

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

**SUBJECT: AUDITED FINANCIAL STATEMENTS FOR THE
COMMUNITY-BASED ORGANIZATION, JAMES E. SCOTT
COMMUNITY ASSOCIATION, INC. (JESCA) FOR
CALENDAR YEAR ENDED DECEMBER 31, 2004**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL
RELATIONS**

JESCA provides many social services including alternative education programs for students unable to succeed in the public schools. During the 2004-05 school year, 196 Miami-Dade County students participated in JESCA's program. Total program funding for the School District funded "Roving Leaders Program" was reportedly \$1,019,399.

JESCA's financial statements reflected large bank overdrafts and bank charges. There was a decrease in net assets as a result of operations in Fiscal Year 2004. Their auditors also reported matters concerning internal controls over operation that they considered material weaknesses. Upon request, the JESCA's management provided the Office of Management and Compliance Audits with detailed explanations and the status of corrective actions in progress.

These financial statements were reviewed by the School Board Audit Committee at its December 7, 2005 meeting. While they recommended accepting the subject report, they requested that the Office of Management and Compliance Audits conduct an audit of JESCA's books and records to determine how District funds were spent. The Audit Committee further recommended that the School District reevaluate the method of contracting with JESCA when the contract expires on June 30, 2006.

Revised

Copies of this report were previously distributed and 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 report of the organization listed above.

**REVISED
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