



# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
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October 19, 2012

Ms. Angela Ramos, Chair  
Doral Academy, Inc.  
[Angelaramos23@gmail.com](mailto:Angelaramos23@gmail.com)

Ms. Ana Martinez, Academica LLC  
[Cperdomo-fernandez@academica.org](mailto:Cperdomo-fernandez@academica.org)

Mr. Douglas Rodriguez, Principal  
Doral Academy High School  
[Drodriguez1010@dadeschools.net](mailto:Drodriguez1010@dadeschools.net)

**DELIVERY VIA ELECTRONIC MAIL**

**RE: QUESTIONS AND CONCERNS REGARDING THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2012**

Dear Ms. Ramos, Ms. Martinez, and Mr. Rodriguez:

As part of the sponsoring School Board's oversight responsibilities pursuant to section 1002.33, Florida Statutes, we have reviewed the June 30, 2012 audited financial statements Doral Academy High School and have the following questions and concerns:

- Note 5 on page 24 explains that the School advanced \$400,000 to Doral College, Inc. under a recoverable grant agreement. Please provide us 1) a copy of executed said grant agreement, 2) copies of the approved Governing Board meeting minutes of Doral Academy High School (or Doral Academy, Inc.) and Doral College, Inc. in which the grant was contemplated and approved, 3) audited financial statements and IRS form 990 for Doral College, Inc. for the two most recent years, 4) audited financial statements and IRS form 990 for Doral Academy, Inc. for the two most recent years, 5) information and documentation supporting the development, status, and magnitude of the dual enrollment program.
- We in the process of respectfully questioning the legality and propriety of the above transaction.
- Note 8 on page 26 describes that the School made additional improvements to the leased premises with its own funds, and the landlord has agreed upon expiration of the existing lease agreement to make a contribution to the School. Please provide us 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, 3) copies of the approved Governing Board meeting minutes of Doral Academy High School (or Doral Academy, Inc.) in which the said transactions were contemplated and approved, 4) copies of the landlord's audited financial statements and tax returns for the most recent two years.

*Office of Management and Compliance Audits*

*School Board Administration Building • 1450 N.E. 2nd Ave. • Suite 415 • Miami, FL 33132*

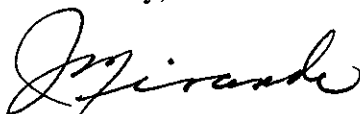
*305-995-1436 • 305-995-1331 (FAX) • <http://mca.dadeschools.net>*

Also, it appears that the legal entity, Doral Academy, Inc., as well as many of its schools, received in excess of \$500,000 in Federal awards during the subject fiscal year. Were OMB Circular A-133 audits (Single Audit) conducted? Please provide said audits or other explanation.

Please respond to us in writing by Friday November 2, 2012.

Should you have any questions, you may contact me at 305-995-1314 (JMiranda2@dadeschools.net) or Mr. Jon Goodman at 305-995-1323 (jgoodman@dadeschools.net).

Sincerely,



Julio C. Miranda, CPA, CFE  
Assistant Chief Auditor  
Management and Compliance Audits

JCM:lh  
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cc: Mr. Jose F. Montes de Oca  
Mr. Walter J. Harvey  
Dr. Daniel Tosado  
Dr. Richard H. Hinds  
Ms. Milagros R. Fornell  
Dr. Helen S. Blanch  
Ms. Judith M. Marte  
Ms. Connie Pou  
Ms. Melinda L. McNichols  
Ms. Tiffanie A. Pauline  
Mr. Jon Goodman  
HLB Gravier, LLP [npastor@hlbgravier.com](mailto:npastor@hlbgravier.com)