

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

**SUBJECT: INTERNAL AUDIT REPORT- FTE FUNDING PROVIDED TO
TREE OF KNOWLEDGE LEARNING ACADEMY CHARTER
SCHOOL FOR THE 2008-2009 FISCAL YEAR**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

This audit was requested by the District's School Operations office, authorized by the previous Chief Auditor, and approved as part of the Audit Plan for the 2008-09 Fiscal Year. The objective of this audit was to determine the adequacy of controls over FTE funding provided to the Tree of Knowledge Learning Academy, Inc., (TOKLA) charter school (the School) for the 2008-09 fiscal year and the propriety of its use. Apart from the audit that we conducted, the School is required to contract with a qualified CPA to conduct an annual financial/compliance audit as of June 30, 2009, the School's year-end, in accordance with Section 218.39, Florida Statutes and Chapter 10.850, Rules of the Florida Auditor General. This report must be submitted to the Sponsor – Miami-Dade County Public Schools by September 1, 2009. We did not conduct that audit.

In our opinion, \$106,685 of the Florida Education Finance Program (FEFP) funding claimed/received by TOKLA for the 2008-09 fiscal year should be disallowed and returned to the Florida Department of Education (FDOE). This amount does not include \$5,615 in FEFP funds retained by the district for carrying out its sponsor responsibilities related to the School. According to the FDOE, the district should also return these funds to the FDOE.

The School Board Audit Committee reviewed this report at its September 8, 2009 meeting and recommended transmitting it to the School Board.

Copies of this report have been distributed to the Board and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies are available upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report - FTE Funding Provided To Tree of Knowledge Learning Academy Charter School for the 2008-2009 Fiscal Year.