

Office of Superintendent of Schools  
Board Meeting of December 11, 2013

November 25, 2013

José F. Montes de Oca, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF QUESTIONED  
FINANCIAL TRANSACTIONS OF DORAL ACADEMY CHARTER  
HIGH SCHOOL**

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

**LINK TO STRATEGIC  
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

The subject audit will be discussed at the December 3, 2013, Audit and Budget Advisory Committee (ABAC). We performed the audit as approved by the ABAC and the School Board at their meetings of January 29 and February 13, 2013, respectively. This audit needed to be performed based on our identification of two financial transactions we questioned during our annual review of the School's June 30, 2012, financial statements.

The audit report contains two findings and four recommendations. Three of the four recommendations are primarily directed to the Governing Board of Doral Academy Charter High School, and one is primarily directed to the District's Office of Charter School Support. The School's response to the audit's findings and recommendations, along with our commentaries, is found in Appendix E, beginning on page 33 of the report.

The School Board Audit and Budget Advisory Committee will review this report at its December 3, 2013, meeting and make its recommendation to the School Board.

Copies of this report 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 Internal Audit Report – Audit of Questioned Financial Transactions Doral Academy Charter School.

**ITEM WITHDRAWN  
(12/5/13)**

**E-87**

JFM:em