

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: COMMUNITY-BASED ORGANIZATION AUDITS BY EXTERNAL AUDITORS**

As recommended by the Audit Committee earlier this fiscal year, the Office of Management and Compliance Audits has been involved in obtaining from contracting agencies, and presenting to the Committee, the audit reports required by M-DCPS from community-based organizations that provide educational services to district students who participate in the Educational Alternative Outreach Program. At its January 25, 2000 meeting, we presented to the Audit Committee the audit reports of seven community-based organizations. It was then noted that not all audits were performed using comparable standards. The contracts were amended in March, to ensure future audits would use applicable standards and the reports would be timely submitted. There were six audit reports received after January 25, 2000. The first four reports satisfy the requirements for annual audits as included in the amended contracts. The last two audits had been completed before the contracts were amended, and the organizations will be reminded of the current standards to be used in the future. Additional audits from other organizations will be forthcoming. The reports received from the contracting agencies are as follows:

<u>Community-based Organization</u>	<u>Audit Period</u>
Adult Mankind Organization, Inc. -Educational Division	Year ended December 31, 1999
ICARE Bay Point Schools, Inc.	Year ended September 30, 1999
Richmond-Perrine Optimist Club, Inc. of Miami, Florida	Nine months ended June 30, 1999
Lincoln Marti Community Agency, Inc.	Year ended December 31, 1999
Dade Marine Institute, Inc.	Year ended June 30, 1999
The Alternative Programs, Inc.	Year ended June 30, 1999

In accordance with the procedures for the Office of Management and Compliance Audits, the six audits by external auditors mentioned above are submitted to the School Board. The School Board Audit Committee reviewed the reports at its June 27, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 12, 2000.

Copies of these reports will be distributed to Board Members, the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the community-based organization audits by external auditors, presented by the Office of Management and Compliance Audits.