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Office of Management and Compliance Audits

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS OF 31 CHARTER SCHOOLS FOR THE FISCAL YEAR ENDED JUNE 30, 2013 AND REVIEW OF AUDITED FINANCIAL STATEMENTS FOR TWO COMMUNITY BASED ORGANIZATIONS: AMikids MIAMI-DADE, INC. AND RICHMOND-PERRINE OPTIMIST CLUB, INC.**

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

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

At its January 28, 2014, meeting, the School Board Audit and Budget Advisory Committee (the Committee) was presented with the June 30, 2013, financial statements of 30 charter schools that had no significant issues and with one charter school with fiscal issues (Keys Gate Charter High School). The Audit Plan for the Office of Management and Compliance Audits 2013-14 fiscal year, includes an audit of this school. The audited financial statements may be viewed at <http://mca.dadeschools.net/CBO Charter 1314.asp>.

- Academir Middle
- Academir West
- Academy of International Education
- Aspira Eugenio Maria de Hostos Charter
- Aspira Raul Arnaldo Martinez Charter
- Aspira South Youth Leadership Charter
- Bridgepoint Academy Charter
- Bridgepoint Academy InterAmerican
- Bridgepoint Academy of Greater Miami Charter
- Bridgepoint Academy of Village Green
- City of Hialeah Educational Academy
- Coral Reef Montessori Academy
- Doctors Charter of Miami Shores
- Early Beginnings Academy – Civic Center
- Florida High School for Accelerated Learning - Green Springs High School
- Florida High School for Accelerated Learning – North Gardens High School
- Florida High School for Accelerated Learning - North Park High School
- Integrated Science and Asian Culture Academy
- Keys Gate Charter School
- Latin Builders Association Construction and Business Management Academy
- Lawrence Academy Middle
- Lawrence Academy Senior High
- Miami Children's Museum Charter
- Ramz Academy K-5
- Ramz Academy Middle
- Renaissance Elementary
- Renaissance Middle
- River Cities Community Charter
- South Florida Autism Charter
- Stellar Leadership Academy

Additionally, the Committee was presented with the audited financial statements for the following two Community-Based Organizations (CBOs) which are under contract with the District to provide alternative education services:

- AMIkids, Inc.
- Richmond-Perrine Optimist Club, Inc.

The Committee reviewed these financial statements and recommended transmitting it to the School Board.

A copy of the Compact Disk (CD) containing the financial statements was 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 Review of Audited Financial Statements of 31 Charter Schools for the Fiscal Year Ended June 30, 2013 and Review of Audited Financial Statements for Two Community Based Organizations: AMIkids Miami-Dade, Inc. and Richmond-Perrine Optimist Club, Inc.