

**AGENDA**  
**SCHOOL BOARD AUDIT COMMITTEE (Room 916)**  
**December 8, 2009**

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1. Introductions	Mr. Frederick F. Thornburg, Esq. Audit Committee Chair
2. <a href="#">Approval of the Minutes of the School Board Audit Committee of September 8, 2009</a>	Mr. Frederick F. Thornburg, Esq. Audit Committee Chair
3. General Observations and Comments  (a) New Standardized Approach for Addressing Audit Committee Duties  (b) <a href="#">Report of Ad Hoc Sub-Committee on Budgetary Proposal</a>	Mr. Frederick F. Thornburg, Esq. Audit Committee Chair  Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits  Mr. Manuel Gonzalez, CPA Audit Committee Vice Chair
<b>EXTERNAL AUDITS:</b>	
4. (a) <a href="#">Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2009</a>  (b) <a href="#">Summary of Audit Results</a>	Mr. Michael Pattillo, Partner Ernst & Young, LLP  Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer
5. <a href="#">Management Letter for Fiscal Year Ended June 30, 2009</a>	Ms. Connie Pou, Controller
6. <a href="#">Annual Financial Statements, Educational Impact Fee Fund for Fiscal Year Ended June 30, 2009</a>	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA, LLC
7. <a href="#">Audit of the WLRN Television and Radio Stations for Fiscal Year Ended June 30, 2009</a>	Mr. Anthony Brunson, Partner Sharpton, Brunson & Company, P.A.
8. <a href="#">Audit of the Magnet Education Choice Association, Inc. (MECA) for Fiscal Year Ended June 30, 2009</a>	
9. <a href="#">Audit of the Dade Schools Athletic Foundation, Inc. for Fiscal Year Ended June 30, 2009</a>	
10. <a href="#">Audit of the Miami-Dade Coalition Community Education, Inc. for Fiscal Year Ended June 30, 2009</a>	
11. (a) <a href="#">Auditor General Report No. 2010-022, Report on Financial Trends and Significant Findings in Audits of District School Boards, for the Fiscal Year Ended June 30, 2008</a>  (b) <a href="#">Auditor General Report No. 2010-042, Report on Financial Trends and Significant Findings Identified in Charter School and Charter Technical Career Center Audit Reports</a>	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits

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<p>12. <a href="#">KPMG Examination Report – Miami-Dade County Public Schools</a></p>	<p>Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p>
<p>13. <a href="#">Review of Audited Financial Statements FYE June 30, 2009 for the following 37 Charter Schools:</a></p> <p>(a) Financial Distress Condition (5)</p> <ul style="list-style-type: none"> <li>• Balere Language Academy</li> <li>• Richard Allen Leadership Academy</li> <li>• Rise Academy of Miami</li> <li>• Sandor Wiener School of Opportunity, North</li> <li>• Sandor Wiener School of Opportunity, So.</li> </ul> <p>(b) Other Financial Matters (4)</p> <ul style="list-style-type: none"> <li>• Coral Reef Montessori Academy</li> <li>• Excel Academy North</li> <li>• Miami Community Charter</li> <li>• Oxford Academy of Miami</li> </ul> <p>(c) Charter Schools With No Significant Financial Matters (28)</p> <ul style="list-style-type: none"> <li>• Aventura School of Excellence (1)</li> <li>• Archimedean Schools (3)</li> <li>• Doral Academies (4)</li> <li>• Lawrence Academies (3)</li> <li>• Mater Academies (13)</li> <li>• Pinecrest Academies (4)</li> </ul> <p>(d) <a href="#">Review of Two Community Based Organization Financial Statements FYE June 30, 2009 and One Interim Financial Improvement Plan</a></p> <ul style="list-style-type: none"> <li>• AMIkids Miami-Dade, Inc.</li> <li>• Richmond-Perrine Optimist Club, Inc.</li> <li>• Cuban American National Council, Inc.</li> </ul>	<p>Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits</p> <p>Ms. Enid Weisman, Assistant Superintendent School Operations</p> <p>Ms. Martha Montaner, Administrative Director Alternative Education</p> <p>Mr. Miguel Torres, Principal Education Alternative Outreach Program</p>
<p><b>INTERNAL AUDITS:</b></p>	
<p>14. <a href="#">Office of Management and Compliance Audits' Activity Report</a></p>	<p>Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p>
<p>15. <a href="#">Internal Audit Report - Selected Schools</a></p>	<p>Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits</p> <p>Mr. Freddie Woodson, Deputy Superintendent District/School Operations</p>
<p>16. <a href="#">Miami-Dade Schools Police Department Procurement Card and Other Purchases</a></p>	<p>Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits</p>

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	Mr. Charles J. Hurley Interim Chief of Police and District Security
17. <a href="#">Audit of Year-End Inventories-Textbook Inventory Services; Food &amp; Nutrition; Stores and Mail Distribution; Maintenance Materials Management; and Transportation as of June 30, 2009</a>	Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits
18. (a) <a href="#">Forensic Audits – Requested by School Board Member</a>	Mr. Frederick F. Thornburg, Esq. Audit Committee Chair
(b) <a href="#">Results of Informal meeting of Audit Committee Chair, Chief Auditor and Ernst &amp; Young, LLP</a>	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits  Mr. Michael Pattillo, Partner Ernst & Young, LLP
<b>OTHER REPORTS:</b>	
19. (a) <a href="#">Inspector General Report – Falsification of Overtime Hours Worked by a Former Miami-Dade County Schools Police Department Sergeant at Campbell Drive Middle School</a>	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
(b) <a href="#">M-DCPS Office of the Inspector General – Annual Report Fiscal Year 2008-2009</a>	
(c) <a href="#">Ethics Advisory Committee Annual Report Fiscal Year 2008-2009</a>	
<b>FOLLOW-UPS:</b>	
20. <a href="#">Legal Opinion on TOKLA FTE Revenue Disallowance</a>	Mr. Walter J. Harvey School Board Attorney
<b>OTHER BUSINESS:</b>	
21. New Business	
• <a href="#">Request from Ernst &amp; Young LLP for Additional Audit Fees Due to Work Related to ARRA Funds</a>	Mr. Michael Pattillo, Partner Ernst & Young LLP
<b>Adjournment</b>	

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

**The next Audit Committee Meeting is scheduled for  
Tuesday, January 26, 2010 at 12:30 p.m. in Conference Room #916**