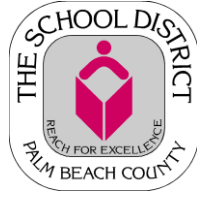


Audit of
Mavericks High at Palm Springs
Full Time Equivalent (FTE) Surveys 2 and 3 for Fiscal Year 2013

February 26, 2016

Report #2016-02



MISSION STATEMENT

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Audit of
Mavericks High at Palm Springs
Full Time Equivalent (FTE) Surveys 2 and 3 for Fiscal Year 2013
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Audit of
Mavericks High at Palm Springs
Full Time Equivalent (FTE) Surveys 2 and 3 for Fiscal Year 2013
Executive Summary

In response to request of staff, we have audited the Student Full Time Equivalent (FTE) records for Surveys 2 and 3 for Fiscal Year 2012-13, of Mavericks High School at Palm Springs (Mavericks). Information obtained in the FTE surveys is used to determine the amount of state funding Mavericks will receive from the District. The primary objectives of this audit were to determine (1) whether Mavericks met the daily 5th hour instruction requirement in order to receive the full FTE funding for both survey periods; (2) the sufficiency of documentation for FTE funding; and (3) the causes for FTE reporting errors, if any, in student counts for FTE Survey 2.

(1) School Lacked Sufficient Evidence to Document the 5th Hour Instruction

Mavericks was able to document the four hours of core instruction per day provided to its students. The school did not have sufficient documentation to substantiate that the 5th hour instruction was provided to students for the FTE funding through the “Skills Development and Career Preparation” program; i.e. “Research 1” (DOE Course Code #1700300) for Fall 2012 FTE Survey 2 Count, and “Personal, Career, and School Development Skills 1” (DOE Course Code #0500500) for the Spring 2013 FTE Survey 3 Count. (Please see conclusion #1 on page 4, conclusion #2 on page 5, and conclusion #4 on page 8 for details.)

Management’s Response from Mavericks: Evidence was provided in the manual, *Skills Development and Career Preparation*, supplied by Lauren Hollander and Dr. Jeannette Jimenez on January 14, 2013 outlining the format of the 5th hour to be completed by students independent of their four-hour in-class required courses. (Please see page 13.)

Auditor’s Note: Our review of five sample student portfolios provided by Mavericks indicated that the school did not adequately document the students’ attendance and completion of the required 5th hour course. Moreover, none of the five sample student portfolios provided evidence indicating that a teacher had reviewed and approved the students’ activities or provided instructional guidance for the 5th hour course requirement.

(2) \$318,582 in Overpayment Recouped by the School District

Due to the lack of documentation to support the 5th hour instruction requirement, and to protect the School District’s financial interest, we issued two *Immediate Action Requests* to District staff on March 21, and May 31, 2013, respectively, and recommended that the FTE funding for Mavericks’ Fall 2012 and Spring 2013 FTE Surveys be adjusted accordingly.

In response, the District informed the Chair of Mavericks' Governing Board that the school's FTE funding would be reduced by a total of 56.5 FTE (48.9 FTE for the Fall 2012 Survey 2 Count, and 7.6 FTE for the Spring 2013 Survey 3 Count). The 56.5 FTE equated to \$318,582 in FEFP funding, which included \$276,814 for the Fall 2012 Survey 2 (conclusion #3) and \$41,768 for the Spring 2013 Survey 3 (conclusion #5). (Please see conclusion #3 on page 7 and conclusion #5 on page 9 for details.)

Management's Response from Mavericks: What constitutes sufficient evidence? How are calculations equating to a reduction of funding in the amount of \$318,582 enumerated and how do these calculations differ from the amount indicated in Conclusion 3. (Please see page 13.)

(3) Discrepancies Between Mavericks' Student Attendance in the District's TERMS Database and the School's Manual Attendance Records for Fall 2012 Survey 2, Both Maintained by Mavericks

The Fall 2012 FTE Survey 2 Report indicated that Mavericks had a total enrollment of 499 students during the survey period, which spanned an 11-day timeframe, from September 28, 2012, through October 12, 2012. We reviewed the enrollment and attendance records of these 499 students input into the District's TERMS database by Mavericks. We sampled 63 students (13% of the total 499 students) for detailed review from the FTE Survey 2 Report. The primary reason for testing the attendance was due to the inconsistent information noted for the timing of students' enrollment, attendance, and/or withdrawals from Mavericks.

Since there were 11 school days in the FTE survey period and 63 students' attendance records sampled, the maximum number of survey days in our samples was 693 days (i.e. 11 days x 63 students). However, because some of the students sampled were not enrolled at the school during the entire 11-day survey period, we examined all the 518 FTE survey student-days during which the 63 sample students were to show up in the classes.

Of the 518 FTE survey student-days reviewed, 75 discrepancies (15%) were noted between the attendance information input into TERMS by Mavericks, and the attendance documented by the Mavericks' school teacher on the hard copy *Weekly Attendance Reports*. However, all the 63 sample students could be verified that they met the attendance eligibility requirements for FTE reporting purposes for the Fall 2012 Survey 2 Count. (Please see conclusion #6 on page 9 for details.)

Management's Response from Mavericks: Orientation Sign-In sheet signed by Orientation Leader and Assistant School Leader with teaching certifications validating official attendance record. See Attachment 1. (Please see pages 13 and 23.)

Update:

May 27, 2014. Florida Department of Education (FDOE) was in the process of reviewing an appeal filed by Mavericks regarding Auditor General's finding on Mavericks' eligibility for the 5th hour FTE funding. FDOE's ruling on Mavericks' appeal would be used by the School District in determining the disposition of Mavericks' funds withheld by the District.

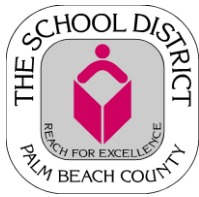
April 7, 2015. *The hearing panel accepted Mavericks' explanation and recommended restoration of FTE funding, which was contrary to Auditor General's recommendation for negative adjustment.*

June 2, 2015. *The Commissioner of Education approved the recommendation of the Appeal Panel to restore Mavericks' FTE funding for Fiscal Year 2012.*

August 4, 2015. *FDOE informed the School District of its calculated final adjustment to the 2011-12 FEFP allocation for Mavericks. FDOE ruling was specifically related to Auditor General's audit of Mavericks' Fiscal Year 2012 FTE. Our finding on Mavericks' Fiscal Year 2013 FTE was similar to the Auditor General's.*

August 13, 2015. *The School District released a total of \$657,824 in FEFP funds to Mavericks for Fiscal Years 2012 and 2013 that were withheld by the School District based on Auditor General's and our audit findings.*

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Robert M. Avossa, Ed.D., Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: February 26, 2016

SUBJECT: Audit of Mavericks High at Palm Springs
Full Time Equivalent (FTE) Surveys 2 and 3 for Fiscal Year 2013

PURPOSE AND AUTHORITY

In response to the request of staff, we have audited the Student Full Time Equivalent (FTE) records for Surveys 2 and 3 for Fiscal Year 2012-13, at Mavericks High School at Palm Springs (Mavericks).

The primary objectives of this audit were to:

- (1) Determine whether Mavericks met the 5th hour requirement of daily instruction to receive full FTE funding for both the Fall 2012 FTE Survey 2 and Spring 2013 FTE Survey 3;
- (2) Determine the sufficiency of supporting documentation for the FTE records reported to the Florida Department of Education (FDOE) in FTE Survey 2 as of October 12, 2012; and,
- (3) Determine the causes for FTE reporting errors, if any, in student counts for FTE Survey 2.

SCOPE AND METHODOLOGY

This audit was performed in accordance with *Generally Accepted Government Auditing Standards* promulgated by the Comptroller of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit of the FTE Survey 2 for Fall 2012 for Mavericks was performed during January 2, 2013, through March 1, 2013. Additionally, at the request of District personnel, we expanded the scope of our audit to review the Bell Schedule for Spring 2013 FTE Survey 3 during the period of May 21, 2013, through May 31, 2013. Due to the time limitations, we did not audit Mavericks' enrollment and attendance records for FTE Survey 3 for Spring 2013.

Our audit included interviewing Mavericks and District staff, as well as reviewing the following documentation:

- FDOE's *FTE General Instructions, 2012-13*.
- *Charter Agreement*.
- Mavericks' Fall 2012 FTE Survey 2 report and Spring 2013 FTE Survey 3 report.
- Mavericks' written procedures for the 5th hour requirement, known as "Skills Development and Career Preparation" course.
- Mavericks' supporting documentation for the 5th hour requirement in the form of "Student Portfolios" for both FTE Survey 2 and FTE Survey 3.
- TERMS Enrollment and Attendance Screens (*School District Mainframe database*) for the Fall 2012 FTE Survey 2 only.
- Enrollment and attendance records for Fall 2012 FTE Survey 2 sampled students.

We appreciate the courtesy and cooperation extended to us by District and Mavericks staff during the audit. The final draft report was presented to the Audit Committee at its June 17, 2014, and February 26, 2016, meetings.

SUBSEQUENT EVENT

(This subsequent event section is added to the June 17, 2014, Draft Report on February 26, 2016)

State Board of Education (SBE) Appeal by Mavericks

Report Tabled by the Audit Committee. The draft audit report was presented to the Audit Committee on June 17, 2014, while Mavericks was in the process of appealing to the SBE regarding Auditor General's findings on a similar issue – eligibility of the 5th hour FTE funding. Since SBE's ruling on Mavericks' appeal could have impact on the School District's decision in determining the disposition of Mavericks' fund withheld by the District, the Audit Committee tabled the draft report until SBE made a ruling on Mavericks' appeal.

Ruling by SBE. At the April 7, 2015, conference, the hearing panel accepted Mavericks' explanation and recommended restoration of FTE funding, which was contrary to Auditor General's recommendation for negative adjustment. The ruling states:

"The panel accepts that students were enrolled in a school with a double-session schedule and regular school year extended beyond 180 days, with courses offered during summer session as an extension of the 180-day school year, for the fiscal year July 1, 2011, through June 30, 2012. The panel recommends restoration of FTE student credits based on a total of 776 hours [180 + 14 (in June 2012) =

194; 194 days x four hours per day], unless other findings that were not appealed exist for students.”

Comments by Education Commissioner. On June 2, 2015, the Commissioner of Education approved the recommendation of the Appeal Panel to restore Mavericks’ FTE funding for Fiscal Year 2012, which was previously withheld as recommended by the Auditor General. However, the Commissioner expressed the concerns of providing less than 900 hours of instruction by Mavericks to the at-risk students.

“I do not believe that it is a sound education policy the school to provide fewer than 900 hours of instruction to the at-risk students that it serves. Furthermore, I do not believe that the intent of the double-session provision was to facilitate the outcome sought by the appealing district and charter school. Historically, the need for double-sessions for schools has been limited to situations involving natural disasters or other unforeseen circumstances, and only for a limited time.”

(Excerpt from the June 2, 2015, Letter from FDOE Commissioner.)

FEFP Adjustment. On August 4, 2015, FDOE informed the School District of its calculated final adjustment to the 2011-12 FEFP allocation for Mavericks. FDOE ruling was specifically related to Auditor General’s audit of Mavericks’ Fiscal Year 2012 FTE. Our finding was that Mavericks provided only four hours of instructions, instead of five hours, of core instruction per day to the students during Fiscal Year 2013 as required by FDOE. Our finding was similar to the Auditor General’s.

Release of FEFP Funds. On August 13, 2015, the School District released a total of \$657,824 in FEFP funds to Mavericks for Fiscal Years 2012 and 2013 that were withheld by the District based on Auditor General’s and our audit findings.

BACKGROUND

On January 10, 2013, we issued Report #2013-02, “*Audit of Mavericks High at Palm Springs,*” which found that Mavericks maintained inaccurate attendance records and inadequate documentation as reported in the District’s TERMS system for the Florida Education Finance Program (FEFP) funding. During the audit, Mavericks also conducted its own review and submitted corrections to FDOE, via the District, for negative adjustments of \$122,070 in FTE funding. Based on our audit conclusions and Mavericks’ own corrections, the District concluded that Mavericks’ 2012 FEFP funding should be reduced by a total of \$158,815.

On October 30, 2012, the Florida State Auditor General (AG) issued to the District a “*Request for Comment (AG-424),*” which noted that Mavericks’ Bell Schedule (i.e., classroom instructional time schedule) for the 2011-12 School Year only contained 20 hours per week of instruction, as opposed to the requisite 25 hours per week for 180 instructional calendar days. Since Mavericks was unable to provide supporting documentation to refute the AG’s audit finding, the AG recommended a reduction of 95.4 FTE for Mavericks’ 2011-12 School Year FEFP funding.

In response to the AG’s finding and recommendation for FY2012, and as requested by District staff, we expanded our audit scope to determine whether Mavericks provided the required 5th hour of daily instructional time during the 2012-13 School Year. Specifically, we examined whether Mavericks maintained sufficient documentation to justify the 5th hour of instructional time to qualify for full FTE funding based on both the Fall 2012 FTE Survey 2 Report and the Spring 2013 FTE Survey 3 Report.

State Requirements for Five Hours of Daily Instruction. Pursuant to FDOE’s ***FTE General Instructions, 2012-13***, schools receiving FEFP funding must operate for a term of 180 instructional days, which equates to a 900-hour regular school year (i.e. 5 hours of daily instruction for a total of 25 hours of weekly instruction), as mandated by ***Section 1011.60(2), F.S.***

FTE Count. As required by FDOE, the results of student counts (actual student enrollment and attendance) during FDOE specified FTE survey period provide the basis for the school’s FEFP funding.

Procedures governing the Student FTE Counts are set forth in the ***FTE General Instructions, 2012-13***, published by the FDOE and updated on an annual basis.

Audit Sample Selection for Attendance Records. We reviewed Mavericks’ *October 2012 FTE Survey Report* (FTE Survey 2) and the District’s *TERMS Enrollment and Attendance Screens* for each student reported on Mavericks’ FTE Survey 2. A total of 499 students were listed as enrolled in Mavericks during the FTE Survey 2 period, which spanned an eleven (11) day timeframe, from September 28, 2012, through October 12, 2012.

Management’s Response to the Background Information from Mavericks: *The approved Mavericks charter application contains the extended calendar for year round instruction. Sponsor application and signed contract approved permitted Mavericks to operate on a year-round calendar. See Attachment 1. (Please see page 13, and 16-19.)*

Auditor’s Note: *Pursuant to Mavericks’ Charter Agreement, the school would not receive additional FEFP or FTE funding by operating the year-round schedule. Specifically, Section (1)(B)(3) of the Charter Agreement, states,*

“... the School shall operate year-round in accordance with a school calendar provided by School to Sponsor at the beginning of each school year fall semester, unless otherwise agreed by both parties in writing. The School acknowledges and agrees that such year-round schedule shall be without additional FEFP or FTE funding. The School shall provide instruction for at least the number of days and the minimum number of instructional minutes required by law for other public schools...”

CONCLUSIONS

(A) REVIEW OF FALL 2012 FTE SURVEY 2 REPORT

1. School Lacked Sufficient Evidence to Document the 5th Hour Instruction for Fall 2012 FTE Survey 2 Count

Mavericks only provided four hours instead of five hours, as required by FDOE, of core instruction per day to its students during the Fall 2012 school term. On March 21, 2013, we issued an *Immediate Action Request* to the District and recommended that the monthly FTE payments to Mavericks be reduced accordingly in order to protect the District's financial interest. The following sequence of events led us to conclude that the school lacked sufficient evidence for providing the 5th hour instruction:

➤ Mavericks' Initial Response to Our Request: 5th Hour Instruction Delivered During June and July

In response to our request, on January 14, 2013, Mavericks stated that it complied with the 5th hour instructional requirement by offering an extended calendar year of 214 school days and that the school was open in June and July during the summer of 2012.

Management's Response from Mavericks: Concur. (Please see page 13.)

➤ Mavericks' Subsequent Response: 5th Hour Instruction Provided to Students through "Skills Development and Career Preparation" on Regular School Day

On February 5, 2013, we met with Mavericks' administration to inquire as to how the school had fulfilled the 5th hour requirement of daily instruction for FTE funding purposes. The School Leader (i.e. the Principal) indicated that each full-time student received four daily hours of core instruction and a one-hour course, called "Skills Development and Career Preparation," which was completed by students off campus and the completion of the course was documented in a student portfolio. (*Note: The District's Student TERMS System indicated that the students were enrolled in the "Research 1" course (DOE Course Code #1700300) for Fall 2012 FTE Survey 2 Count, and "Personal, Career, and School Development Skills 1" course (DOE Course Code #0500500) for the Spring 2013 FTE Survey 3 Count, as their fifth hour course.*)

Management's Response from Mavericks: Concur. (Please see page 13.)

➤ Mavericks' Student Portfolios Not Available for Review Because Teachers Needed Them Everyday

At the February 5, 2013, meeting with Mavericks' staff, we requested the student portfolios (documentation for students' participation and completion of the 5th hour course) as part of our onsite review at Mavericks' administrative offices, given the Principal's response to our question regarding the documentation for the 5th hour course. However, the Principal

indicated that the student portfolios were not available for our review because the teachers were keeping the records at that time as they needed the portfolios on a daily basis. Therefore, the portfolios were not available for our review.

Management's Response from Mavericks: Concur. (Please see page 13.)

➤ Mavericks Requested Additional Time to Prepare the Five Sample Portfolios

Because the student portfolios were not available for our onsite review on February 5, 2013, we requested a random sample of at least five student portfolios be provided to us at a later date for our verification of the students completion of the 5th hour of instruction. The Principal indicated that the collection of a sample of student portfolios by its administration could interfere with the school's preparation for the upcoming FTE Survey 3 during that same week. Subsequently, Mavericks indicated that the sample portfolios would be provided to us by February 21, 2013. These samples purportedly documented the students' completion of the 5th hour course, i.e., "Skills Development and Career Preparation."

Management's Response from Mavericks: Concur. (Please see page 13.)

2. Sample Portfolios for Fall 2012 FTE Survey 2 Contained Insufficient Evidence to Justify the 5th Hour Instruction

In response to our February 5, 2013 request, Mavericks provided us with the five requested sample student portfolios on February 21. The review of these five sample portfolios indicated that the school did not adequately document the students' attendance and completion of the required 5th hour course, i.e., "Skills Development and Career Preparation."

Moreover, none of the five sample student portfolios provided evidence indicating that a teacher had reviewed and approved the students' activities or provided instructional guidance for the 5th hour course requirement.

The review of the five sample portfolios revealed the following inconsistencies:

- One Student Did Not Enroll in the 5th Hour Course. The portfolios indicated that four of the five sample students participated in the "Skills Development and Career Preparation" course. One of the five sampled students did not enroll in this course and our review of the District's Student TERMS system revealed that the school did not claim the 5th hour FTE for this student.

Management's Response from Mavericks: Concur. Full FTE was not claimed on student. (Please see page 14.)

- Agreement Form Not Signed by Administrator. Each portfolio contained a mandatory *Participation Agreement Form, "Skills Development & Career Preparation Student*

Agreement Form,” on which both the student and the Principal were required to sign at the beginning of the semester. However, the *Agreement Forms* for students were not signed by the Principal. Thus, there is no indication that Mavericks’ administration intended to hold these students accountable for partaking in and completing the 5th hour course requirement.

Management’s Response from Mavericks: *Agreement Form does not specify timeline in which form must be dated and signed. (Attachment 2) (Please see pages 14 and 20.)*

- **Delay in Signing Agreement Form by Students.** Of the four “*Skills Development & Career Preparation Student Agreement Forms,*” three of them were not signed by the students until February 20 and 21, 2013, with a delay ranging from 61 to 62 days after the conclusion of the Fall 2012 semester. The remaining one *Agreement Form* sampled did not have a date affixed to the student’s signature.

Management’s Response from Mavericks: *Year-round enrollment, per our Charter Agreement, may span the semester. Therefore, various dates of acknowledgment may occur. (Please see page 14.)*

- **No Indication of the 5th Hour Course Completed by Students.** Students self-reported their weekly activities on an “*Experiential Learning Activities Student Documentation Form*” provided by Mavericks. The self-reporting form covered the 12-week school term from August 20, 2012, through December 21, 2012, and required the student to circle which weekly activities were completed and the number of hours spent on each activity. These experiential activities could include field trips, volunteering, Habitat for Humanity, work experience, guest speaker presentation, tutoring, community service, career day, mentorship, apprenticeship, and job shadowing. Once the twelve weeks of experiential learning activities were completed, the student was required to sign the document and return the form to the Lead Teacher in the student’s assigned classroom.

However, nowhere on the “*Experiential Learning Activities Student Documentation Form*” indicated that a teacher reviewed and approved the students’ activities or provided any instructional guidance to the students who participated in the required 5th hour course, i.e., “Skill Development and Career Preparation.”

Management’s Response from Mavericks: *Students are not required to complete courses on a traditional semester-long timeline. Course mastery is paced and guided. (Please see page 14.)*

- **No Certificates of Completion for the 5th Hour Program.** There were no *Certificates of Completion* for the 5th hour course requirement in any of the five sampled portfolios reviewed. Per Mavericks’ procedures, when a student successfully completes the 5th hour requirement, the teacher is required to complete a *Certification of Completion* and attach the certificate to the student’s final portfolio. Therefore, the lack of a *Certificate of Completion* in the sampled portfolios indicates that there was no proof that the students

completed the 5th hour course. Thus, Mavericks' eligibility for receiving the full FTE funding could not be justified.

Management's Response from Mavericks: *Sampled students had not completed the course at the time of the audit. No Certification of Completions are awarded prior to completion. (Please see page 14.)*

3. \$276,814 in Overpayment by the School District

In response to our March 21, 2013, *Immediate Action Request*, on April 9, 2013, the District sent the Chair of Mavericks' Governing Board a letter stating that Mavericks' FTE funding would be reduced by 48.9 FTE for the Fall 2012 Survey 2 Count to reflect the actual number of students taking the 5th hour course. The 48.9 FTE equated to \$276,814 in FEFP funding.

The letter also stated that,

"In order to avoid any further adjustments, the school must submit documentation supporting the 76 students taking the 5th hour class for the February 2013 Survey no later than Wednesday, May 10, 2013 to PJD'Aoust, Director of FTE and Student Reporting. If documentation is not received by the deadline, the June payment will be adjusted to include a reduction in the February 2013 Survey count of 7.6 FTE to reflect actual students taking the 5th hour class during that period."

Management's Response from Mavericks: *Inconclusive. Figures in this claim are not aligned with the figures detailed in the Executive Summary No. 2 (\$318,582), Background, first paragraph (\$158,815), or Conclusions 3 (\$276,781). (Please see page 14.)*

Auditor's Note: *The \$318,582 detailed in in the Executive Summary was the adjustments to Mavericks 2013 FEFP funding. This adjustment included (1) \$276,814 for the Fall 2012 Survey 2 (see details in our conclusion #3 on page 7) and (2) \$41,768 for the Spring 2013 Survey 3 (see details in our conclusion #5 on page 9.).*

The \$158,815 detailed in the Background section was the adjustment to Mavericks' 2012 FEFP funding that was identified in our prior audit (Report #2013-02)

(B) REVIEW OF SPRING 2013 FTE SURVEY 3 REPORT

In response to the District's April 9, 2013, request, the Department of FTE & Student Reporting received the records of student portfolios from Mavericks on May 13, 2013. At the request of the Department of FTE & Student Reporting, we reviewed the additional student records submitted by Mavericks in support of the 5th hour class for the February 2013 Survey 3 Count.

Our review of Mavericks' 5th hour class records produced the following additional conclusions:

4. School Lacked Sufficient Documentation to Justify the 5th Hour of Instruction for Spring 2013 FTE Survey 3 Count

To determine whether sufficient documentation existed to substantiate that Mavericks provided 5th hour of instruction during Spring 2013, referred to as the "Skills Development & Career Preparation" course, we randomly sampled 10%, or 26, of the 261 student portfolios provided by Mavericks. Based on our review, we concluded that:

- *Agreement Form Not Timely Signed by the Principal.* Each student portfolio contained a mandatory participation agreement form, "*Skills Development & Career Preparation Student Agreement Form,*" in which the student agreed to participate in the one additional session per week in order to fulfill the 5th hour requirement. Both the student and the Principal were required to sign the *Agreement Form* at the beginning of the semester. However, none of the *Agreement Forms* for the 26 sample students was signed by the Principal in a timely manner. Although the Spring Semester began on January 8, 2013, the earliest date the Principal signed any of the sampled *Agreement Forms* was April 9, 2013, and the latest date signed was May 10, 2013. In six instances (23% of the 26 portfolios sampled), the Principal did not sign the *Agreement Form*. Thus, there was no indication that the school intended to hold these students accountable for partaking in and completing in the 5th hour course requirement.

Management's Response from Mavericks: Current leadership did not attain such status until January 2013. Implementation of new administration should be considered in delay of attention to the 5th Hour Agreement. Students enroll year-round, affecting enrollment dates, thus affecting signature dates. Unsigned forms did not hinder students from access to the course and activity conclusion. (Please see page 14.)

- *Experiential Learning Activities Student Documentation Form Incomplete or Missing.* For all the 26 student portfolios reviewed, none of the portfolios contained sufficient evidentiary documentation for us to conclude that any of the 26 sampled students completed the assigned weekly activities on the "*Experiential Learning Activities Student Documentation Form.*" Of the 26 sampled student files, this form was either incomplete or totally blank. In one student file, this form was missing in the student's portfolio file.

Management's Response from Mavericks: Portfolios may not have been completed at the time of the audit. (Please see page 14.)

- Portfolio Log Assignment Forms Incomplete. As part of the 5th hour requirement, Mavericks' students were also required to complete the "Portfolio Log Assignment Form," which stated that the student was to "document 25 total hours in any of the following areas: childcare, volunteering, community service." For the 26 student portfolios we reviewed, the Portfolio Log Assignment Forms were either incomplete, completely blank with no notations written on the form indicating whether any course work was completed, or the student had noted less hours than the requisite 25 total hours of community service hours.

Management's Response from Mavericks: Course statuses were incomplete. (Please see page 14.)

Based on our detailed review, analysis, and the observations noted in the 26 sample portfolios, we concluded that the documentation submitted by Mavericks on May 13, 2013, to the District was insufficient and inconclusive to substantiate that the 5th hour course was provided to the students during the Spring 2013 Survey 3 FTE reporting period. Thus, it is highly questionable that the school qualified for the 5th hour FTE funding for the 2013 Spring Survey 3. Therefore, on May 31, 2013, we recommended that immediate action be taken by the Director of FTE & Student Reporting to reduce the monthly FTE payments to Mavericks accordingly in order to protect the District's financial interest.

5. Additional \$41,768 in Overpayment by the School District

On June 10, 2013, the District notified Mavericks' administration that, as a result of our audit of its student portfolios for the FTE Survey 3 Count, the FTE funding for Mavericks would be reduced by 7.6 FTE for the Spring 2013 Survey 3 Count to reflect the actual students taking the 5th hour course. This adjustment equates to an additional monetary withholding of \$41,768 in FTE funding to Mavericks.

Management's Response from Mavericks: Students at Mavericks are encouraged to work at their own pace. Students who completed the course, reflected in 7.6 FTE, indicates that accountability and instruction were implemented with other students completing the course at different times. (Please see page 14.)

(C) REVIEW OF STUDENT ATTENDANCE RECORDS DURING FALL 2012 FTE SURVEY 2 PERIOD

6. Discrepancies Between Student Attendance Recorded in the District's TERMS Database and Manual Attendance Records Maintained by Mavericks for Fall 2012 Survey 2

The Fall 2012 FTE Survey 2 Report indicated that Mavericks had a total enrollment of 499 students during the FTE Survey 2 period, which spanned an 11-day timeframe, from September 28, 2012, through October 12, 2012.

We reviewed the enrollment and attendance records of the 499 students listed by Mavericks in the District's TERMS database, and selected 63 sample students (13% of the total 499 students) for detailed review from the FTE Survey 2 Report based on inconsistencies in the timing of student's enrollment, attendance, and/or withdrawals from Mavericks. For example, if a student enrolled in Mavericks on October 10, 2012, (which was two days before the last day of the 11-day timeframe) we selected the student's attendance records as part of our audit sample.

To verify the accuracy of enrollment and attendance records for the 63 sample students recorded by Mavericks in the District's TERMS database, we reviewed two manual documents: (1) the *Weekly Attendance Reports*, which were completed and signed by the teacher each day of the school week. The teacher would circle "P/A/T" for present, absent or tardy; and (2) the student's sign-in logs, which the student was required to sign on a daily basis at the start of each school day. These two documents were the source documents based on which Mavericks data processor input the student's attendance into the District's TERMS database.

Since there were 11 days in the FTE survey period and 63 students' attendance records were sampled, the maximum number of survey days in our samples was 693 student-days (i.e. 11 days x 63 students). However, because some of the students we sampled did not enroll at the school during the entire 11-day survey period, we examined a total of 518 FTE survey student-days that involved these sample students.

15% With Error. Of the 518 FTE survey student-days we sampled, we found 75 discrepancies (15%) between the attendance information input into TERMS by Mavericks and the attendance documented by the Mavericks' school teacher on the hard copy of *Weekly Attendance Reports*. These 75 discrepancies were attributed to 36 (57%) of the 63 sample students. The most frequent discrepancies included:

- Some students entered Mavericks within the last two days of the FTE survey period (i.e., October 11 and 12, 2012). These students signed-in on the *Orientation Log* but the teacher marked the students as "A" for "absent" on *Weekly Attendance Report* for the students' first day of enrollment. However, the TERMS database indicated that these students were present on the date.

Management's Response from Mavericks: Evidence provided that students were enrolled and attending Mavericks Orientation, Apex Training, and NWEA Diagnostics prevented students immediate classroom assignment, pending completion of these necessary tasks. Orientation sign in sheet was signed by Assistant School Leader with teaching certifications. (Please see page 14.)

- Teacher marked some students "A" for "absent" on the *Weekly Attendance Report* and the students did not sign-in on the *Orientation Log*, while the TERMS database indicated that students were present on the date.

Management's Response from Mavericks: Concur. Potential human error, pending further investigation. (Please see page 14.)

- Students' names were not listed on the *Weekly Attendance Reports* nor did the students sign-in on the log; however, the online TERMS database indicated that the students were present.

Management's Response from Mavericks: Concur. Potential human error, pending further investigation. (Please see page 14.)

- Student enrollment information per TERMS reflected a student not enrolled in Mavericks during FTE reporting period (i.e. between the dates of September 28, and October 12, 2012). However, Mavericks' personnel provided us with internal attendance records printed from Mavericks' MAESTRO database that indicated the student was enrolled in Mavericks as of August 20, 2012, and withdrawn as of October 31, 2012. Further, this student was also marked "present" five times in MAESTRO during the FTE survey period. Therefore, this student was correctly accounted for by Mavericks in the FTE Survey 2 Count for during Fall 2012.

Management's Response from Mavericks: Concur. (Please see page 14.)

Although we noted various discrepancies between the attendance information reported in the online TERMS attendance records and the manual attendance records maintained by Mavericks (i.e., the *Weekly Attendance Reports*, signed by Mavericks' teachers), we were able to verify that all the 63 sample students met the attendance eligibility requirements for FTE reporting purposes for the Fall 2012 Survey 2 Count.

OVERALL RECOMMENDATIONS

The discrepancies between the data recorded by Mavericks in the District's TERMS database and the school's manual attendance records should be corrected. **Section 4.A.1.a** of Mavericks' Charter requires that:

"...the School shall use the Sponsor's electronic data processing facility (i.e., TERMS) and procedures for the processing of student enrollment, attendance, FTE collection..." Moreover, *"the Charter School shall maintain all manual and/or automated records required to support the earning of FTE reported."*

Accurate attendance records are essential for equitable FEFP funding calculation and allocation. The District should monitor Mavericks' attendance reporting to ensure that the student enrollment reporting is accurate and consistent. Mavericks' personnel should also ensure that the student attendance information is recorded accurately in the District's TERMS database and the attendance information input into TERMS agrees to the data input into Mavericks' online MAESTRO information system.

Management's Response from Mavericks: *Actions Taken by Mavericks High of Palm Springs:*

1. *In response to questionability of off-campus, self-guided instruction during a four hour school day, Mavericks High of Palm Springs has extended its school day to offer two-five hour shifts for students with no scheduled breaks to account for on-campus educational minutes. See approved attached Bell Schedule for SY13 (Attachment 4).*
2. *All courses offered are to be completed in school, on-campus with work from home being additional and not supplemental for educational minutes.*
3. *Attendance taking procedures have become electronic, verified by a classroom teacher, uploaded to the Maestro SIS, and absent students transferred from Maestro to TERMS C22 screen by data processor daily. Signed attendance documents are managed in the data processors office.*

(Please see pages 14, 15, and 24.)

Management's Response from Chief Operating Officer: *I have reviewed your report on the Audit of Mavericks High at Palm Springs FTE Surveys 2 and 3 for FY2012-13 issued April 28, 2014 and the response provided by Mavericks High at Palm Springs Charter School (MHPSCS). I would like to provide background information as to how the issue was first identified. The Inspector General (IG) finding is based upon the results of the Florida Auditor General (AG) Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation Audit issued May 2013 for school year 2011/12. The AG disallowed students based on inadequate supporting documentation for attendance resulting in a reduction of the equivalent of 102.4 FTE and \$377,349 in estimated base funding. The Inspector General (IG) Office identified the same issue for school year 2012/13 resulting in a reduction of the equivalent of 49 FTE and \$280,211 in estimated base funding. The total of the AG and IG findings is \$657,560. The District notified Maverick's June 10, 2013 that \$28,250 would be deducted from each monthly payment starting July 2013 resulting in a total amount withheld of \$657,582 by June 2014. MHPSCS has scheduled a five hour block that utilizes traditional courses to correct the findings in school year 2013/14.*

(Please see page 25.)

Update: *As of May 27, 2014, Florida Department of Education (FDOE) was in the process of reviewing an appeal filed by Mavericks regarding Auditor General's finding on Mavericks' eligibility for the 5th hour FTE funding. FDOE's ruling on Mavericks' appeal will be used by the School District in determining the disposition of Mavericks' funds withheld by the District.*

Subsequent Event

As a result of State Board of Education's August 4, 2015, Ruling, on August 13, 2015, the School District released a total of \$657,824 in FTE funds to Mavericks that were withheld by the District based on Auditor General's and our audit findings.

– End of Report –

Management's Response
Mavericks High at Palm Springs



MAVERICKS HIGH PALM SPRINGS
3525 South Congress Avenue
Palm Springs, FL 33461
Telephone: 561-623-6935
Facsimile: 561-641-6140

Response to Audit of Mavericks High at Palm Springs FTE Surveys 2 and 3 for FY2012-13

GA Objectives:

1. Whether Mavericks High of Palm Springs concurs with the conclusions found by Office of Inspector General for FTE Surveys 2 and 3 for FY2012-13;
2. Corrective actions taken or to be taken;
3. Targeted completion date for corrective actions

GA Conclusions:

1. School lacked sufficient evidence to document the 5th hour instruction for Fall 2012 FTE Survey 2 count;
2. Sample portfolios for Fall 2012 FTE Survey 2 contained insufficient evidence to justify the 5th hour instruction;
3. \$276,781 in overpayment recouped by the school district;
4. School lacked sufficient documentation to justify the 5th hour of instruction for Spring 2013 FTE Survey 3 count;
5. Additional \$41,768 in overpayment recouped by the school district;
6. Discrepancies between student attendance recorded in district's TERMS database and manual attendance records maintained by Mavericks for Fall 2012 Survey 2.

Responses and Questions Regarding Claims in Executive Summary:

1. Evidence was provided in the manual, Skills Development and Career Preparation, supplied by Lauren Hollander and Dr. Jeannette Jimenez on January 14, 2013 outlining the format of the 5th hour to be completed by students independent of their four-hour in-class required courses.
2. What constitutes sufficient evidence? How are calculations equating to a reduction of funding in the amount of \$318,582 enumerated and how do these calculations differ from the amount indicated in Conclusion 3.
3. Orientation Sign-In sheet signed by Orientation Leader and Assistant School Leader with teaching certifications validating official attendance record. See Attachment 1.

Response to Background:

1. The approved Mavericks charter application contains the extended calendar for year round instruction. Sponsor application and signed contract approval permitted Mavericks to operate on a year-round calendar. See Attachment 1.

Response to Conclusion 1:

- Point 1: Concur
- Point 2: Concur
- Point 3: Concur
- Point 4: Concur



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Management's Response

Mavericks High at Palm Springs

Point 5: Claim that Mavericks was "Non-responsive to repeated requests for attendance records for June and July 2012" is unfounded. No record exists in email of written request for attendance records. Please see email correspondence regarding calendars between Christina Seymour and Krista Morton dated Tuesday, February 5, 2013 and Wednesday, February 6, 2013 (Attachment 1).

Response to Conclusion 2:

Point 1: Concur. Full FTE was not claimed on student.

Point 2: Agreement Form does not specify timeline in which form must be dated and signed.
(Attachment 2)

Point 3: Year-round enrollment, per our Charter Agreement, may span the semester. Therefore, various dates of acknowledgement may occur.

Point 4: Students are not required to complete courses on a traditional semester-long timeline. Course mastery is paced and guided.

Point 5: Sampled students had not completed the course at the time of the audit. No Certificate of Completions are awarded prior to completion.

Response to Conclusion 3:

Inconclusive. Figures in this claim are not aligned with the figures detailed in the Executive Summary No. 2 (\$318,582), Background, first paragraph (\$158,815), or Conclusion 3 (\$276,781).

Response to Conclusion 4:

Point 1: Current leadership did not attain such status until January 2013. Implementation of new administration should be considered in delay of attention to the 5th Hour Agreement. Students enroll year-round, affecting enrollment dates, thus affecting signature dates. Unsigned forms did not hinder students from access to the course and activity conclusion.

Point 2: Portfolios may not have been completed at the time of the audit

Point 3: Course statuses were incomplete

Response to Conclusion 5:

Students at Mavericks are encouraged to work at their own pace. Students who completed the course, reflected in 7.6 FTE, indicates that accountability and instruction were implemented with other students completing the course at different times.

Response to Conclusion 6:

Point 1: Evidence provided that students were enrolled and attending Mavericks Orientation, Apex Training, and NWEA Diagnostics prevented students immediate classroom assignment, pending completion of these necessary tasks. Orientation sign in sheet was signed by Assistant School Leader with teaching certifications.

Point 2: Concur. Potential human error, pending further investigation

Point 3: Concur. Potential human error, pending further investigation

Point 4: Concur

Actions Taken by Mavericks High of Palm Springs:

1. In response to questionability of off-campus, self-guided instruction during a four hour school day, Mavericks High of Palm Springs has extended its school day to offer two-five hour shifts for students with no scheduled breaks to account for on-campus educational minutes. See approved attached Bell Schedule for SY13 (Attachment 4)
2. All courses offered are to be completed in school, on-campus with work from home being additional and not supplemental for educational minutes.

Management's Response
Mavericks High at Palm Springs

3. Attendance taking procedures have become electronic, verified by a classroom teacher, uploaded to the Maestro SIS, and absent students transferred from Maestro to TERMS C22 screen by data processor daily. Signed attendance documents are managed in the data processors office.

Management's Response
Mavericks High at Palm Springs

3 Educational Program Design

3.1 Daily Schedules and Annual Calendar

Describe the school's daily schedule and annual calendar, including the annual number of days and hours of instructional time.

There will be three distinct sessions each day to accommodate a student's needs and other commitments such as employment, family responsibilities, or vocational training. The first session will be from 7:30am – 11:30pm, plus one hour for employment preparation, skills management instruction, employment, and employment search. The second session will be from 12:30pm – 4:30pm, plus one hour for employment preparation, skills management instruction, employment, and employment search. The third session is an evening session which will be from 5:30pm to 9:30pm plus one hour for employment preparation, skills management instruction, and employment search. Times may be adjusted to best fit the needs of students. The annual number of student instructional days is 214 and the annual number of instructional hours is 64,200 (300 minutes per day). Teachers and staff consist of two groups, one of which will work sessions one and two and the other group will work the third session which is in the evening. Mavericks High School is a year round school and is committed to following as closely as possible the District's calendar when in session.

3.1.1 Session One

TIME	STUDENT ACTIVITY	LOCATION OF ACTIVITY
7:30-7:35 am	Arrival, Attendance, Announcements	Assigned Learning Lab
7:40-9:30 am	LL1 & LL2 Group A Students: Direct Instruction Intensive Reading / Math	LL1 & LL2 Group A Students: Offline Learning Labs
7:40-9:30 am	LL1 & LL2 Group B Students: Self-paced, teacher directed work on content	LL1 & LL2 Group B Students: Assigned Learning Level classrooms
7:40-9:30 am	LL3 & LL4 Group A Students: Self-paced, teacher directed work on content	LL3 & LL4 Group A Students: Assigned Learning Labs
7:40-9:30 am	LL3 & LL4 Group B Students: Teacher Directed Instruction FCAT prep, PSAT, SAT, ACT prep	LL3 & LL4 Group B Students: Offline Learning Labs
9:20-9:25 am	Break for LL3 & LL4 Students	Student Vending and Break Areas
9:30-9:35 am	Break for LL1 & LL2 Students	Student Vending and Break Areas
9:40-11:30 am	LL1 & LL2 Group A Students: Self-paced, teacher directed work on content	LL1 & LL2 Group A Students: Assigned Learning Level classrooms
9:40-11:30 am	LL1 & LL2 Group B Students: Direct Instruction Intensive reading/math	LL1 & LL2 Group B Students: Assigned offline Learning Labs
9:40-11:30 am	LL3 & LL4 Group A Students: Teacher Directed Instruction FCAT prep, PSAT, SAT, ACT prep	LL3 & LL4 Group A Students: Offline Learning Labs
9:40-11:30 am	LL3 & LL4 Group B Students: Self-paced, teacher directed work on content	LL3 & LL4 Group B Students: Assigned Learning Labs
11:30-12:30 pm	Employability, vocational, career prep skills	Offline Learning Lab and Career Center

Management's Response
Mavericks High at Palm Springs

3.1.2 Session Two

TIME	STUDENT ACTIVITY	LOCATION OF ACTIVITY
12:30-12:35 pm	Arrival, Attendance, Announcements	Assigned Learning Lab
12:40-2:30 pm	LL1 & LL2 Group A Students: Direct Instruction Intensive Reading / Math	LL1 & LL2 Group A Students: Offline Learning Labs
12:40-2:30 pm	LL1 & LL2 Group B Students: Self-paced, teacher directed work on content	LL1 & LL2 Group B Students: Assigned Learning Level classrooms
12:40-2:30 pm	LL3 & LL4 Group A Students: Self-paced, teacher directed work on content	LL3 & LL4 Group A Students: Assigned Learning Labs
12:40-2:30 pm	LL3 & LL4 Group B Students: Teacher Directed Instruction FCAT prep, PSAT, SAT, ACT prep	LL3 & LL4 Group B Students: Offline Learning Labs
2:20-2:25 pm	Break for LL3 & LL4 Students	Student Vending and Break Areas
2:30-2:35 pm	Break for LL1 & LL2 Students	Student Vending and Break Areas
2:40-4:30 pm	LL1 & LL2 Group A Students: Self-paced, teacher directed work on content	LL1 & LL2 Group A Students: Assigned Learning Level classrooms
2:40-4:30 pm	LL1 & LL2 Group B Students: Direct Instruction Intensive reading/math	LL1 & LL2 Group B Students: Assigned offline Learning Labs
2:40-4:30 pm	LL3 & LL4 Group A Students: Teacher Directed Instruction FCAT prep, PSAT, SAT, ACT prep	LL3 & LL4 Group A Students: Offline Learning Labs
2:40-4:30 pm	LL3 & LL4 Group B Students: Self-paced, teacher directed work on content	LL3 & LL4 Group B Students: Assigned Learning Labs
4:30-5:30 pm	Employability, vocational, career prep skills	Offline Learning Lab and Career Center

3.1.3 Session Three

TIME	STUDENT ACTIVITY	LOCATION OF ACTIVITY
5:30-5:35 pm	Arrival, Attendance, Announcements	Assigned Learning Lab
5:40-7:30 pm	LL1 & LL2 Group A Students: Direct Instruction Intensive Reading / Math	LL1 & LL2 Group A Students: Offline Learning Labs
5:40-7:30 pm	LL1 & LL2 Group B Students: Self-paced, teacher directed work on content	LL1 & LL2 Group B Students: Assigned Learning Level classrooms
5:40-7:30 pm	LL3 & LL4 Group A Students: Self-paced, teacher directed work on content	LL3 & LL4 Group A Students: Assigned Learning Labs
5:40-7:30 pm	LL3 & LL4 Group B Students: Teacher Directed Instruction FCAT prep, PSAT, SAT, ACT prep	LL3 & LL4 Group B Students: Offline Learning Labs
7:20-7:25 pm	Break for LL3 & LL4 Students	Student Vending and Break Areas
7:30-7:35 pm	Break for LL1 & LL2 Students	Student Vending and Break Areas
7:40-9:30 pm	LL1 & LL2 Group A Students: Self-paced, teacher directed work on content	LL1 & LL2 Group A Students: Assigned Learning Level classrooms
7:40-9:30 pm	LL1 & LL2 Group B Students: Direct instruction Intensive reading/math	LL1 & LL2 Group B Students: Assigned offline Learning Labs
7:40-9:30 pm	LL3 & LL4 Group A Students: Teacher Directed Instruction FCAT prep, PSAT, SAT, ACT prep	LL3 & LL4 Group A Students: Offline Learning Labs
7:40-9:30 pm	LL3 & LL4 Group B Students: Self-paced, teacher directed work on content	LL3 & LL4 Group B Students: Assigned Learning Labs
9:30-10:30 pm	Employability, vocational, career prep skills	Offline Learning Lab and Career Center

Management's Response
 Mavericks High at Palm Springs

3.1.4.2 Draft 2012-2013 Calendar

Palm Beach County																																			
2012-2013 School Calendar																																			
July 2012							August 2012							September 2012																					
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School Closed
 Employee Planning (no school for students)
 First and Last Day of School
 FCAT Testing

Management's Response
 Mavericks High at Palm Springs

3.1.4.3 Draft 2013-2014 Calendar

Palm Beach County						
2013-2014 School Calendar						
July 2013						
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	School Closed								
	Employee Planning (no school for students)								
	First and Last Day of School								
	FCAT Testing								

Management's Response
Mavericks High at Palm Springs



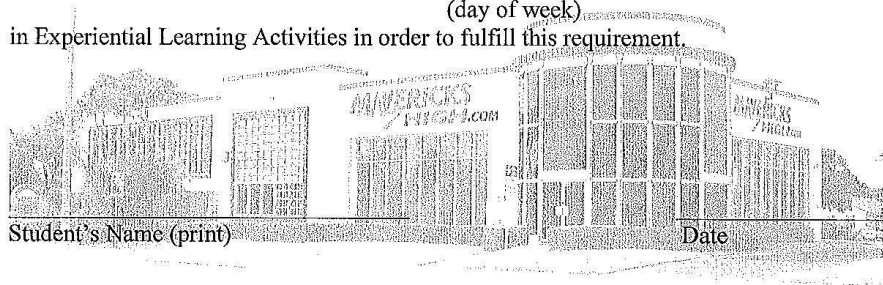
2

Skills Development & Career Preparation
Student Agreement Form

I, _____, agree to participate in the A.M./P.M./Z.M. session
(choose one)
while enrolled in Mavericks High at _____.

I also agree to participate in the mandatory 'flex schedule' and will attend one additional session per week to work on Skills Development & Career Preparation.

I will attend an additional session every _____ and will participate
(day of week)
in Experiential Learning Activities in order to fulfill this requirement.



Student's Name (print)

Date

Student's Signature

School Leader's Signature

Date

Management's Response
Mavericks High at Palm Springs



3

WELCOME TO ORIENTATION

1st DAY OF ORIENTATION/(MS. GREEN/ MS. MINDY)

(9:00 A.M. – 11:30 A.M.)/ FIRST WEEK OF ORIENTATION ONLY)

Session Hours: Morning 7:15am – 11:15pm & Afternoon 11:45am – 3:45pm

Application/Maestro

- ❖ Create on-line Application
- ❖ Introduction of Maestro and Apex Curriculum Tutorial (Email teachers, checks for current events, etc.)

Dress Code

- ❖ Red, white or blue Polo (collared shirt) Jeans or Khaki pants, sneakers or closed-toe slippers (students cannot wear hats, hoodies, do-rags or sunglasses)
- ❖ Students must wear I.D.'s at all times
- ❖ No electronic devices allowed in the classroom

The New Face of Mavericks High

- ❖ The heartbeat of our campus (Leaders creating Leaders)

The Distinction of a Charter vs. Traditional Public School

- ❖ Niche programs for an *academic* alternative

Bus Cards

- ❖ Provided on the first day of class
- ❖ Must be at least 2 miles away from the school
- ❖ 80% attendance required to receive the weekly pass

Events & Meetings

- ❖ Parents will be notified of any events or meetings via email

Rewards Programs

- ❖ Pacesetters Club
- ❖ Peak Performers Club
- ❖ Winner's Circle
- ❖ Friends and Family & \$100 Monthly Raffle

Management's Response
Mavericks High at Palm Springs

Meet with Guidance: (IVIS. RANSIER)

2nd & 3rd DAY OF ORIENTATION- (MS. SARA/ MR.MCCOY)

NWEA TESTING: READING, ENGLISH, MATH

Apex

- ❖ Grade Level Assessment

Curriculum (user friendly, Pace conforming and MDCPS Accredited)

- ❖ Apex
- ❖ Students *must* earn ½ a credit per month
- ❖ Students' progress will be monitored on a daily basis
- ❖ Progress reports bi-weekly

Curriculum (user friendly, Pace conforming and MDCPS Accredited)

- ❖ Apex allows you to work at your own pace

Management's Response
Mavericks High at Palm Springs

MAVERICKS 10/12 /12 ORIENTATION		
Name	Student ID#	
B	[redacted]	[redacted]
B	[redacted]	[redacted]
C	[redacted]	[redacted]
D	[redacted]	[redacted]
D	[redacted]	[redacted]
M	[redacted]	[redacted]
O	[redacted]	[redacted]
G	[redacted]	[redacted]
S	[redacted]	[redacted]
S	[redacted]	[redacted]
S	[redacted]	[redacted]

[redacted], 10/12/12

Management's Response
Mavericks High at Palm Springs

Page: 1 Document Name: untitled

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PANEL: _____ C02. INSTRUCTIONAL MINUTES YEAR: 13
Friday September 13, 2013 9:37 am
SCHL: 3971 MAVERICKS HS AT PALM SPRINGS

BELL: 1

PRD	TIMES	FTE	MIN
01	0730 0830	60	
02	0830 0930	60	
03	0930 1030	60	
04	1030 1130	60	
05	1130 1230	60	
06	1230 1330	60	
07	1330 1430	60	
08	1430 1530	60	
09	1530 1630	60	
10	1630 1730	60	
11	0728 0729	1	
12	1228 1229	1	
13	_____		
14	_____		

PF1=HELP 3=EXIT 7=BKWD 8=FWD 10=DEL 9=NEXT 12=ESCAPE
RECORD IS DISPLAYED...NEXT?

TERML: I5AB

Date: 9/13/2013 Time: 9:29:57 AM

Management's Response
Chief Operating Officer



**THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL**

CHIEF OPERATING OFFICE
3300 FOREST HILL BOULEVARD, C-316
WEST PALM BEACH, FL 33406

PHONE: 561-434-8584 / FAX: 561-357-7585
WWW.PALMBEACHSCHOOLS.ORG/COO

MICHAEL J. BURKE
CHIEF OPERATING OFFICER

E. WAYNE GENT
SUPERINTENDENT

MEMORANDUM

TO: Lung Chiu
Inspector General

FROM: Michael J. Burke *MJB*
Chief Operating Officer

DATE: May 26, 2014

SUBJECT: **AUDIT OF MAVERICKS HIGH AT PALM SPRINGS FTE SURVEYS 2 AND 3 FOR
FY2012-13**

RECEIVED
MAY 27 2014
INSPECTOR GENERAL


I have reviewed your report on the Audit of Mavericks High at Palm Springs FTE Surveys 2 and 3 for FY2012-13 issued April 28, 2014 and the response provided by Mavericks High at Palm Springs Charter School (MHPSCS). I would like to provide background information as to how the issue was first identified. The Inspector General (IG) finding is based upon the results of the Florida Audit General (AG) Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation Audit issued May 2013 for school year 2011/12. The AG disallowed students based on inadequate supporting documentation for attendance resulting in a reduction of the equivalent of 102.4 FTE and \$377,349 in estimated base funding. The Inspector General (IG) Office identified the same issue for school year 2012/13 resulting in a reduction of the equivalent of 49 FTE and \$280,211 in estimated base funding. The total of the AG and IG findings is \$657,560. The District notified Maverick's June 10, 2013 that \$28,250 would be deducted from each monthly payment starting July 2013 resulting in a total amount withheld of \$657,582 by June 2014. MHPSCS has scheduled a five hour block that utilizes traditional courses to correct the findings in school year 2013/14.

An electronic version of management's response will also be emailed to your attention. If you should have any questions or require additional information, please do not hesitate to contact me at PX48584.

Subsequent Event
State Board of Education Ruling of Mavericks' Appeal

State Board of Education

Marva Johnson, *Chair*
John R. Padget, *Vice Chair*
Members
Gary Chartrand
John A. Colón
Rebecca Fishman Lipsey
Michael Olenick
Andy Tuck



**FLORIDA DEPARTMENT OF
EDUCATION**
fldoe.org

Pam Stewart
Commissioner of Education

June 2, 2015


Mr. E. Wayne Gent, Superintendent
Palm Beach County School District
3300 Forest Hill Boulevard, C-316
West Palm Beach, Florida 33406-5869

Dear Superintendent Gent:

My staff and I have reviewed the recommended agreement, which is a result of the informal appeal conference held on October 29, 2014, and continued on April 7, 2015. The conference concerned the Full-Time Equivalent Students and Student Transportation Audit Report No. 2013-183 for the year ending June 30, 2012, for the School District of Palm Beach County. I accept the informal conference panel's recommendations and, by copy of this letter, am asking Deputy Commissioner Linda Champion to initiate appropriate action with regard to the Florida Education Finance Program adjustment for the School District of Palm Beach County.

I must emphasize my concern about the instructional hours provided by the charter school to the students who were the focus of this appeal. I do not believe that it is sound education policy for the school to provide fewer than 900 hours of instruction to the at-risk students that it serves. Furthermore, I do not believe that the intent of the double-session provision was to facilitate the outcome sought by the appealing district and charter school. Historically, the need for double-sessions for schools has been limited to situations involving natural disasters or other unforeseen circumstances, and only for a limited time.

Sincerely,


Pam Stewart

PS/lj

cc: Heather Knust
David Hughes
Aileen Peterson
Linda Champion

www.fldoe.org
325 W. Gaines Street | Tallahassee, FL 32399-0400 | 850-245-0505