

Paul R. Philip, Chief of Staff

**SUBJECT: AUDITOR GENERAL OF THE STATE OF FLORIDA'S REPORT NO. 2004-059, REVIEW OF CHARTER SCHOOL AND DISTRICT SCHOOL BOARD AUDIT REPORTS PREPARED BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS, FOR THE FISCAL YEAR ENDED JUNE 30, 2002, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

The above-mentioned audit report by the Auditor General of the State of Florida has been received. This report includes the review of 172 charter school and 16 district school board audit reports and determined that the audit reports were generally presented in accordance with government auditing standards, generally accepted accounting principles, and Rules of the Auditor General. However, it was noted that in some instances the audit reports were not submitted within the time frame established by Statute or were not prepared in accordance with all applicable requirements. Also included is a completeness review of the 188 audit reports which disclosed missing items in 5 district school board and 50 charter school audit reports. These missing items included significant items such as financial statements, notes to the financial statements, auditor's reports, management letters, and auditee responses thereto.

The Auditor General provides that the report be received and filed at the next regularly scheduled School Board meeting, which in this case is February 11, 2004. The School Board Audit Committee reviewed this audit report at its January 27, 2004, and will submit its recommendations to the School Board and the Superintendent of Schools by February 2, 2004.

Copies of this report will be distributed to School 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 Auditor General of the State of Florida's Report No. 2004-059 – Review of Charter School and District School Board Audit Reports Prepared by Independent Certified Public Accountants For the Fiscal Year Ended June 30, 2002, presented by the Office of Management and Compliance Audits.