

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

**SUBJECT: INTERNAL AUDIT REPORT OF ACHIEVE THROUGH EDUCATION, INC. (f/k/a ADULT MANKIND ORGANIZATION – EDUCATIONAL DIVISION, INC.)**

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

**LINK TO DISTRICT**

**STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL CONTROLS AND OPERATIONAL EFFICIENCY THROUGH INTERNAL AUDITS**

At the request of the Department of Curriculum, Instruction, and School Improvement, we performed an audit of Achieve Through Education, Inc., as it relates to the internal controls over FTE funding, the propriety of its use and compliance with the contractual agreement. The audit concluded that after revising the 2005-06 contract with the District, Achieve Through Education, Inc. did not make any benefit payments to the former Executive Director. However, the organization's financial management needs improvement. Concerns exist on whether some expenses are necessary to provide service or support program objectives. Furthermore, the District overpaid Achieve Through Education, Inc. over \$260,000 in FTE revenues. Finally, various contract provisions were not complied with. The District has pursued corrective action. Program oversight is currently being performed by School Operations.

The School Board Audit Committee reviewed this report at its December 5, 2006 meeting but tabled it pending a more complete response from the administration and clarification to certain statements made by Achieve Through Education Inc.'s management. The School Board Audit Committee reviewed the responses provided at its January 30, 2007 meeting and recommended transmitting it to the School Board.

Copies of this report and the updated response have been 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 Internal Audit Report – Audit of Achieve Through Education, Inc. (f/k/a Adult Mankind Organization – Educational Division, Inc.)