

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 11, 2018 at 12:30 p.m. Room 916

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| <p>1. Welcome and Introductions</p> <ul style="list-style-type: none"> • Remembrance of Mr. Donovan Maginley, Partner RSM US LLP | <p>ABAC Chair</p> |
| <p>2. <u>Conduct Election of Chair and Vice Chair (ACTION)</u> <u>(Oral Presentation)</u></p> | <p>ABAC Members</p> |
| <p>3. <u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 18, 2018 (ACTION)</u></p> | <p>ABAC Chair</p> |
| <p>AUDIT REPORTS:</p> | |
| <p>4. <u>General Obligation Bond (GOB) External Independent Audit Update (INFORMATIONAL)</u></p> | <p>Ms. Maria T. Gonzalez, Chief Auditor Office of Management and Compliance Audits</p> <p>S. Davis & Associates, P.A.</p> |
| <p>5. Presentation of the Comprehensive Annual Financial Report (CAFR), Auditor's Communication of Audit Results, Management Letter and Single Audit For Fiscal Year Ended June 30, 2018 (ACTION)</p> | <p>Mr. Brett Friedman, Partner RSM US LLP</p> <p>Mr. Ron Y Steiger, Chief Financial Officer</p> <p>Ms. Daisy Naya, Controller</p> |
| <p>6. <u>Monthly Financial Report Unaudited – For the Period Ending September 2018 (INFORMATIONAL)</u></p> | <p>Mr. Ron Y Steiger, Chief Financial Officer</p> <p>Ms. Daisy Naya, Controller</p> |
| <p>7. <u>Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2018 (ACTION)</u></p> | <p>Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC</p> <p>Mr. Jaime G. Torrens, Chief Facilities Officer</p> |
| <p>8. <u>Presentation of the Financial Statements of the Magnet Educational Choice Association, Inc. (MECA) for FYE June 30, 2018 (ACTION)</u></p> | <p>Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC</p> <p>Dr. Robert D. Strickland, Administrative Director School Choice and Parental Options</p> |
| <p>9. <u>Internal Audit Report – Limited Scope Review of Certain Expenditures and Payroll Activities of the Schools Police Department – National Association of School Safety and Law Enforcement Officials Conference (NASSLEO) (ACTION)</u></p> | <p>Mr. Jon Goodman, Assistant Chief Auditor Operational and Performance Audits</p> <p>Mr. Jose L. Dotres, Chief Human Capital Officer Edwin Lopez, Chief of Police and District Security</p> |
| <p>10. <u>Internal Audit Report - Selected Schools/Centers (ACTION)</u></p> | <p>Ms. Elvira Sanchez, District Director School Audits</p> <p>Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer</p> |

**The next Audit and Budget Advisory Committee Meeting is scheduled for
February 5, 2019 at 12:30 p.m. in Conference Room #916**

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| <p>11. Internal Audit Report – Audit of Inventories as of June 30, 2018 (ACTION)</p> | <p>Mr. Richard Yanez, District Audit Director</p> <p>Mr. Ron Y. Steiger, Chief Financial Officer</p> <p>Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer</p> |
| <p>12. Presentation for 57 of 130 Charter Schools Audited Financial Statements Fiscal Year Ended June 30, 2018 (ACTION)</p> | <p>Mr. Jon Goodman, Assistant Chief Auditor</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p> |
| <ul style="list-style-type: none"> • Aspira Arts Deco Charter School • Aspira Leadership and College Preparatory Academy • Aspira Raul Arnaldo Martinez Charter School • Advantage Academy of Math and Science at Waterstone • Advantage Academy Santa Fe Charter School • Aventura City of Excellence School • Doral International Academy of Math and Science • Everglades Preparatory Academy • Everglades Preparatory High School • iMater Academy • iMater Academy Middle School • iMater Preparatory Academy High School • Mater Academy • Mater Academy at Mt. Sinai • Mater Academy Bay • Mater Academy Bay Middle • Mater Academy East Charter High School • Mater Academy East Charter Middle School • Mater Academy East Charter School • Mater Academy High School • Mater Academy High School of International Studies • Mater Academy Lakes High School • Mater Academy Lakes Middle School • Mater Academy Miami Beach • Mater Academy Middle School • Mater Academy Middle School of International Studies • Mater Academy of International Studies • Mater Academy Virtual Middle High • Mater Brickell Preparatory Elementary • Mater Gardens Academy • Mater Gardens Academy Middle School • Mater Grove Academy • Mater International Academy • Mater Performing Arts & Entertainment Academy • Palm Glades Preparatory Academy • Palm Glades Preparatory High School • Somerset Academy • Somerset Academy at Silver Palms • Somerset Academy Bay • Somerset Academy Bay Middle School • Somerset Academy Charter Elementary School (So. Homestead) • Somerset Academy Charter High School • Somerset Academy Charter High School (So. Homestead) • Somerset Academy Charter Middle School • Somerset Academy Charter Middle School (So. Homestead) • Somerset Academy Charter Middle School (So. Miami Campus) • Somerset Academy High School (South Campus) • Somerset Academy Middle School (South Miami Campus) • Somerset Academy Virtual Middle High School • Somerset Arts Academy • Somerset Gables Academy • Somerset Oaks Academy • Somerset Preparatory Academy at Silver Palms • Somerset Preparatory Academy Sunset • Summerville Advantage Academy • The Charter School at Waterstone, Inc. • The Downtown Miami Charter School, Inc. | |
| <p>OTHER REPORTS:</p> | |
| <p>13. Legislative Update (INFORMATIONAL)</p> | <p>Ms. Iraida R. Mendez-Cartaya, Associate Superintendent Office Intergovernmental Affairs, Grants Administration, and Community Engagement</p> |
| <p>14. Update of the District Websites and the Americans with Disabilities Act (ADA) Compliance (INFORMATIONAL)</p> | <p>Ms. Maria T. Gonzalez, Chief Auditor</p> |
| <p>15. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</p> | <p>Ms. Maria T. Gonzalez, Chief Auditor</p> |
| <p>16. Conviction and Sentencing of Mr. Jean Ridore, Former Principal of the North Miami Adult Education Center, Ref. SB-1314-1014 (INFORMATIONAL)</p> | <p>Office of the Inspector General</p> <p>Mr. Tom Knigge, Supervisory Special Agent</p> |
| <p>OLD BUSINESS:</p> | <p>ABAC Members</p> |
| <p>NEW BUSINESS:</p> | <p>ABAC Members</p> |
| <p>ADJOURNMENT</p> | <p>ABAC Chair</p> |

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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