

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

**SUBJECT: AUDITOR GENERAL OF THE STATE OF FLORIDA'S - REPORT
 NO. 2006-034, ON SIGNIFICANT FINDINGS AND FINANCIAL
 TRENDS IN CHARTER SCHOOL AND CHARTER TECHNICAL
 CAREER CENTER AUDIT REPORTS FISCAL YEAR ENDED
 JUNE 30, 2004**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Auditor General's report provides a summary of findings and financial trends that were identified in the audit reports submitted for the 247 charter schools and charter technical career centers in the State of Florida for the fiscal year ended June 30, 2004.

The Office of Management and Compliance Audits is in the process of receiving and reviewing the financial statements of all 39 Miami-Dade County Charter Schools for the fiscal year ended June 30, 2005. The financial statements will be transmitted to the Audit Committee for further review at its December 7, 2005 and recommended acceptance by the School Board at its December 14, 2005.

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 Auditor General of the State of Florida's Report No. 2006-034 on Significant Findings and Financial Trends in Charter School and Technical Career Center Audit Reports for the Fiscal Year Ended June 30, 2004.