

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

**SUBJECT: JAMES E. SCOTT COMMUNITY ASSOCIATION, INC.
CERTIFIED FINANCIAL STATEMENTS FOR CALENDAR
YEAR 2005 (ROVING LEADERS PROGRAM)**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The audited financial statements for James E. Scott Community Association, Inc. (JESCA) for its fiscal year ended December 31, 2005 are attached. They were not received in time to be presented at the June 27, 2006 Audit Committee meeting. In the report, the independent auditors indicated that the financial statements are stated fairly. However, reported exceptions need to be addressed by JESCA's management.

At its meeting of August 2, 2006, the School Board authorized a probationary contractual services agreement with JESCA. That contract provides funds for educational services provided by the Roving Leaders, through December 21, 2006, and includes programmatic and fiscal oversight by the District. JESCA's compliance with the probationary plan requirements will allow extension of the contract through June 1, 2007.

The School Board Audit Committee reviewed the financial statements at its September 6, 2006 meeting and recommended transmitting the financial statements and commended the District for the proactive monitoring and probationary approach taken.

} Revised

Copies of these financial statements 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 audited financial statements of James E. Scott Community Association, Inc. for the Fiscal Year ended December 31, 2005.

**REVISED
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