

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 3, 2013 at 12:30 p.m. Room 916

<p>1. A) Welcome, Introductions, and Moment of Reflection B) Newly appointed ABAC Member Ms. Marian L. Hasty, Esq. Appointment by Dr. Lawrence Feldman, School Board Vice Chair</p>	<p>Mr. Jeffrey B. Shapiro, Esq. ABAC Chair</p>
<p>2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 17, 2013 (ACTION)</p>	<p>Mr. Jeffrey B. Shapiro, Esq. ABAC Chair</p>
<p>DISTRICT REPORTS:</p>	
<p>3. Presentation of the Comprehensive Annual Financial Report, Auditor's Communication of Audit Results and Management Letter for FYE June 30, 2013 (ACTION)</p>	<p>Mr. Donovan Maginley, Partner McGladrey LLP</p> <p>Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
<p>4. Monthly Financial Report Unaudited – For the Period Ending September 2013 (INFORMATIONAL)</p>	<p>Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
<p>INTERNAL AUDITS:</p>	
<p>5. Audit of Questioned Financial Transactions of Doral Academy Charter High School (ACTION)</p>	<p>Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits</p> <p>Mr. Jon Goodman, Executive Audit Director</p> <p>Representative(s) from Doral Academy Charter High School</p>
<p>6. Internal Audit Report - Selected Schools (ACTION)</p>	<p>Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits</p> <p>Ms. Valtena G. Brown, Chief Operating Officer School Operations</p> <p>Dr. Pablo G. Ortiz, Associate Superintendent Education Transformation Office</p>
<p>7. Internal Audit Report - Audit of Internal Controls Over Derivative Instruments Management (ACTION)</p>	<p>Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits</p> <p>Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer</p> <p>Ms. Silvia Rojas, Treasurer Office of Treasury Management</p>
<p>8. Internal Audit Report – Audit of Year-End Inventories as of June 30, 2013 (ACTION)</p>	<p>Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits</p>

**The next Audit and Budget Advisory Committee Meeting is scheduled for
 January 28, 2014 at 12:30 p.m. in Conference Room #916**

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 3, 2013 at 12:30 p.m. Room 916

EXTERNAL AUDITS:	
<p>9. Presentation for 18 of 120 Charter Schools Audited Financial Statements FYE June 30, 2013 (ACTION)</p> <p><u>Eighteen Charter Schools with no significant fiscal issues</u></p> <p>Advantage Academy of Math and Science at Summerville Advantage Academy of Math and Science at Waterstone Advantage Academy Santa Fe Charter School Archimedean Academy Archimedean Middle Conservatory Archimedean Upper Conservatory Aventura City of Excellence School Downtown Miami Charter School, Inc. Everglades Preparatory Academy Everglades Preparatory Academy High School Florida International Academy Florida International Elementary Academy Miami Community Charter High School Miami Community Charter Middle School Miami Community Charter School Palm Glades Preparatory High School Summerville Advantage Academy The Charter School at Waterstone</p>	<p>Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p> <p>Mr. Jon Goodman, Executive Audit Director</p>
<p>10. Presentation of the Annual Financial Statements, Educational Facilities Impact Fee Fund for FYE June 30, 2013 (ACTION)</p>	<p>Ms. Cynthia Borders-Byrd, Managing Member Cynthia Borders-Byrd, CPA, LLC</p>
<p>11. Presentation of the Audit of WLRN Television and Radio Stations for FYE June 30, 2013 (ACTION)</p>	<p>Mr. Carlos M. Trueba, Partner Rodriguez, Trueba & Co., P.A.</p>
OTHER REPORTS:	
<p>12. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</p>	<p>Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p>
<p>13. Office of the Inspector General Final Report of Investigation Re: Violation of Industry Certification Exam Protocols for Adobe Photoshop and Dreamweaver Ref. SB1112-1016 (INFORMATIONAL)</p>	<p>Mr. Tom Knigge, Special Agent Office of the Inspector General</p> <p>Ms. Milagros R. Fornell, Chief of Staff</p> <p>Ms. Enid Weisman, Chief Human Capital Officer Office of Human Capital Management</p>
NEW BUSINESS:	ABAC Members
OLD BUSINESS:	Ms. Enid Weisman, Chief Human Capital Officer Office of Human Capital Management
<p>14. Status Report – Experience and Educational Requirements for School Treasurers (INFORMATIONAL)</p>	ABAC Members
ADJOURNMENT	Mr. Jeffrey B. Shapiro, Esq., ABAC Chair

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 and Budget Advisory Committee Meeting is scheduled for
January 28, 2014 at 12:30 p.m. in Conference Room #916**