

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

**SUBJECT: AUDITED FINANCIAL STATEMENTS FOR THREE COMMUNITY
 BASED ORGANIZATIONS**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO DISTRICT
STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL
 CONTROLS AND OPERATIONAL EFFICIENCY**

The required external audit reports, for Dade Marine Institute, Inc., for the fiscal year ended June 30, 2007, Recapturing The Vision International, Inc., for the fiscal year ended March 31, 2007, Educational Services of America, Inc. fiscal years ended July 31, 2007 were received. These organizations provide alternative education services to district students.

The School Board Audit Committee will review this report at its December 11, 2007 meeting and will forward its recommendation to the School Board.

Copies of these reports will be distributed and 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 organizations above.