

Office of Superintendent of Schools  
Board Meeting of November 21, 2006

November 20, 2006

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

**SUBJECT:           AUDITOR GENERAL REPORT NO. 2007-015, ANNUAL REPORT  
ON SIGNIFICANT FINDINGS AND FINANCIAL TRENDS IN  
CHARTER SCHOOL AND CHARTER TECHNICAL CAREER  
CENTER AUDIT REPORTS PREPARED BY INDEPENDENT  
CERTIFIED PUBLIC ACCOUNTANTS FOR THE FISCAL YEAR  
ENDED JUNE 30, 2005**

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

This Annual report provides a summary of the significant findings and financial trends that were identified in the audit reports submitted for 290 charter schools and charter technical career centers. A total of 303 charter schools were in operation during the 2004-05 fiscal year. Eleven of the 303 charter schools were closed during the 2004-05 fiscal year or subsequent to fiscal year-end and one merged with another charter school. Audit reports for 12 charter schools, which included the 11 charter schools that closed, were not submitted. Two Miami-Dade sponsored charter schools had material weaknesses cited, while nine charter schools had deficit balances.

This report was presented at a special Audit Committee meeting on November 15, 2006 meeting and may be viewed at [http://sun6.dms.state.fl.us/audgen/pages/pdf\\_files/2007-015.pdf](http://sun6.dms.state.fl.us/audgen/pages/pdf_files/2007-015.pdf). The report 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.

} REVISION

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Auditor General Report No. 2007-015, Annual Report on Significant Findings and Financial Trends In Charter School and Charter Technical Career Center Audit Reports Prepared By Independent Certified Public Accountants for the Fiscal Year ended June 30, 2005.

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