

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

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS FOR 34 OF 125
CHARTER SCHOOLS OPERATING DURING THE FISCAL YEAR
ENDED JUNE 30, 2015**

COMMITTEE: FISCAL ACCOUNTABILITY

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

At its December 1, 2015, meeting, the School Board Audit and Budget Advisory Committee (the Committee or ABAC) were presented with the June 30, 2015, certified financial statements of 35 charter schools.

The Committee decided to transmit 34 of these reports to the School Board and tabled the audit of Coral Reef Montessori Academy Charter School, pending further inquiries from OMCA staff regarding details on the charter school's financial arrangements and the flow of funds, until its January 26, 2016, meeting. The audited financial statements may be viewed at http://mca.dadeschools.net/CBO_Charter_1516.asp

- Academy of International Education Charter School
- Advantage Academy Santa Fe Charter School
- Alpha Charter of Excellence, Inc.
- Aventura City of Excellence School'
- Beacon College Prep Charter School
- City of Hialeah Educational Academy, Inc.
- Early Beginnings Academy - Civic Center
- Florida High School for Accelerated Learning - Greater Miami Campus, Inc. d/b/a North Gardens High School
- Florida High School for Accelerated Learning - Miami Campus, Inc. d/b/a Greens Springs High School
- Florida High School for Accelerated Learning - Miami-Dade Campus, Inc. d/b/a North Park High School
- Florida International Academy
- Highly Inquisitive & Versatile Education (HIVE) Preparatory School
- Integrated Science and Asian Culture Academy, Inc.
- Latin Builders Association Construction and Business Management Academy
- Mater Academy (Miami Beach)
- Mater Academy East Charter High School
- Mater Academy East Charter Middle School
- Mater Academy High School of International Studies
- Mater Academy Middle School of International Studies
- Mater Academy of International Studies
- Mater Brickell Preparatory Elementary
- Mater Gardens Academy
- Mater Gardens Academy Middle School
- Miami Shores Village Charter School Authority d/b/a Doctors Charter School of Miami Shores
- Mount Hermon Community Education Corporation, Inc. d/b/a Richard Allen Leadership Academy
- Pinecrest Academy (North Campus)
- Pinecrest Academy Middle School (North Campus)
- Pinecrest Cove Academy
- RAMZ Academy, Inc. d/b/a RAMZ Academy.K-5 Miami Campus
- Somerset Academy High School (South Campus)
- South Florida Autism Charter School, Inc.
- The Downtown Miami Charter School, Inc.
- The Miami Boarding School, Inc. d/b/a The Seed School of Miami
- Theodore R. and Thelma A. Gibson Charter School, Inc.

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 for 34 of 125 Charter Schools Operating During the Fiscal Year Ended June 30, 2015.

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