



September 2011

FLORIDA DEPARTMENT OF EDUCATION

Volume 2, Issue 5

OFFICE OF INDEPENDENT EDUCATION AND PARENTAL CHOICE

SPECIAL POINTS OF INTEREST

All Schools

- [Interim Itemized Expenditure Reports](#) are due **October 1**.

2011–2014 Grants

- Award letters (DOE 200) are now being processed. Plan your budget, but do not commit grant funds until you have received your award letter.
- Submit updates to your Objectives (Att J) to your Grant Specialist.

2010–2013 Grants

- You should be in Imp. I at this point. If not, contact your Grant Specialist.
- If preparing to enter Imp. II, complete the Itemized Expenditure Report and Inventory Report, and update Attachment J. Draft a Budget Amendment to request remaining Implementation funds (and Planning funds if you bypassed Planning).

2009–2012 Grants

- Schools that opened in 2010 should be in Implementation I and moving into Implementation II.
- All others should be closed out. If not, submit your [Itemized Expenditure Report](#) and DOE 399 now.

CHARTER SCHOOL OFFICE

Charter Schools Director
Adam Miller

CSP Grant Manager
Helen Giraitis
helen.giraitis@fldoe.org

CSP Grant Specialists
Heather Harrell
heather.harrell@fldoe.org

Laura Pond
laura.pond@fldoe.org

Charlene Burke
charene.burke@fldoe.org

For assistance
850-245-0502 or
Charterschools@fldoe.org.

Segregation of Duties

Florida law requires charter schools to develop procedures and controls to ensure that financial resources are properly managed (s. 1002.33 (7)(a)9., F.S.). One of the most effective internal controls in avoiding mistakes and eliminating the opportunity for fraud is **segregation of duties**.



This means that *no single individual should be responsible for all aspects of a transaction*, whether it be authorizing, receiving, recording, depositing, or reconciling. Ideally, custody of assets, record keeping, authorization and reconciliation should each be handled by a different individual. When these responsibilities cannot be completely segregated, compensating controls

by an independent supervisor who does not have any of these process responsibilities should be exercised. A number of helpful tools may be found online, including the [Segregation of Duties Checklist](#). Please also review the TAP, [Guidance for Developing and Monitoring Charter School Financial Practices](#), and consult your financial advisor to ensure your school's policies are effective.

New IER Requirement for All Schools

In addition to the end-of-phase [Itemized Expenditure Report](#), this year all schools must submit an **interim** Itemized Expenditure Report. The interim report must be submitted quarterly to your Grant Specialist on the first of October, January, April and July.

Charter Conference Focuses on Community

The fifteenth annual Florida Charter School Conference is scheduled for **November 14-16, 2011**, in Orlando, Florida, at the DoubleTree Hotel at the Entrance to Universal Orlando.

The theme for this year is "**Stronger Communities through Quality Schools**." The conference takes its focus from Florida's Race to the Top grant, with the goal of expanding capacity of high-quality charter schools in underperforming communities.



Important Deadlines

August 26 - [Call for Performances](#)

October 14 - [Hotel Reservations](#)

October 21 - [Attendee Registration](#)

All CSP recipients are required to attend.

TRAINING / RESOURCES

DOE-Sponsored CSP Trainings

- **Monitoring Visit Webinar** — September 20 & 21.
- **Budget Amendments & Detailed Documents Webinar** — TBA.
- **Florida Charter School Conference** — November 14-16, Orlando. CSP recipients are **required to attend**. For more information, go to www.charterschoolconference.com/.

Other Opportunities

- **2011 NACSA Leadership Conference** — October 24-27, Amelia Island FL. For more information, go to www.qualitycharters.org/events/2011-annual-leadership-conference.