

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

**SUBJECT: AUDITED FINANCIAL STATEMENTS FOR NINE CHARTER
 SCHOOLS FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The audited financial statements for the following nine charter schools were received and reviewed:

**Doral Academy
Doral Academy Middle
Doral Academy High
Theodore R. and Thelma A. Gibson
International Studies
Mater Academy
Mater Academy Middle
Mater Academy High
Mater Academy East**

In the reports, the independent auditors indicated that the financial statements of each charter school were stated fairly, in their opinion.

The School Board Audit Committee reviewed these reports at its March 14, 2006 meeting, and recommended forwarding them to the School Board.

Copies of these reports 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 reports of the nine charter schools for the Fiscal Year ended June 30, 2005 listed above.