



November 9, 2012

Julio C. Miranda, CPA, CFE  
Miami-Dade County Public Schools  
Office of Management and Compliance Audits  
1450 NE 2<sup>nd</sup> Avenue, Ste. 415  
Miami, FL 33132

Dear Mr. Miranda,

We are in receipt of your letter dated October 19<sup>th</sup>, 2012 regarding the June 30, 2012 audited financial statements for Doral Academy High School.

- Enclosed are (1) the executed Recoverable Grant Agreement for \$400,000 between Doral Academy High School and Doral College, (2) copies of the Governing Board meeting minutes of Doral Academy, Inc. in which the grant was contemplated and approved, and (3) information and documentation regarding the dual enrollment program.
- In addition, enclosed are (1) documentation evidencing the amount and nature of the improvements made with the School's funds, (2) a copy of the executed agreement for the landlord's contribution, and (3) copies of the approved Governing Board meeting minutes of Doral Academy, Inc. in which the said transactions were contemplated and approved. Doral Academy, Inc. does not have access to the financial records of the landlord of the Doral Academy High School.
- Our auditors are in the process of performing a single audit for Doral Academy, Inc. This report will be submitted to the district within the timeframe required by the Single Audit Act and OMB Circular A-133.

Sincerely,



Ana M. Martinez  
Academica Corporation

cc: Douglas Rodriguez  
Angela Ramos

Enclosures