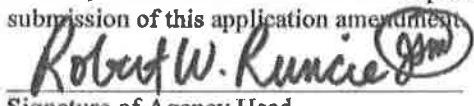
Sincerely,

Luwando Wright-Hines
Director, Title I, Migrant & Special Programs

LWH/pc
Enclosures

FLORIDA DEPARTMENT OF EDUCATION

PROJECT AMENDMENT REQUEST

Please return to: Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0496	A) Agency Name: <u>THE SCHOOL BOARD OF BROWARD COUNTY FLORIDA</u>	DOE USE ONLY Date Received				
B) Program Name: <u>Title I Part A Education of Disadvantaged Children & Youth</u> TAPS Number: <u>17A001</u>		Project Number (DOE Assigned) <u>060-2127B-7CB01</u>				
C) Amendment Type <input checked="" type="checkbox"/> Program <input checked="" type="checkbox"/> Budget Amendment Number: <u>3</u>	D) Amendment Request Contact Information <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Contact Name: <u>Luwando Wright-Hines</u></td> <td>Telephone Numbers: <u>754-321-1420</u></td> </tr> <tr> <td>Mailing Address: <u>701 NW 31st Ave</u> <u>Fort Lauderdale FL 33311</u></td> <td>B-mail Addresses:</td> </tr> </table>		Contact Name: <u>Luwando Wright-Hines</u>	Telephone Numbers: <u>754-321-1420</u>	Mailing Address: <u>701 NW 31st Ave</u> <u>Fort Lauderdale FL 33311</u>	B-mail Addresses:
Contact Name: <u>Luwando Wright-Hines</u>	Telephone Numbers: <u>754-321-1420</u>					
Mailing Address: <u>701 NW 31st Ave</u> <u>Fort Lauderdale FL 33311</u>	B-mail Addresses:					
E) Required Signature and Certification						
<p>I, Robert W. Runcie, as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application amendment are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.</p> <p>Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application amendment.</p>						
<table style="width: 100%;"> <tr> <td style="width: 40%; text-align: center;">  Signature of Agency Head </td> <td style="width: 20%; text-align: center;"> Superintendent Title </td> <td style="width: 40%; text-align: center;"> <u>2/10/17</u> Date </td> </tr> </table>			 Signature of Agency Head	Superintendent Title	<u>2/10/17</u> Date	
 Signature of Agency Head	Superintendent Title	<u>2/10/17</u> Date				
F) Narrative						
<p>The School Board of Broward County request permission to make programmatic/budget changes to the 2016-2017 Title I, Part A grant as listed below:</p> <p><u>School-Based Allocation</u></p> <p>As noted in Broward County's follow-up letter dated January 30, 2017 which provides a rank and serve analysis, the questioned costs allocated to impacted Title I schools is \$3,055,310.63. In an effort to fulfill terms and conditions set forth in the DOE 200 for this grant period, impacted schools are modifying activities in their school-based allocation to implement the activities outlined in the DOE 151 which includes salaries for Extended Learning Opportunities (ELO), technology for students to facilitate learning, site licenses in the areas of reading and mathematics for remediation and enrichment, and professional development activities to yield highly effective teachers.</p>						

Professional development travel and registration for staff to attend effective training on best practices in an effort to yield improvement in student performance. Supplemental classroom and resource teachers will provide remedial instruction. Finally, periodicals to support and supplement student learning.

Parent Involvement

Consultants will provide training for parents in support of Science using real-life connections through Science, Technology, Engineering and Mathematics.

Technology

Upgrade current technology to augment facilitation of Title I programs to include two Lenovo Desktops, a Samson Portable Microphone system and Apple peripherals which includes internal computer batteries and power adaptors.

Membership Fees

ECTAC provides technical assistance to a collaborative network of school districts regarding selective programs contained in the Elementary and Secondary Education Act (ESEA). Membership will facilitate discussion of best practices in implementing and complying with the federal requirements of ESEA Title I Improving the Academic Achievement of the Disadvantaged programs.

Parent Involvement Literacy Program and Literacy Kits for Private School Students

Our goal is to ensure that instructional focus is maintained in the home through a family literacy program. Research indicates that parental involvement has a strong, positive effect on student achievement. Parent involvement factors such as reading to children, having books available and providing stimulating experiences such as shared reading contribute to school achievement. Unfortunately, many parents are not versed on strategies and/or lack resources to provide beneficial interactive activities to enhance learning. The Parental Involvement Literacy Program includes books, educational strategies for parents and parent guides. Similarly, Summer Literacy Kits will be provided to private school students receiving Title I Services to prevent instructional loss and educational discontinuity during the summer months. The kits will include novels, educational student workbooks, and educational activities. This program will offer a continuation of learning as well as an opportunity for students to catch-up or maintain what they have learned during the preceding school year.

Instructional Materials

Supplemental instructional materials for targeted Title I schools with a high population of English Language Learners. In collaboration with Title III, supplemental support for ELLs in the areas of literacy, mathematics and Science has been identified. There is a need to support ELLs through differentiation of instruction as they absorb new content. Improving Compelling and relevant topics increase learner engagement: engagement and connection to the literacy has been identified as key in developing new language literacy (Meltzer & Hamann, 2004. ELLs require instruction specifically in content literacy (Shanahan & Shanahan, as cited in Freeman & Freeman, 2011); ELLs learn language as they learn content (Bunch, Kibler, & Pimentel, 2012).

Liaison Supplement

Title I funded programmatic support to oversee requirements of the Title I grant to ensure proper implementation of programs, meet fiscal deadlines, serve as liaison between department and school, and ensure compliance.

Guidance Counselor/Director

Support to Title I Neglected and Delinquent sites currently outlined in the approved 2016-2017 Title I grant

application. Increase in salary line item for one position through the office of Student Services.

A) Broward County School District
District/Agency Name

B) 060-2127B-7CB01 / 17A001
Project Number/TAPS Number

C) 3
Amendment Number

FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM

D) Total Project Amount Currently Approved

E) Total Project Amount resulting from this Budget Amendment

\$78,907,956.00

\$82,621,592.73

F) Line Item Description

	Function	Object	Account Title & Narrative	FTE	Amount Increase	Amount Decrease
1	5100	120	Salary for Classroom Teacher	0.38	21,352	
2	5100	120	Stipend For Teachers To Conduct Extended Learning Opportunities (ELO)		334,909	
3	5100	130	Salary for Resource Teacher	0.32	17,936	
4	5100	130	Stipend For Coaches To Conduct Extended Learning Opportunities (ELO)		6,253	
5	5100	210	Employee Benefits Retirement		3,143	
6	5100	220	Employee Benefits Social Security		31,914	
7	5100	230	Employee Benefits Group Insurance		5,882	
8	5100	240	Employee Benefits Workers Compensation		8,846	
9	5100	250	Employee Benefits Unemployment Compensation		1,439	
10	5100	310	Consultant for ELO Saturday FSA Preparation for Saturday camps to work with students and Author John Becker - Adventures In Writing Workshop		8,515	
11	5100	360	Site Licenses such as iReady, Aleks, Accelerated Reader, Flocabulary, BrainPop, USA Test Prep, Florida 6th & 8th, Image Learning, Math 180, Paxton, Penda Learning, Study Island and Legacy Write		218,214	
12	5100	393	Charter Schools will be Reimbursed for Salaries paid For ELO		20,154	
13	5100	510	Supplemental Instructional Materials and Supplies such as Acaletics supplemental Math material, Curriculum Associates workbooks LAFS and MAFS, Triumph Learning, Designing Alarm Circuits, Designing Parachutes, Designing Water Filters, Replicating an Artifact, Fountas & Pinnell - Leveled Literacy Intervention (LLI) Vocabulary Component, Houghton Mifflin Calendar Math, Prompting Guides Level 1, File Folders, Dry Erase Markers, Chart Paper, Composition Notebooks, Graph Paper, Power Adapter, External Batteries for Laptops, Copy Paper, Dictionaries, Headphones, Crayons, Lenova HDMI to VGA Adapter, Lenova Thinkpad Essential Topload Case, Pens, Pencils, Display Boards, Flash Cards, Tag Sentence Strips, Table Top Flip Charts and Teacher Activpen 50 (Promethean ActivPenA3-1)		815,462	
14	5100	530	Periodical: Scholastic		5,800	
15	5100	643	42 Earthwalk Carts Charging stations for Lenova laptops Lenova Xi Yoga (Touch) - 2 Thinkpads, Mimio Interactive systems for students to create flip-charts, 3d interactive models, and build 21st century technology skills as they engage in the learning process @ \$4019, 1-Recordex Simplicity 70 Interactive Panel w/ Wireless present System @ \$5,556, 3 - Promethean Activ-table- \$16,806.61 Unit cost @ \$5,602		221,285	
16	5100	644	Laptops (approximately 2111), 96 Destop Computers, 20 Printers, 4 Document Cameras, 6 Projectors, 27 Mouse, 40 iPad Carts, 8 Mimi Teach Interactive Whiteboard, 40 Samsung Galaxy Tab		849,870	
17	6150	120	Stipends For Teacher Presenters At Parent Meetings - Topics For Training Will Be Parent Literacy And FSA Family Night		12,177	
18	6150	130	Stipends For Coaches Presenters At Parent Meetings - Topics For Training Will Be Parent Literacy And FSA Family Night		800	
19	6150	150	Stipends For Paras To Assist At Parent Meetings		320	
20	6150	220	Employee Benefits Social Security		1,011	
21	6150	240	Employee Benefits Workers Compensation		239	
22	6150	250	Employee Benefits Unemployment Compensation		27	

A) Broward County School District
District/Agency Name

B) 060-2127B-7CB01 / 17A001
Project Number/TAPS Number

C) 3
Amendment Number

FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM

D) Total Project Amount Currently Approved

E) Total Project Amount resulting from this Budget Amendment

\$78,907,956.00

\$82,621,692.73

F) Line Item Description

	Function	Object	Account Title & Narrative	FTE	Amount	Amount
23	6150	510	Supplies for Parent Training, Copy Paper, Markers, Pens, Pocket Folders, Chart paper, Highlighters, Flip-Charts, Chart Tablets, Pencils and Pens.		12,834	
24	6400	120	Salaries for classroom teachers (Stipends) -Staff Development Training		169,047	
25	6400	130	Salaries for coaches and resource teachers (Stipends) -Staff Development Training		29,500	
26	6400	140	Salaries Instructional - Instructional Staff Training Classroom Subs		101,099	
27	6400	220	Employee Benefits Social Security		22,773	
28	6400	240	Employee Benefits Workers Compensation		5,394	
29	6400	250	Employee Benefits Unemployment Compensation		603	
30	6400	310	Consultants: A Jan Richardson, Core Connections and J & J Science Boot Camp Trainer		33,779	
31	6400	330	Registration Fees, In And Out Of County Travel for Teachers to Attend Conferences such as Soaring to new Heights, ASCD, AMS, Montessori and Reading Association		16,253	
32	6400	360	Site License: Daily Café		293	
33	6400	510	Materials And Supplies For Professional Development: Folders, Notebooks, Markers, Flipcharts, Binders, Legal Pads, Steno Pads, Chart Paper, Sticky Notes, Framework for Understanding Poverty, Continuum of Literacy, Responsive teaching Across the Grade, The Reading Strategies and What Great Teachers Can Do.		58,295	
34	7730	330	Registration Fees, In And Out Of County Travel for Principals and Assistant Principals to attend Conferences such as Soaring to new Heights, ASCD, AMS, Montessori and Reading Association		20,934	
35	5100	510	Supplemental Instructional English Language Learner (ELL) Books in the areas of Literacy, Mathematics and Science for targeted Title I schools with high population of ELL students.		225,189.73	
36	5900	510	Supplemental Literacy Instructional books for Private Schools Students		136,476	
37	6150	510	Supplemental Instructional Material - Parent Involvement Literacy Program for Private Schools		136,476	
38	6110	130	Salary for Guidance Director for Neglected and Delinquent Program (5 months). Replacing Retired Transitional Coordinator.	0.50	45,006	
39	6110	210	Employee Benefits Retirement		3,600	
40	6110	220	Employee Benefits Social Security		3,420	
41	6110	230	Employee Benefits Group Insurance		4,044	
42	6110	240	Employee Benefits Workers Compensation		810	
43	6110	250	Employee Benefits Unemployment Compensation		80	
44	6100	130	Salary For Transitional Coordinator (Neglected and Delinquent) Retired as of January 31st.	0.50		32,780
45	6100	210	Employee Benefits Retirement			3,008
46	6100	220	Employee Benefits Social Security			2,640
47	6100	230	Employee Benefits Group Insurance			3,000
48	6100	240	Employee Benefits Workers Compensation			877
49	6100	250	Employee Benefits Unemployment Compensation			75
50	5900	120	Stipend For Teachers (Neglected and Delinquent)			14,780
51	6150	310	Consultant: Barrington Irving		10,000	

A) Broward County School District
District/Agency Name

B) 060-2127B-7CB01 / 17A001
Project Number/TAPS Number

C) 3
Amendment Number

FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM

D) Total Project Amount Currently Approved

\$78,907,956.00

E) Total Project Amount resulting from this Budget Amendment

\$82,621,592.73

F) Line Item Description

	Function	Object	Account Title & Narrative	FTE	Amount	Amount
52	6300	130	Increasing amount for Liaison Supplement (schools)		55,000	
53	6300	390	Increasing amount for Charter Schools - Reimbursement for Liaison Supplement		20,000	
54	6300	510	Laptop Batteries and AC Adapters		1,270	
55	6300	642	Samson Portable Microphone		287	
56	6300	644	2 Lenovo Desktop Computers and 1 Printer		1,954	
57	6300	730	ECTAC Membership Fee		7,400	
58	7200	790	Indirect Cost		63,660	
					3,770,608.73	56,970.00
					Total	Total

DOE 151
Revised July 2015

Pam Stewart, Commissioner



Patricia McLaughlin - Audits

From: Luwando L. Wright-Hines
Sent: Friday, February 17, 2017 12:05 PM
To: Patrick Reilly
Cc: Patricia McLaughlin - Audits; Daniel F. Gohl; Danielle Amatulli; Mickey Valbrun-Pope; Terri S. Jones; Paula F. Camacho; Carol P. Purrier
Subject: Re: Request for Current Status Response - Auditor General's Report 2016-180 Federal Awards Finding No. 2015-001
Attachments: SIGNED - FOLLOW-UP AUDITOR GENERA_001.pdf; SCHOOLS QUESTIONED COST ALLOCATION 02.16.17 (1).xlsx

Hi Pat,
Attached is the information you requested.

Have a wonderful weekend.

Highest regards,

Luwando L. Wright-Hines, Director
Title I, Migrant & Special Programs
The School Board of Broward County, Florida
701 NW 31st Avenue
Ft. Lauderdale, FL 33311
Tel: (754)-321-1420
Fax: (754)-321-1441
luwando.wright-hines@browardschools.com

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From: Patrick Reilly
Sent: Wednesday, February 15, 2017 10:32 AM
To: Luwando L. Wright-Hines
Cc: Patricia McLaughlin - Audits

Subject: RE: Request for Current Status Response - Auditor General's Report 2016-180 Federal Awards Finding No. 2015-001

Thank you for your response.

Can you send us the follow up letter dated January 30, 2017 which provides a rank and serve analysis, the questioned costs allocated to impacted Title I schools in the amount of \$3,055,310.63. Also, could you please explain why this amount is different than the \$3,125,432.46 that was reported in the Single Audit Report? Is there a breakdown of what each of the 161 schools will be receiving?

Thank you.

Patrick Reilly, Chief Auditor
Office of the Chief Auditor
Office (754) 321-2400
Fax (754) 321-2719
patreilly@browardschools.com

PR/pm

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From: Luwando L. Wright-Hines
Sent: Monday, February 13, 2017 2:24 PM
To: Patrick Reilly <patreilly@browardschools.com>; Daniel F. Gohl <daniel.gohl@browardschools.com>
Cc: Patricia McLaughlin - Audits <patricia.mclaughlin@browardschools.com>; Danielle Amatulli <danielle.amatulli@browardschools.com>; Mickey Valbrun-Pope <michaelle.pope@browardschools.com>; Terri S. Jones <terri.jones@browardschools.com>; Paula F. Camacho <paula.camacho@browardschools.com>; Camoesas, Natalee K <Natalee.Camoesas@rsmus.com>
Subject: Re: Request for Current Status Response - Auditor General's Report 2016-180 Federal Awards Finding No. 2015-001

Good Afternoon Pat,
Thank you for your patience. Please find attached the final item related to the State of Florida Auditor General's June 30, 2015 Report #2016-180 Federal Award Finding No. 2015-001 Eligibility – Title I Allocations. This should conclude our compliance responsibility of the Special Conditions. I've copied Natalee from RMS in this correspondence.

Let me know if you need anything else.

Highest regards,

Luwando L. Wright-Hines, Director
Title I, Migrant & Special Programs
The School Board of Broward County, Florida
701 NW 31st Avenue
Ft. Lauderdale, FL 33311

Tel: (754)-321-1420
Fax: (754)-321-1441
luwando.wright-hines@browardschools.com

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From: Patrick Reilly
Sent: Thursday, February 9, 2017 10:58 AM
To: Daniel F. Gohl; Luwando L. Wright-Hines
Cc: Patricia McLaughlin - Audits
Subject: Request for Current Status Response - Auditor General's Report 2016-180 Federal Awards Finding No. 2015-001

In accordance with School Board Policy 1002.1 and the 2016-17 Audit Plan, we are performing a Current Status Report of the State of Florida Auditor General's June 30, 2015 Report #2016-180. I have attached the original audit Federal Award Finding No. 2015-001 Eligibility – Title I Allocations.

Per discussion with RSM, this finding has been partially corrected. As noted in the Single Audit Report prepared by RSM, and presented at the February 2, 2017 Audit Committee meeting, the District was to submit a revised Title I budget no later than January 31, 2017. My understanding is that this has not occurred to date.

If you have any additional information, please send me a response no later than Thursday, March 2, 2017, so that we can present the Current Status Report at the next Audit Committee meeting.

Please call if you have any questions.

PR/pm

Please provide the current status for Federal Award Finding No. 2015-001 and state the corrective actions that have been taken to address the finding, along with any supporting documentation.

We are requesting this response no later than Thursday, March 2, 2017, so that we can present the Current Status Report at the next Audit Committee meeting.

Please call if you have any questions.

PR/pm

Patrick Reilly, Chief Auditor
Office of the Chief Auditor
Office (754) 321-2400
Fax (754) 321-2719
patreilly@browardschools.com

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THE SCHOOL BOARD OF BROWARD COUNTY
QUESTIONED COST ALLOCATIONS

	Location #	School Name	Questioned Costs Allocation
1	5421	Alpha International Academy Charter Elem	277.59
2	1791	Apollo Mdl	52,097.00
3	2511	Atlantic West Elem	28,926.25
4	0343	Attucks Mdl	4,021.90
5	2611	Bair Mdl	46,852.00
6	2001	Banyan Elem	3,077.00
7	0201	Bennett Elem	300.86
8	0341	Bethune, Mary M. Elem	44,700.41
9	0811	Broadview Elem	5,429.24
10	0501	Broward Estates Elem	54,205.42
11	1461	Castle Hill Elem	3,369.87
12	5041	Central Charter Elem & Mdl	6,113.54
13	3771	Challenger Elem	32,023.88
14	5397	Charter Sch of Excellence - Riverland 2 Elem	104.48
15	5281	Charter Sch of Excellence - Riverland Elem	206.58
16	5201	Charter Sch of Excellence - Tamarac 1 Elem	5.92
17	5291	Charter Sch of Excellence - Tamarac 2 Elem	6.00
18	5031	Charter Sch of Excellence Elem	5.60
19	1421	Coconut Creek Elem	0.11
20	0231	Colbert Elem	21,314.63
21	0331	Collins Elem	1,588.10
22	0901	Cresthaven Elem	34,912.96
23	0221	Croissant Park Elem	35,710.24
24	1871	Crystal Lake Mdl	5,859.63
25	1781	Cypress Elem	40,614.13
26	1071	Dandy, William Mdl	47,215.43
27	0101	Dania Elem	18,484.00
28	0011	Deerfield Beach Elem	21,565.92
29	0911	Deerfield Beach Mdl	18,324.07
30	0391	Deerfield Park Elem	31,702.14
31	0271	Dillard Elem	18,959.10
32	0371	Dillard Learning Complex Mdl & High (6-12)	20,324.16
33	3962	Discovery Elem	20,732.88
34	3221	Drew, Charles R. Elem	35,076.14
35	0721	Driftwood Elem	28,522.00
36	5355	Eagles' Nest Charter Elem	781.14
37	5356	Eagles' Nest Charter Mdl	1.84
38	3301	Endeavour Primary Learning Ctr	17,265.15
39	1641	Fairway Elem	21,738.32
40	0851	Floranada Elem	3,178.00
41	5422	Florida Intercultural Academy Charter - West Elem & Mdl	14.32

THE SCHOOL BOARD OF BROWARD COUNTY
QUESTIONED COST ALLOCATIONS

	Location #	School Name	Questioned Costs Allocation
42	5361	Florida Intercultural Academy Charter Elem	7.52
43	3051	Forest Glen Mdl	25,316.16
44	0921	Foster, Stephen Elem	40,505.48
45	0131	Hallandale Elem	51,030.90
46	0121	Hollywood Central Elem	14.26
47	1761	Hollywood Park Elem	24,527.85
48	2531	Horizon Elem	14.42
49	1971	Hunt, James S. Elem	666.55
50	5171	Imagine Charter Sch @ N. Lauderdale Elem	2,679.11
51	1611	King, Martin Luther Elem	37,856.18
52	0831	Lake Forest Elem	45,402.14
53	0621	Larkdale Elem	21,462.77
54	1701	Lauderdale Lakes Mdl	14,613.37
55	1391	Lauderhill 6-12 STEM - MED Magnet Mdl & High (6-9)	51,331.59
56	1381	Lauderhill, Paul Turner Elem	48,856.97
57	3821	Liberty Elem	59,854.00
58	1091	Lloyd Estates Elem	26,902.41
59	3101	Lyons Creek Mdl	9,577.00
60	2741	Maplewood Elem	20,782.00
61	1161	Margate Elem	23.94
62	0581	Margate Mdl	25,063.00
63	1671	Markham, Robert C. Elem	37,080.05
64	3291	Marshall, Thurgood Elem	3,014.81
65	0481	McNicol Mdl	74,235.67
66	0761	Meadowbrook Elem	40,433.09
67	4772	Millennium Mdl	39,973.36
68	0531	Miramar Elem	13,086.08
69	1841	Mirror Lake Elem	6,363.60
70	2691	Morrow Elem	12,840.47
71	5852	New Life Charter Academy Elem	1.28
72	3911	New Renaissance Mdl	2,954.12
73	0881	New River Mdl	66,510.86
74	2671	Nob Hill Elem	16,106.00
75	0561	Norcrest Elem	13,915.80
76	5161	North Broward Academy of Excellence Charter Elem	18.88
77	5371	North Broward Academy of Excellence Charter Mdl	9.52
78	1191	North Fork Elem	83,121.20
79	2231	North Lauderdale Elem	32,990.99
80	0041	North Side Elem	2,511.27
81	1271	Nova Eisenhower, Dwight D. Elem	18.40
82	1282	Nova Forman, Blanche Elem	1,523.59

THE SCHOOL BOARD OF BROWARD COUNTY
QUESTIONED COST ALLOCATIONS

	Location #	School Name	Questioned Costs Allocation
83	1311	Nova Mdl	18,095.84
84	0031	Oakland Park Elem	3,221.39
85	0461	Oakridge Elem	3,324.68
86	0471	Olsen Mdl	28,135.00
87	0711	Orange Brook Elem	43,128.22
88	1831	Oriole Elem	86,545.43
89	3311	Palm Cove Elem	16,217.24
90	1131	Palmview Elem	40,981.59
91	5801	Panacea Prep Charter Schl Elem	671.39
92	5381	Paragon Academy of Technology Charter Mdl	105.45
93	3761	Park Lakes Elem	64,783.77
94	1951	Park Ridge Elem	2,666.20
95	3631	Parkside Elem	19.28
96	0701	Parkway Elem & Mdl	94,709.68
97	2071	Pasadena Lakes Elem	16,383.72
98	2661	Pembroke Lakes Elem	1,641.00
99	1221	Pembroke Pines Elem	19,911.00
100	1631	Perry, Annabel C. Elem	13,715.96
101	0931	Peters Elem	15.86
102	2861	Pines Lakes Elem	12,071.48
103	1881	Pines Mdl	35,716.80
104	2811	Pinewood Elem	57,746.45
105	0941	Plantation Elem	30,778.65
106	0551	Plantation Mdl	5,375.68
107	1251	Plantation Park Elem	16,434.00
108	0751	Pompano Beach Elem	18,022.23
109	0021	Pompano Beach Mdl	60,768.77
110	3121	Quiet Waters Elem	29,574.56
111	2721	Ramblewood Elem	18.88
112	2711	Ramblewood Mdl	8,238.00
113	5710	Renaissance Charter Sch at Pines Elem	20.00
114	5023	Renaissance Charter Sch of Plantation Elem & Mdl	22.72
115	2121	Rickards, James S. Mdl	36,188.74
116	5420	Rise Academy I Charter Elem & Mdl	5.92
117	0151	Riverland Elem	11,441.92
118	3701	Rock Island Elem	25,485.13
119	1851	Royal Palm Elem	27,659.56
120	0891	Sanders Park Elem	29,519.23
121	3061	Sandpiper Elem	16.58
122	3401	Sawgrass Elem	7,126.00
123	2871	Sea Castle Elem	31,667.44

THE SCHOOL BOARD OF BROWARD COUNTY
QUESTIONED COST ALLOCATIONS

	Location #	School Name	Questioned Costs Allocation
124	1891	Seminole Mdl	16,628.87
125	1811	Sheridan Hills Elem	24,176.20
126	1321	Sheridan Park Elem	17,260.28
127	2971	Silver Lakes Mdl	29,837.37
128	5387	Somerset Academy Charter - Hollywood Elementary	67.72
129	5405	Somerset Academy Charter - Miramar Elem	0.50
130	5406	Somerset Academy Charter - Miramar Mdl	10.40
131	5388	Somerset Academy Charter - Pompano Elem	4.88
132	5413	Somerset Academy Charter - Pompano Middle	0.64
133	5021	Somerset Academy Neighborhood Charter Elem	14.16
134	5003	Somerset Charter Academy - North Lauderdale Elem & M	4,957.97
135	5441	Somerset Prep Charter Mdl	9.68
136	5004	Somerset Village Academy Charter Elem	1,762.41
137	5002	Somerset Village Academy Charter Mdl	781.14
138	0691	Stirling Elem	20,564.00
139	0611	Sunland Early Learning Center	2,200.82
140	0251	Sunrise Mdl	40,028.36
141	5400	Sunshine Charter Elem	1,484.81
142	1171	Sunshine Elem	35,202.75
143	2621	Tamarac Elem	13,571.60
144	0571	Tedder Elem	56,528.57
145	3481	Tradewinds Elem	24,036.00
146	1621	Village Elem	10,455.63
147	0321	Walker Elem	37,627.81
148	0511	Watkins Elem	51,704.95
149	2881	Welleby Elem	17.14
150	0161	West Hollywood Elem	36,286.68
151	2052	Westpine Mdl	37,633.68
152	0631	Westwood Heights Elem	1,978.30
153	0191	Wilton Manors Elem	14,108.58

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