

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

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

The following 25 external audit reports, which are required by Section 218.39, Florida Statutes, have been received from charter schools for the fiscal year ended June 30, 2004:

Archimedean Academy, Inc.	Gibson Charter School	Rosa Parks Charter
Aspira Eugenio Maria de Hostos	Liberty City Charter School	School Overtown
Aspira North	Mater Academy	Sandor Wiener School of
Aspira South	Mater Academy High School	Opportunity, Inc.
Aventura Charter Elementary	Mater Academy East	Spiral Tech Elementary
Coral Reef Montessori Academy	Mater Academy Middle School	Vankara Academy
Doral Academy	Miami Shores/Barry University	Youth Co-Op Charter School
Doral Academy Middle School	Pinecrest Preparatory Academy	
Doral Academy High School	Pinecrest Academy Middle School	
Florida International Academy, Inc.	Rosa Parks Charter School	
	Florida City	

In addition, the audits of two community-based organizations, ICARE Baypoint Schools, Inc. as of September 30, 2003 and Recapturing the Vision International, Inc. as of March 31, 2004 are also included. The external audits with of these community-based organizations are required by their contracts with the School Board.

In accordance with the procedures for the Office of Management and Compliance Audits, the audit reports will be submitted to the School Board. The School Board Audit Committee reviewed and transmitted the audit reports at its October 26, 2004 meeting.

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