

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 5, 2017 at 12:30 p.m. Room 916

1. Welcome and Introductions	ABAC Chair
2. Conduct Election of Chair and Vice Chair (ACTION) (Oral Presentation)	ABAC Members
3. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of October 10, 2017 (ACTION)	ABAC Chair
AUDIT REPORTS:	
4. 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, 2017 (ACTION)	Mr. Donovan Maginley, Partner RSM US LLP Mr. Ron Y Steiger, Chief Financial Officer Ms. Connie Pou, Controller
5. Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2017 (ACTION)	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC
6. Monthly Financial Report Unaudited – For the Period Ending September 2017 (INFORMATIONAL)	Mr. Ron Y Steiger, Chief Financial Officer Ms. Connie Pou, Controller
7. REVISED Office of Management and Compliance Audits 2017 Annual Report and 2018 Annual Audit Plan and Budget (ACTION)	Mr. José F. Montes de Oca, Chief Auditor
8. Mid-Point Audit/Review and Economic Impact of The General Obligation Bond (GOB) Program (ACTION)	Mr. José F. Montes de Oca, Chief Auditor
9. Internal Audit Report - Selected Schools/Centers (ACTION)	Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer

**The next Audit and Budget Advisory Committee Meeting is scheduled for
January 30, 2018 at 12:30 p.m. in Conference Room #916**

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 5, 2017 at 12:30 p.m. Room 916

<p>10. Internal Audit Report – Audit of Inventories as of June 30, 2017 (ACTION)</p>	<p>Mr. Trevor Williams, Assistant Chief Auditor Operational and Performance Audits</p> <p>Mr. Ron Y. Steiger, Chief Financial Officer</p> <p>Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer</p>
<p>11. Presentation for 21 of 128 Charter Schools Audited Financial Statements Fiscal Year Ended June 30, 2017 (ACTION)</p>	<p>Mr. Jon Goodman, Executive Audit Director</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p>
<ul style="list-style-type: none"> • Academy for International Education Charter School • Alpha Charter of Excellence, Inc. • Archimedean Academy • Archimedean Middle Conservatory • Archimedean Upper Conservatory • Aventura City of Excellence School • City of Hialeah Educational Academy, Inc. • Early Beginnings Academy • Excelsior Academies, Inc dba Excelsior Charter Academy • Excelsior Academies, Inc. dba Excelsior Language Academy of Hialeah • Florida International Academy • Highly Inquisitive & Versatile Education (HIVE) Preparatory School • Integrated Science and Asian Culture Academy, Inc. • Miami Community Charter High School, Inc. • Miami Community Charter Middle School, Inc. • Miami Community Charter School, Inc. • Miami Shores Village Charter School Authority dba Doctors Charter School of Miami Shores • Stellar Leadership Academy, Inc. • The Downtown Miami Charter School, Inc. • The Miami Boarding School, Inc. dba The Seed School of Miami • True North Classical Academy Charter School 	
<p>OTHER REPORTS:</p>	
<p>12. (a) Miami-Dade County Office of the Inspector General - Annual Report 2017-2018 (INFORMATIONAL)</p> <p>(b) Report on Fronting by M/WBE Electrical Subcontractor, Complete Power Systems, SB1516-1006 (INFORMATIONAL)</p>	<p>Office of the Inspector General</p> <p>Ms. Mary T. Cagle, Inspector General</p> <p>Mr. Tom Knigge, Supervisory Special Agent</p>
<p>13. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</p>	<p>Mr. José F. Montes de Oca, Chief Auditor</p>
<p>14. Internal Auditing in the Great City Schools (White Paper by Council of the Great City Schools) (INFORMATIONAL)</p>	<p>Mr. José F. Montes de Oca, Chief Auditor</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.

**The next Audit and Budget Advisory Committee Meeting is scheduled for
January 30, 2018 at 12:30 p.m. in Conference Room #916**