

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. 2007-036, REPORT ON
REVIEW OF CHARTER SCHOOL, CHARTER TECHNICAL
CAREER CENTER, AND DISTRICT SCHOOL BOARD AUDITOR
REPORT PREPARED BY INDEPENDENT CERTIFIED PUBLIC
ACCOUNTANTS FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

This report provides statistics on the required submission deadlines and contents of annual financial audits conducted by certified public accounts for sixteen district school boards and 290 charter schools, for the 2004-05 fiscal year.

It was reported that financial statements for eleven charter schools, which were closed during or subsequent to the 2004-05 fiscal year, were not submitted to the Auditor General; while 50 reports for charter schools and eight district school boards were submitted late. The report also reflects that 88 charter schools had missing items such as required report language, financial statements, notes to financial statements, management letters and auditee responses. This Auditor General report does not identify specific schools or districts. The Office of Management and Compliance Audits monitors similar data for District Charter Schools.

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/2007-036.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. } REVISED

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Auditor General Report No. 2007-036, Report On Review of Charter School, Charter Technical Career Center, and District School Board Auditor Report Prepared By Independent Certified Public Accountants For The Fiscal Year Ended June 30, 2005.

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