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Office of Management and Compliance Audits

**SUBJECT: EXTERNAL AUDITS OF FIVE CHARTER SCHOOLS AND ONE
COMMUNITY- BASED ORGANIZATION, PRESENTED BY THE OFFICE
OF MANAGEMENT AND COMPLIANCE AUDITS**

The following 5 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:

Downtown Miami Charter School
Keys Gate Charter School
North County Charter School
Northeast Academy
Ryder System Charter School

In addition, the audit of one community-based organization, PACE Center for Girls, Inc. as of June 30, 2004 is also included. The external audits of the 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 has been reviewed by the School Board Audit Committee at its December 7, 2004 meeting and the Committee will submit its recommendations to the School Board for its December 15, 2004 meeting.

Copies of these external audit reports have been 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.