



Miami-Dade County Public Schools

giving our students the world

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DELIVERY VIA ELECTRONIC MAIL

August 15, 2012

Ms. Ruth C. Montaner, Chairperson cmontaner@UnivisionRadio.com
Mr. Manual Alonso-Poch, Founder and Spokesman map@malonsoepoch.com
Mr. Jorge Suarez, Principal 936637@dadeschools.net

RE: Follow-up on the Report on the Investigation of Allegations Concerning Academy of Arts & Minds Charter High School

Dear Ms. Montaner, Mr. Alonso-Poch and Mr. Suarez:

As you know, the subject report for the Academy of Arts and Minds Charter School was discussed at the June 26, 2012, Audit and Budget Advisory Committee (ABAC) meeting and forwarded with its approval to the School Board, which received it, at the July 18, 2012, School Board meeting. Although your representative, Mr. Frank Attkisson, expressed strong criticism of the investigation process and some of the report's conclusions at the ABAC meeting, he indicated agreement with all five recommendations directed to the School and committed to certain corrective actions. It was agreed that the School would return to the September 11, 2012, ABAC meeting with a status report and evidence of actions taken to address the findings and recommendations.

To that end, please submit your corrective actions, current status and supporting evidence to us by no later than Friday August 31, 2012, so that we may include them in the September 11, 2012, ABAC meeting agenda package. Based on the report's recommendations, the School's written response, and Mr. Attkisson's presentation and comments at the last ABAC meeting, we would expect the following to be included in your corrective actions:

- 1) Elimination of the conflicts of interests identified.
- 2) Substantive changes in the composition and/or size of the Governing Board, and the process for selecting/electing its members in order to ensure its independence and accountability to its students, parents/guardians and the community at large.

- 3) Revised contracts that clearly reflect arms-length, performance-based, and independently negotiated arrangements for the lease agreement, food service contract, management agreement and the benefits consultant.
- 4) The status of the ad valorem tax exemptions taken and the corresponding lien of \$182,736, including your commitment to implement a policy/procedure whereby "the board agrees to place on its agenda an annual update on various governmental tax exemptions."

We are hopeful that the School's corrective actions will clearly establish it as fulfilling Section 501(c) 3 of the Internal Revenue Code and applicable State requirements.

Should you have any questions or need to discuss this further, please contact me at 305-995-1436.

Sincerely,



José F. Montes de Oca, CPA
Chief Auditor

JFM:lig
L-011

cc: Mr. Walter J. Harvey
Dr. Richard H. Hinds
Dr. Daniel Tosado
Ms. Valtena G. Brown
Dr. Helen S. Blanch
Mr. Julio C. Miranda
Mr. Jon Goodman
Mr. Frank Attkisson, c/o Mr. Manuel Alonso-Poch