

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

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS FOR 43 OF 126  
CHARTER SCHOOLS OPERATING DURING THE FISCAL YEAR  
ENDED JUNE 30, 2016**

**COMMITTEE: FISCAL ACCOUNTABILITY**

**LINK TO STRATEGIC  
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

At its December 6, 2016, meeting, the School Board Audit and Budget Advisory Committee (the Committee or ABAC) will be presented with the June 30, 2016, certified financial statements of 43 charter schools and consider its transmission to the School Board.

- Aventura City Of Excellence Charter School
- City Of Hialeah Education Academy, Inc.
- Doral Academy Charter Middle School
- Doral Academy Of Technology
- Doral Performing Arts & Entertainment Academy
- iMater Academy
- iMater Academy Middle School
- iMater Preparatory Academy High School
- Integrated Science And Asian Culture Academy, Inc.
- International Studies Charter High School
- International Studies Charter Middle School
- Just Arts And Management Charter Middle School
- Keys Gate Charter High School
- Mater Academy At Mt. Sinai
- Mater Academy East Charter High School
- Mater Academy East Charter Middle School
- Mater Academy High School Of International Studies
- Mater Academy Lakes Middle School
- Mater Academy Middle School Of International Studies
- Mater Brickell Preparatory Elementary
- Mater Gardens Academy
- Mater Grove Academy
- Mater International Academy
- Mater Performing Arts & Entertainment Academy
- Pinecrest Academy (North Campus)
- Pinecrest Academy (South Campus)
- Pinecrest Preparatory Academy
- Pinecrest Preparatory Academy Charter Middle School
- Renaissance Elementary Charter School
- Renaissance Middle Charter School
- Somerset Academy
- Somerset Academy Bay Middle School
- Somerset Academy Charter Elementary School (South Homestead)
- Somerset Academy Charter High School (South Homestead)
- Somerset Academy Charter Middle School
- Somerset Academy Charter Middle School (South Homestead)
- Somerset Academy High School (South Campus)
- Somerset Academy Middle School (South Miami Campus)
- Somerset Oaks Academy
- Somerset Preparatory Academy At Silver Palms
- Somerset Preparatory Academy Sunset
- The Doral Academy
- Theodore R. And Thelma A. Gibson Charter School

A copy of the Compact Disk (CD) containing the financial statements will be 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. The audited financial statements may be viewed at [http://mca.dadeschools.net/CBO\\_Charter\\_1617.asp](http://mca.dadeschools.net/CBO_Charter_1617.asp)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Review of Audited Financial Statements for 43 of 126 Charter Schools Operating During the Fiscal Year Ended June 30, 2016.