

Paul R. Philip, Chief of Staff

**SUBJECT: EXTERNAL AUDITS OF CHARTER SCHOOL AND THREE  
COMMUNITY-BASED ORGANIZATIONS, PRESENTED BY THE  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

The following external audit reports have been received from a charter school three community-based organizations for the fiscal year ended June 30, 2003, as follows:

**Charter School**

Liberty City Charter School

**Community-Based Organizations**

Dade Marine Institute, Inc.

Richmond-Perrine Optimist Club, Inc.

Wings For Life-Florida

The audits of charter schools are required by Section 218.39, Florida Statutes, and the audits of community-based organization that provide alternative education are required by their contracts with the School Board. The audits include the standard auditors' opinion letters and related reports, as well as the auditees' responses to the comments noted by the independent certified public accountants.

In accordance with the procedures for the Office of Management and Compliance Audits, the audit reports are submitted to the School Board. The School Board Audit Committee reviewed the audit reports at its January 27, 2004 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 2, 2004. The audits of three other community-based organizations that we hoped to present at this time were not received. The administration's position has been that payments be withheld, with which we concur, until the audits are received.

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 Liberty City Charter School; Dade Marine Institute, Inc.; Richmond-Perrine Optimist Club, Inc.; and Wings for Life-Florida, presented by the Office of Management and Compliance Audits.