

Office of Superintendent of Schools
Board Meeting of July 13, 2005

June 29, 2005

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

SUBJECT: EXTERNAL AUDITS OF COMMUNITY-BASED AND OTHER ORGANIZATIONS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The required external audit reports, for the fiscal year ended December 31, 2004, have received from three organizations that provide alternative education services, as follows:

Adult Mankind Organization-Educational Division, Inc.
Cuban American National Council, Inc.
Ombudsman Educational Services, Ltd.

The audits were reviewed by the School Board Audit Committee at its June 28, 2005 meeting and they recommended forwarding the reports to the School Board. The Audit Committee asked the Office of Management and Compliance Audits to make certain inquiries of the management of these organizations relative to the propriety of certain expense items reported in their financial statements and report back to them at the next Audit Committee meeting.

These reports, which were previously distributed, will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the audit reports of the organizations listed above.

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