

Paul R. Philip, Chief of Staff

**SUBJECT: EXTERNAL AUDITS OF CHARTER SCHOOLS, PRESENTED BY THE
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

The following external audit reports have been received from these charter schools for the fiscal year ended June 30, 2003, as follows:

Archimedean Academy, Inc.	Miami Shores/Barry University
Aspira Eugenio Maria de Hostos	North County
Aspira North	Northeast Academy
Aspira South	North Dade Community Charter School
Coral Reef Montessori Academy	Pinecrest Preparatory Academy, Inc.
The Doral Academy, Inc.	Rosa Parks Charter School Florida City
The Doral Academy High School	Rosa Parks Community School Overtown
Downtown Miami Charter School, Inc.	Ryder System Charter School, Inc.
Florida International Academy, Inc.	Sandor Wiener School of Opportunity
Mater Academy, Inc.	Spiral Tech Elementary
Mater Academy High School	Vankara Academy
Mater Academy East	Youth Co-Op Charter School

The audits of charter schools are required by Section 218.39, Florida Statutes.

In accordance with the procedures for the Office of Management and Compliance Audits, the audit reports are submitted to the School Board. The School Board Audit Committee will review the audit reports at its November 25, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 1, 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 charter schools listed above, presented by the Office of Management and Compliance Audits.