

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

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS FOR  
NINETEEN CHARTER SCHOOLS FISCAL YEARS ENDED  
JUNE 30, 2007**

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

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

Nineteen Miami-Dade County Charter Schools were reviewed by the Audit Committee at its January 29<sup>th</sup> meeting:

- Academy of Arts and Minds
- Archimedean Academy
- Archimedean Middle Conservatory
- Aventura City of Excellence Charter School
- Balere Language Academy
- Cooperative Charter School
- Coral Reef Montessori Academy
- Downtown Miami Charter School
- Excel Academy
- Florida School for Integrated Academics and Technologies
- Keys Gate Charter School
- Liberty City Charter School
- Life Skills Center Miami-Dade County
- Life Skills Center-Opa Locka
- Miami Community Charter School
- Renaissance Elementary Charter School
- Renaissance Middle Charter School
- The Charter School at Waterstone
- Youth Co-Op Charter School

For three of the schools, Excel Academy, Liberty City Charter School and Coral Reef Montessori Academy the Audit Committee requested that the schools provide staff with additional information about financial issues of concern.

The statements may be viewed at [http://mca.dadeschools.net/CBO\\_Charter\\_0708.asp](http://mca.dadeschools.net/CBO_Charter_0708.asp) or can be found on the accompanying compact disk (CD). CD copies of the financial statements were 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 for Nineteen Charter Schools Fiscal Year Ended June 30, 2007 listed above.

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