

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

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS FOR  
TWENTY-TWO CHARTER SCHOOLS FISCAL YEAR ENDED  
JUNE 30, 2007**

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

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

Twenty-two Miami-Dade County Charter Schools were reviewed by the Audit Committee at its March 18, 2008 meeting:

- Doral Academy
- Doral Academy Charter Middle School
- Doral Academy High School
- Doral Performing Arts & Entertainment Academy
- International Studies Charter High School
- Mater Academy
- Mater Academy Charter High School
- Mater Academy Charter Middle School
- Mater Academy East Charter School
- Mater Academy East Middle School
- Mater Academy Gardens
- Mater Academy Gardens Middle School
- Mater Academy Lakes High School
- Mater Academy Lakes Middle School
- Mater Performing Arts & Entertainment Academy
- Miami Children's Museum
- Pinecrest Academy (South Campus)
- Pinecrest Academy Charter Middle School
- Pinecrest Preparatory Academy
- Somerset Academy
- Somerset Academy Charter High School
- Somerset Academy Charter Middle School

The Audit Committee found the schools' financial condition to be in order.

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 Twenty-two Charter Schools Fiscal Year Ended June 30, 2007 listed above.

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