

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 6, 2011 at 12:30 p.m. in Room 916

1. Welcome, Introductions, and Moment of Reflection	Mr. Willie Kemp ABAC Vice Chair
2. Approval of the Minutes of the Special School Board Audit and Budget Advisory Committee of September 6, 2011	Mr. Willie Kemp ABAC Vice Chair
3. Approval of the Minutes of the School Board Audit and Budget Advisory Committee of September 27, 2011	
EXTERNAL AUDITS:	
4. Presentation of the Charter Schools and Community Based Organizations Audited Financial Statements FYE June 30, 2011	Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits
a. Five Charter School with Serious, unresolved Fiscal Concerns	Dr. Helen Blanch, Assistant Superintendent School Operations
<ul style="list-style-type: none"> • Balere Language Academy • Lincoln-Marti Hialeah • Lincoln-Marti International • Lincoln-Marti Little Havana • Oxford Academy 	Ms. Martha Montaner, Administrative Director Alternative Education
b. Four Charter Schools with Fiscal concerns that Have Been Resolved to Our Satisfaction	
<ul style="list-style-type: none"> • Advanced Learning Charter School • Coral Reef Montessori • Mater Academy • Somerset Silver Palms 	
c. Community Based Organizations	
<ul style="list-style-type: none"> • AMIkids Miami-Dade Inc. • Richmond-Perrine Optimist Club, Inc. 	
5. Presentation of the Annual Financial Statements, Educational Impact Fee Fund for FYE June 30, 2011	Ms. Cynthia Borders-Byrd, Managing Member Cynthia Borders-Byrd, CPA, LLC
6. a. Presentation of the Audit of WLRN Television and Radio Stations for FYE June 30, 2011	Mr. Anthony Brunson, Partner Sharpton, Brunson & Company, P.A.
b. Financial Statements from Friends of WLRN, Inc.	Mr. Jorge Perez-Alvarez, Interim CEO Friends of WLRN, Inc.
7. Presentation of the Audit of Magnet Education Choice Association, Inc. (MECA) for FYE June 30, 2011	
8. Presentation of the Dade Schools Athletic Foundation, Inc. for FYE June 30, 2011	
9. Presentation of the Miami-Dade Coalition Community Education, Inc. for FYE June 30, 2011	

**The next Audit Committee Meeting is scheduled for
January 31, 2012 at 12:30 p.m. in Conference Room #916**

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EXTERNAL AUDITS CONTINUED:	
10. a. Presentation of the Comprehensive Annual Financial Report and Summary of Audit Results for FYE June 30, 2011	Mr. Donovan Maginley, Partner McGladrey & Pullen LLP
	Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer
b. Management Letter for FYE June 30, 2011	Ms. Connie Pou, Controller
11. Monthly Financial Report Unaudited – For the Period Ending September 2011	Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer
	Ms. Connie Pou, Controller
12. Presentation of the Report on Significant Financial Trends and Findings in 2009-2010 Fiscal Year Audit of District School Boards, Report No. 2012-023	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
13. Presentation of the Report on Significant Financial Trends and Findings in Charter Schools and Charter Career Technical Center 2009-2010 Fiscal Year, Report No. 2012-022	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
INTERNAL AUDITS:	
14. Internal Audit Report - Selected Schools	Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits
	Mr. Freddie Woodson, Deputy Superintendent District/School Operations
	Mr. Nikolai P. Vitti, Assistant Superintendent Education Transformation
15. Internal Audit Report – Review of Internal Controls Over Maintenance Contracted Services, Supplies and Equipment Purchases	Mr. Trevor Williams, Assistant Chief Auditor Operational and performance Audits
	Mr. Jaime Torrens, Chief Facilities Officer Office of School Facilities
16. Internal Audit Report – Audit of Year-End Inventories as of June 30, 2011	Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits
OTHER REPORTS:	
17. Office of Management and Compliance Audits' Activity Report	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
18. Third Annual Report for the M-DCPS Office of the Inspector General, Fiscal Year 2010-2011	Ms. Patra Liu, Assistant Inspector General Office of the Inspector General

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NEW BUSINESS:	ABAC Members
OLD BUSINESS:	ABAC Members
Adjournment	Mr. Willie Kemp ABAC Vice Chair

Two or more members of the School Board of Miami-Dade County, Florida may be present and may participate at this meeting.

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