

Paul R. Philip, Chief of Staff

**SUBJECT: EXTERNAL AUDITS OF COMMUNITY-BASED ORGANIZATIONS,
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE
AUDITS**

The following external audit reports have been received:

<u>Community-Based Organization</u>	<u>Fiscal Year Ended</u>
Adult Mankind Organization-Educational Division, Inc.	December 31, 2002
ICARE Baypoint Schools, Inc.	September 30, 2002
The Alternative Program, Inc.	June 30, 2002

There were several findings/recommendations in the audit of The Alternative Programs, Inc. and one in the audit of ICARE Baypoint Schools, Inc. that their individual boards need to address. The audit of Adult Mankind Organization-Educational Division, Inc. reported related parties transactions.

In accordance with the procedures for the Office of Management and Compliance Audits, the external audit reports are submitted to the School Board. The School Board Audit Committee reviewed the audit reports at its September 24, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by October 8, 2003.

Copies of these reports will be distributed to Board Members, the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the audit reports of the community-based organizations listed above, presented by the Office of Management and Compliance Audits.