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Chief Auditor

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January 23, 2014

The Honorable Chair and Members of the School Board of Miami-Dade County, Florida
Members of The School Board Audit and Budget Advisory Committee
Mr. Alberto M. Carvalho, Superintendent of Schools

**SUBJECT: AUDIT OF QUESTIONED FINANCIAL TRANSACTIONS OF DORAL ACADEMY
CHARTER HIGH SCHOOL – ADDITIONAL SUBMITTALS FROM DORAL/ACADEMICA**

Please find attached additional submittals from Doral/Academica responsive to the subject audit report, which we received on January 7, 2014. We also met with representatives of the School and Management Company for a second time (this time via teleconference), at their request, on January 14, 2014.

After carefully and objectively reviewing and considering the new material submitted to us, and after the aforementioned second meeting, there is no new information that would require or justify changing the report or its findings and recommendations. In order to avoid having to duplicate all the voluminous material submitted by the auditee, it was mutually agreed to only duplicate certain documentation. However, the entirety of the documentation is being electronically transmitted.

Accordingly, please find attached the audit report that was originally presented to the Audit and Budget Advisory Committee at its December 3, 2013, meeting.

Sincerely,

José F. Montes de Oca, CPA
Chief Auditor

JFM:em

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Attachments

cc: Mr. Walter J. Harvey
Dr. Richard H. Hinds
Ms. Judith M. Marte
Ms. Milagros R. Fornell
Mrs. Valtena G. Brown
Ms. Tiffanie A. Pauline
Ms. Melinda McNichols
Mr. Julio C. Miranda
Mr. Jon Goodman