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ASPIRA SOUTH YOUTH LEADERSHIP CHARTER SCHOOL
A Program of ASPIRA OF FLORIDA, INC.
(a nonprofit organization)

SPECIAL PURPOSE FINANCIAL STATEMENTS

FISCAL YEARS ENDED JUNE 30, 2010 AND 2009

ASPIRA SOUTH YOUTH LEADERSHIP CHARTER SCHOOL
A Program of ASPIRA OF FLORIDA, INC.
(a nonprofit organization)

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INDEPENDENT AUDITORS' REPORT



Alberni, Caballero
& Company, L.L.P.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Officers of
ASPIRA of Florida, Inc.
Miami, Florida

We have audited the accompanying special purpose financial statements of ASPIRA South Youth Leadership Charter School (the "School"), a program of ASPIRA of Florida, Inc. (a nonprofit organization) as of and for the fiscal years ended June 30, 2010 and 2009 as listed in the table of contents. These special purpose financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these special purpose financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As explained in Note 1 to the special purpose financial statements, the financial statements being presented are only for the School referred to above, which is a program of ASPIRA of Florida, Inc. The special purpose financial statements do not include the statement of financial position, activities and cash flows of ASPIRA of Florida, Inc. (a nonprofit organization). Accordingly, the accompanying special purpose financial statements are not intended to present the financial position of ASPIRA of Florida, Inc. as of June 30, 2010 and 2009 or its results of operations and cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2010 and 2009, and the changes in its net assets and cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

To the Board of Directors and Officers of
ASPIRA of Florida, Inc.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 27, 2010 on our consideration of the School's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Alberni Caballero & Company, LLP

Coral Gables, Florida
August 27, 2010

SPECIAL PURPOSE FINANCIAL STATEMENTS

ASPIRA SOUTH YOUTH LEADERSHIP CHARTER SCHOOL
A Program of ASPIRA of FLORIDA, INC.
(a nonprofit organization)
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current assets:		
Due from the Miami-Dade County School Board		
-State of Florida Capital Outlay Distribution	\$ 16,242	\$ 20,668
Due from ASPIRA of Florida, Inc.	<u>820,259</u>	<u>896,586</u>
Total current assets	<u>836,501</u>	<u>917,254</u>
Capital Assets, Net	<u>360,390</u>	<u>262,461</u>
Total assets	<u>\$ 1,196,891</u>	<u>\$ 1,179,715</u>
<u>LIABILITIES</u>		
Long-term liabilities:		
Compensated absences	<u>18,457</u>	<u>14,592</u>
Total long-term liabilities	<u>18,457</u>	<u>14,592</u>
<u>NET ASSETS</u>		
Net Assets:		
Temporarily restricted	-	20,668
Unrestricted	<u>1,178,434</u>	<u>1,144,455</u>
Total net assets	<u>1,178,434</u>	<u>1,165,123</u>
Total liabilities and net assets	<u>\$ 1,196,891</u>	<u>\$ 1,179,715</u>

ASPIRA SOUTH YOUTH LEADERSHIP CHARTER SCHOOL
A Program of ASPIRA OF FLORIDA, INC.
(A nonprofit organization)
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FISCAL YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
<u>Changes in Unrestricted Net Assets</u>		
Support and revenue		
Local-FTE	\$ 1,597,417	\$ 1,208,504
Federal grants	243,599	243,509
Local grants	27,819	13,590
Other	21,072	20,468
Interest	11,676	13,680
Total revenues	<u>1,901,583</u>	<u>1,499,751</u>
Net assets released from restrictions		
Satisfaction of program restrictions	<u>177,176</u>	<u>299,598</u>
Total net assets released from restrictions	<u>177,176</u>	<u>299,598</u>
	<u>2,078,759</u>	<u>1,799,349</u>
Expenses:		
Instruction (Teachers)	865,336	779,066
Pupil personnel services	68,310	42,713
Instructional media service	20,853	16,211
Instructional and curriculum development services	-	860
Instructional staff training services	27,012	-
General administration	90,284	78,381
School administration	215,418	139,215
Fiscal services	7,500	-
Student transportation services	214,440	137,578
Operation of plant	221,228	197,583
Maintenance of the plant	114,461	77,053
Food services	147,973	90,343
Community services	6,579	10
Depreciation	45,386	35,242
Total expenses	<u>2,044,780</u>	<u>1,594,255</u>
Increase in unrestricted net assets	<u>33,979</u>	<u>205,094</u>
<u>Changes in Temporarily Restricted Net Assets</u>		
Contributions and grants	156,508	130,036
Net assets released from restrictions	<u>(177,176)</u>	<u>(299,598)</u>
(Decrease) in temporarily restricted net assets	<u>(20,668)</u>	<u>(169,562)</u>
Increase in net assets	<u>13,311</u>	<u>35,532</u>
Net assets, beginning (2009 restated)	<u>1,165,123</u>	<u>1,129,591</u>
Net assets, ending	<u>\$ 1,178,434</u>	<u>\$ 1,165,123</u>

ASPIRA SOUTH YOUTH LEADERSHIP CHARTER SCHOOL
A Program of ASPIRA OF FLORIDA, INC.
(A nonprofit organization)
STATEMENTS OF CASH FLOWS

FISCAL YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 13,311	\$ 35,532
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	45,386	35,242
(Increase) decrease in:		
Due from School Board of Miami-Dade County		
-State of Florida Capital Outlay Distribution	4,426	169,563
Increase (decrease) in:		
Due to/from ASPIRA of Florida, Inc., net	76,327	(71,968)
Compensated absences	<u>3,865</u>	<u>4,247</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>143,315</u>	<u>172,616</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(143,315)</u>	<u>(172,616)</u>
NET CASH (USED IN) INVESTING ACTIVITIES	<u>(143,315)</u>	<u>(172,616)</u>
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-
 BEGINNING CASH AND CASH EQUIVALENTS	-	-
 ENDING CASH AND CASH EQUIVALENTS	<u>\$ -</u>	<u>\$ -</u>

ASPIRA SOUTH YOUTH LEADERSHIP CHARTER SCHOOL
A Program of ASPIRA OF FLORIDA, INC.
(a nonprofit organization)
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2010 and 2009

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

ASPIRA of Florida, Inc. (the "Organization") was incorporated on March 2, 1981 in the State of Florida, and is a non-profit organization operating in Miami-Dade, Broward and Palm Beach counties.

The overall purpose of the Organization is to foster the social advancement of the Puerto Rican/Latino community by empowering its youth in the pursuit of educational excellence through leadership development programs that emphasize commitment to the community. ASPIRA's programs are grouped into two major categories: a) Youth Leadership Development/Outreach (YLD) and b) Youth Leadership Charter Schools.

On February 9, 2000, the Miami-Dade County School Board approved the application submitted by the Board of Directors of ASPIRA of Florida, Inc. for the creation of the ASPIRA South Youth Leadership Charter School (the "School"). The School is accounted for as program of the Organization. The governing body of the School is the Organization's Board of Directors.

The School operates under a charter of the sponsoring school district, the Miami-Dade County School Board (the "School Board"). The School's charter was approved by the Board of Directors on May 18, 2000 and is effective until June 30, 2015. The charter may be renewed for up to an additional five (5) years by mutual written agreement between the School and the School Board. At the end of the term of the charter, the School Board may choose not to renew the charter under grounds specified in the charter in which case the School Board is required to notify the School in writing at least 90 days prior to the charter's termination. Pursuant to Section 228.056(11)(e) of the Florida Statutes, the charter school contract provides that in the event the School is dissolved or terminated, any unencumbered funds and all School property purchased with public funds automatically revert to the School Board. During the term of the charter, the School Board may also terminate the charter if good cause is shown.

Enrollment and Grade Configuration

<u>Schools Name and Addresses</u>	<u>Location No.</u>	<u>Grades</u>	<u>Enrollment</u>	<u>School Principal</u>
ASPIRA South Youth Leadership Charter School 14412 S.W. 288 Street, Leisure City, FL 33033	6060	6 th , 7 th , and 8 th	282	Jason Trinidad/ Hector Martinez

Governance Structure

The Board of Directors of ASPIRA of Florida, Inc. governs the School through the School's Advisory Council (governing board). The Board of Directors of ASPIRA of Florida, Inc. consists of the following members:

Victor Vazquez-Hernandez, Ph.D	Chairperson
Ruth E. Pacheco	Vice-Chair Fund Raising
Miream Sierra, MBA	Vice-Chair Programs and Planning
Edward Hernandez, Esq.	Secretary
Tulia Badillo	Treasurer
Alvaro D. Alberttis	Board member
Aymet Chaples	Interim President and CEO (non-voting member)

School Advisory Councils (SAC)

The SAC's are composed of the Board Chair and one other Board member, the President and CEO, Vice-President of Charter School Operations, the School Principal (a non-voting member), and a parent representative.

Chairperson	Victor Vazquez-Hernandez
Board member	Miream Sierra
Board member	Alvaro D. Alberttis
Parent representative	Lisette Piloto
Interim President and CEO	Aymet Chaples (*)
Principal	Hector Martinez (*)

(*) Non Voting Member

Financial Statement Presentation

For financial reporting purposes, ASPIRA South Youth Leadership Charter School is a program of ASPIRA of Florida, Inc. and is included in the Organization's annual financial statements.

The special purpose financial statements present the financial position, activities and cash flows of ASPIRA South Youth Leadership Charter School only and do not include the assets, liabilities, net assets and statements of activities and cash flows of ASPIRA of Florida, Inc. (a nonprofit organization). Accordingly, the accompanying special purpose financial statements are not intended to present the financial position of ASPIRA of Florida, Inc. as of June 30, 2010 and 2009 or its results of operations and cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The School uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

Restricted and Unrestricted Revenue

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Funds provided by the School Board through the State's Charter School Capital Outlay Funding pursuant to Section 228.0561 of the Florida Statutes are recorded as temporarily restricted support until the Organization submits a Capital Outlay Plan to the School Board and the School Board accepts the Capital Outlay Plan and releases the funds.

Funds received from the Miami-Dade County Public School Board (the "School Board") and the State of Florida for the operations of the School are recorded as exchange transactions.

Cash and Cash Equivalents

For purposes of the statement of cash flows, short-term marketable investments purchased with an original maturity date of three months or less are considered to be cash equivalents.

Capital Assets

Capital assets consist of buildings, leasehold improvements, furniture and equipment, and textbooks, are recorded at cost and depreciated using the straight-line method over a three to ten year estimated useful lives or in the case of leasehold improvements over the life of the lease. Contributed property and equipment is recorded at fair value at the date of donation. The School capitalizes assets with cost greater than \$500 and a useful life greater than one year.

Repairs and maintenance are expensed as incurred. Improvements which increase the life of the assets are capitalized. The carrying amount of assets sold are retired and the related accumulated depreciation is eliminated in the year of disposal and the resulting gain or loss is credited or charged to operations.

Due To/From ASPIRA of Florida, Inc.

The School is accounted for as a program of ASPIRA of Florida, Inc. under a pooled cash system. All cash is received/paid by the Organization and Due To/From accounts are debited or credited for amounts owed to or due from the School. Interest earned on funds held by the Organization on behalf of the School is allocated back to the School based on the balances of the Due To/From at year end.

Compensated Absences

Non-instructional employees of the School earn a vested right to compensation for unused vacation and sick time up to a maximum of 240 hours for vacation and 160 hours for sick time based on their years of service. Upon separation from employment, only unused vacation time is paid to the employee. Accordingly, the School has made an accrual for vacation time compensation that employees have earned but not taken.

Revenue Sources

Student funding is provided by the State of Florida through the School Board of Miami-Dade County, Florida. Such funding is recorded as Full-Time Equivalent (FTE) nonspecific revenue. In accordance with the Charter Agreements, the School Board retains two percent as an administrative fee. This funding is received on a pro rata basis over the twelve month period and is adjusted for changes in full-time equivalent student population. After review and verification of FTE reports and supporting documentation, the Florida Department of Education may adjust subsequent fiscal period allocations of FTE funding for prior year's errors by its review as well as to prevent the statewide allocation from exceeding the amount authorized by the State Legislature. Normally, such adjustments are reported in the year the adjustments are made.

Income Taxes

The Organization; and therefore the School; is a not-for-profit organization that is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as a public supported organization.

Use of Estimates

The preparation of financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States of America. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the period reported. These estimates include assessing the collectibility of receivables, the use and recoverability of inventory, and the useful lives and impairment of tangible assets. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statement in the period they are determined to be necessary. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

II. TEMPORARILY RESTRICTED NET ASSETS

Capital Outlay Funds

During 2010 and 2009, the School Board received an additional \$156,508 and \$130,036; respectively, of Section 228.0561, F.S., Charter Schools Capital Outlay Funding from the State on behalf of the School. The funds have been deposited with the School Board and will be distributed once the School incurs expenses in accordance with approved Capital Outlay Plans by the School Board and follow other guidelines developed by the Florida Department of Education. As of June 30, 2010 and 2009, the School has recorded a receivable from the School Board of \$16,242 and \$20,668; respectively, of which \$-0- and \$20,668 have been recorded as temporarily restricted support. In 2010 and 2009, the School released \$177,176 and \$299,598; respectively, from restrictions by incurring expenses in accordance with approved Capital Outlay Plans.

III. CAPITAL ASSETS

Capital assets consist of the following:

	June 30,	
	<u>2010</u>	<u>2009</u>
Buildings and building improvements	\$ 176,015	\$ 172,648
Vehicles	17,100	-
Furniture and equipment	248,834	155,231
Textbooks	<u>49,281</u>	<u>18,359</u>
	491,230	346,238
Less: Accumulated depreciation	<u>(130,840)</u>	<u>(83,777)</u>
	<u>\$360,390</u>	<u>\$262,461</u>

IV. 403 (b) THRIFT RETIREMENT PLAN

Effective July 1, 1997, the Organization established a 403 (b) Thrift Retirement Plan (the "Plan") created in accordance with Internal Revenue Service Code Section 403(b) for all full-time employees of the Organization. Employees of the School are eligible to participate in the Plan. There are no minimum age or service requirements to contribute to the Plan and employees may contribute up to 16% of their gross salary. Employer contributions equal 100% of the first 2% of the participants' gross salary. To be eligible for employer contributions, the participant must be at least 21 years of age and have provided one year of service. Employer contributions are 100% vested upon the participant's 65th birthday, or if earlier, upon completion of a three year vesting period. As of June 30, 2010 and 2009, there were 10 and 9, employees from the School participating in the Plan. For the fiscal year ended June 30, 2010 and 2009, the School contributed approximately \$7,600 and \$5,700 to the Plan; respectively.

The Plan is held in a trust for the exclusive benefit of the participants and their beneficiaries, consequently, the School has no fiduciary responsibility therefore the net assets of the Plan are not included in the School's special purpose financial statements.

V. COMMITMENTS AND CONTINGENCIES

School Facilities Lease

The School leased its facilities under the terms of an operating lease with monthly payments totaling approximately \$10,241. The lease expired on August 31, 2009 and was renewed on a month to month basis until December 2009 at \$10,241 per month.

Rent expense under this lease totaled approximately \$51,000 and \$123,000 during 2010 and 2009, respectively.

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the School. The amount, if any, of expenses which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

VI. RELATED PARTY TRANSACTIONS

School Facilities Lease

In January 2010, the School entered into a long-term operating lease for its facilities, with ASPIRA of Florida, Inc. The lease called for monthly rental payments of \$22,000 per month starting on January 1, 2010 through June 30, 2018.

Rent expense paid to ASPIRA of Florida, Inc. under this lease totaled approximately \$88,000 for 2010 and is included under "Operation of Plant" in the statement of activities.

The minimum future rentals to be paid by the School are as follows:

<u>June 30,</u>	
2011	\$ 264,000
2012	264,000
2013	264,000
2014	264,000
2015	264,000
2016-2018	<u>792,000</u>
	<u>\$2,112,000</u>

VII. RISK MANAGEMENT

Insurance for general liability, automotive liability, and property coverages are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

VIII. MANAGEMENT FEE

Pursuant to the Charter School contract with the School Board, the School Board is paid a management fee of 5% of the qualifying revenues of the School. For the fiscal years ended June 30, 2010 and 2009, management fees paid to the School Board amounted to \$84,075 and \$63,605; respectively.

IX. PRIOR PERIOD ADJUSTMENT

Unrestricted net assets as of June 30, 2008 have been adjusted for compensated absences owed to non-instructional employees of the School. The effect of these corrections decreased beginning unrestricted net assets for 2008 by \$10,345.

The following restatements resulted in adjustments to June 30, 2008 net assets, as follows:

Balance at June 30, 2008	\$1,139,936
Adjustments to Net Assets:	
To record compensated absences as of June 30, 2008	<u>(10,345)</u>
Restated Balance at June 30, 2008	<u>\$1,129,591</u>

To the Board of Directors and Officers of
ASPIRA of Florida, Inc.

6. Section 10.854(1)(e)2., Rules of the Auditor General, requires a statement be included as to whether or not the school has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
7. Pursuant to Sections 10.854(1)(e)7.a. and 10.855(10), Rules of the Auditor General, we have applied financial condition assessment procedures. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Pursuant to Chapter 119, Florida Statutes, this management letter is public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of the Board of Directors of ASPIRA of Florida, Inc., School's management, the Auditor General of the State of Florida and the School Board of Miami-Dade County and is not intended to be and should not be used by anyone other than those specified parties.

Alberni Caballero & Company, LLP

Coral Gables, Florida
August 27, 2010

ASPIRA SOUTH YOUTH LEADERSHIP CHARTER SCHOOL
A Program of ASPIRA OF FLORIDA, INC.
(a nonprofit organization)
SCHEDULE OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2010

I. CURRENT YEAR FINANCIAL STATEMENT RECOMMENDATIONS

2010-1 FINANCIAL AND PROGRAM COST ACCOUNTING AND REPORTING FOR FLORIDA SCHOOLS ("RED BOOK")

In accordance with Florida Statute 1002.33(9)(g), in order to provide financial information that is comparable to that reported for other public schools, a charter school must maintain all financial records that constitute its accounting system in accordance with the accounts and codes prescribed in the most recent issuance of the publication titled "Financial and Program Cost Accounting and Reporting for Florida Schools" or more commonly known as the "Redbook." However, at the discretion of the charter school governing board, a charter school may elect to follow generally accepted accounting principles for not-for-profit organizations, but must reformat this information for reporting in accordance with the state-required formats for inclusion in the sponsor's financial statements. The uniform chart of accounts provided for in the Redbook prescribes the account structure for fund level reporting.

The Redbook is incorporated by reference in Florida Department of Education Rule 6A1.001, Florida Administrative Code and provides charter schools with a uniform chart of accounts for budgeting and financial reporting purposes. Topics addressed within the Redbook include governmental accounting standards, program cost accounting and reporting, and school internal funds.

Currently the School maintains its accounting using Quickbooks and then manually reformats the information for reporting with the state-required formats. However, we noted that the manual conversions have caused some inconsistencies in classification of accounts. We recommend that the School automate this conversion to the state-required formats.

Managements Response:

We agree with the Auditors' recommendation and will update the Quickbooks chart of accounts using the guidance provided in the Red Book.

III. STATUS OF PRIOR YEAR FINANCIAL STATEMENT RECOMMENDATIONS

OTHER MATTER

2009-1 REPORTING- FOOD AND NUTRITION

During our participant file testing we noted that 9 of the 15 files selected for testing did not have a completed "Free and Reduced Price School Meals Family Application". All of the applications did have the required determining official's signature; however, they did not have a confirming official's signature. Of the 15 forms reviewed, 9 did not have the confirming official's signature. The confirming official's signature is not required but it would strengthen internal controls over the application process. We also noted the three schools were not consistent in the application process; for example one school included the confirming official's signature in all of its application and also a printout from the "Internet Student Information System" (ISIS) of Miami Dade County Public Schools as support for the participant's eligibility. We recommend that the Schools strengthen their internal controls over the completion of the "Free and Reduced Price School Meals Family Application" by requiring all schools to have a confirming official sign the application and also include the printout from the ISIS system.

Current Year Status:

During 2010, the School implemented the recommendation. This recommendation will not be repeated.