

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: EXTERNAL AUDITS OF THREE COMMUNITY-BASED ORGANIZATIONS AND EDISON SCHOOLS, INC./HENRY E.S. REEVES ELEMENTARY SCHOOL, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

The following external audit reports have been received:

<u>Community-Based Organizations</u>	<u>Fiscal Year Ended</u>
The Alternative Programs, Inc.	June 30, 2003
Cuban American National Council, Inc.	December 31, 2003
James E. Scott Community Association, Inc.	December 31, 2003
 <u>Other Organization</u>	
Edison Schools, Inc./Henry E.S. Reeves Elementary School	June 30, 2003

The reports by the independent CPAs disclosed findings and contained recommendations, that were satisfactorily addressed by the administrations of each organization. The remaining audit report on ICARE Baypoint Schools has been received and will be presented to the October 26, 2004 Audit Committee meeting.

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 and accepted the audit reports at its September 7, 2004 meeting.

Copies of these reports are attached and have been submitted to 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 External Audits of the three Community-Based Organizations listed above and Edison Schools, Inc./Henry E.S. Reeves Elementary School, presented by the Office of Management and Compliance Audits.