

Paul R. Philip, Chief of Staff

SUBJECT: EXTERNAL AUDITS OF CHARTER SCHOOLS AND COMMUNITY-BASED ORGANIZATIONS

The following external audit reports have been received, as follows:

<u>Community-Based Organization</u> Adult Mankind Organization-Educational Division, Inc. The Alternative Programs, Inc.	<u>Fiscal Year Ended</u> December 31, 2001 June 30, 2001
<u>Charter School</u> ASPIRA North & South Youth Leadership Charter Schools	<u>Fiscal Years Ended</u> June 30, 2001

There were several findings/recommendations in the audits of the ASPIRA Charter Schools and in The Alternative Programs, Inc. that their individual boards need to address. There were no findings/recommendations in the Adult Mankind audit, according to their external auditor.

In accordance with the procedures for the Office of Management and Compliance Audits, the external audit reports are submitted to the School Board. The School Board Audit Committee reviewed the audit reports at its May 7, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by June 12, 2002.

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 audit reports of the community-based organizations and charter schools listed above, presented by the Office of Management and Compliance Audits.