

**AGENDA**  
**SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)**  
**December 6, 2016 at 12:30 p.m. Room 916**

1. Welcome and Introductions	ABAC Chair
2. <a href="#"><u>Conduct Election of Chair and Vice Chair (ACTION)</u></a> <a href="#"><u>(Oral Presentation)</u></a>	ABAC Members
3. <a href="#"><u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 20, 2016 (ACTION)</u></a>	ABAC Chair
<b>AUDIT REPORTS:</b>	
4. Presentation of the Comprehensive Annual Financial Report, Auditor's Communication of Audit Results, and Management Letter Fiscal Year Ended June 30, 2016 (ACTION)	Mr. Donovan Maginley, Partner RSM US LLP  Mrs. Judith M. Marte, Chief Financial Officer  Ms. Connie Pou, Controller
5. <a href="#"><u>Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2016 (ACTION)</u></a>	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC
6. <a href="#"><u>Presentation of the Audit of Magnet Education Choice Association, Inc. (MECA) for FYE June 30, 2016 (ACTION)</u></a>	
7. <a href="#"><u>Monthly Financial Report Unaudited – For the Period Ending September 2016 (INFORMATIONAL)</u></a>	Mrs. Judith M. Marte, Chief Financial Officer  Ms. Connie Pou, Controller
8. <a href="#"><u>Internal Audit Report - Selected Schools/Centers (ACTION)</u></a>	Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits  Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer
9. <a href="#"><u>Internal Audit Report – Audit of Construction Program Management Support Services Contract (ACTION)</u></a>	Mr. Trevor L. Williams, Assistant Chief Auditor District Audits  Mr. Jaime Torrens, Chief Facilities Officer Office of School Facilities

**The next Audit and Budget Advisory Committee Meeting is scheduled for  
January 24, 2017 at 12:30 p.m. in Conference Room #916**

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<p>10. (a) <a href="#">Presentation for 43 of 126 Charter Schools Audited Financial Statements Fiscal Year Ended June 30, 2016 (ACTION)</a></p>	<p>Mr. Jon Goodman, Executive Audit Director  Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p>
<ul style="list-style-type: none"> <li>• Aventura City Of Excellence Charter School</li> <li>• City Of Hialeah Education Academy, Inc.</li> <li>• Doral Academy Charter Middle School</li> <li>• Doral Academy Of Technology</li> <li>• Doral Performing Arts &amp; Entertainment Academy</li> <li>• iMater Academy</li> <li>• iMater Academy Middle School</li> <li>• iMater Preparatory Academy High School</li> <li>• Integrated Science And Asian Culture Academy, Inc.</li> <li>• International Studies Charter High School</li> <li>• International Studies Charter Middle School</li> <li>• Just Arts And Management Charter Middle School</li> <li>• Keys Gate Charter High School</li> <li>• Mater Academy At Mt. Sinai</li> <li>• Mater Academy East Charter High School</li> <li>• Mater Academy East Charter Middle School</li> <li>• Mater Academy High School Of International Studies</li> <li>• Mater Academy Lakes Middle School</li> <li>• Mater Academy Middle School Of International Studies</li> <li>• Mater Brickell Preparatory Elementary</li> <li>• Mater Gardens Academy</li> <li>• Mater Grove Academy</li> </ul>	<ul style="list-style-type: none"> <li>• Mater International Academy</li> <li>• Mater Performing Arts &amp; Entertainment Academy</li> <li>• Pinecrest Academy (North Campus)</li> <li>• Pinecrest Academy (South Campus)</li> <li>• Pinecrest Preparatory Academy</li> <li>• Pinecrest Preparatory Academy Charter Middle School</li> <li>• Renaissance Elementary Charter School</li> <li>• Renaissance Middle Charter School</li> <li>• Somerset Academy</li> <li>• Somerset Academy Bay Middle School</li> <li>• Somerset Academy Charter Elementary School (South Homestead)</li> <li>• Somerset Academy Charter High School (South Homestead)</li> <li>• Somerset Academy Charter Middle School</li> <li>• Somerset Academy Charter Middle School (South Homestead)</li> <li>• Somerset Academy High School (South Campus)</li> <li>• Somerset Academy Middle School (South Miami Campus)</li> <li>• Somerset Oaks Academy</li> <li>• Somerset Preparatory Academy At Silver Palms</li> <li>• Somerset Preparatory Academy Sunset</li> <li>• The Doral Academy</li> <li>• Theodore R. And Thelma A. Gibson Charter School</li> </ul>
<p>(b) <a href="#">Department of Education Office of Inspector General - Final Audit Report – Nationwide Assessment of Charter and Education Management Organizations (INFORMATIONAL)</a></p>	<p>Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p>
<p><b>OTHER REPORTS:</b></p>	
<p>11. (a) <a href="#">Miami-Dade County Office of the Inspector General - Annual Report 2016-2017 (INFORMATIONAL)</a>          (b) <a href="#">Report on an Arrest at Cutler Bay Senior High School – Grand Theft, SB1516-1002 (INFORMATIONAL)</a></p>	<p>Office of the Inspector General Ms. Mary T. Cagle, Inspector General  Mr. Tom Knigge, Supervisory Special Agent</p>
<p>12. <a href="#">Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</a></p>	<p>Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p>
<p><b>OLD BUSINESS:</b></p> <p>a) <a href="#">Follow Up Keys Gate Outstanding Issue Regarding \$500,000 Undisclosed Payment - Keys Gate Charter High School (Informational)</a></p> <p>b) <a href="#">Follow Up Charter School Out of County Loans (Informational)</a></p>	<p>ABAC Members  Mr. Walter J. Harvey, School Board Attorney  Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p>
<p><b>NEW BUSINESS:</b></p>	<p>ABAC Members</p>
<p><b>ADJOURNMENT</b></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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