

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
January 28, 2014 at 12:30 p.m. Room 916

1. Welcome, Introductions, and Moment of Reflection	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair
2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of December 3, 2013 (ACTION)	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair
INTERNAL AUDIT S:	
3. Internal Audit Report - Selected Schools (ACTION)	Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits Ms. Valtena G. Brown, Chief Operating Officer School Operations Dr. Pablo G. Ortiz, Associate Superintendent Education Transformation Office
4. Audit of Questioned Financial Transactions of Doral Academy Charter High School (ACTION)	Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits Mr. Jon Goodman, Executive Audit Director Representative(s) from Doral Academy Charter High School
EXTERNAL AUDITS:	
5. Presentation for 31 of 120 Charter Schools and Two Community Based Organizations Audited Financial Statements FYE June 30, 2013 (ACTION) A) Thirty Charter Schools Audits with No Significant Fiscal Issues <ul style="list-style-type: none"> • Academir Middle • Academir West • Academy of International Education • Aspira Eugenio Maria de Hostos Charter • Aspira Raul Arnaldo Martinez Charter • Aspira South Youth Leadership Charter • Bridgepoint Academy Charter • Bridgepoint Academy InterAmerican • Bridgepoint Academy of Greater Miami Charter • Bridgepoint Academy of Village Green • City of Hialeah Educational Academy • Coral Reef Montessori Academy • Doctors Charter of Miami Shores • Early Beginnings Academy – Civic Center • Florida High School for Accelerated Learning - Green Springs High School 	Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support Mr. Jon Goodman, Executive Audit Director

**The next Audit and Budget Advisory Committee Meeting is scheduled for
March 11, 2014 at 12:30 p.m. in Conference Room #916**

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
January 28, 2014 at 12:30 p.m. Room 916

<p><u>External Audits continued</u></p> <ul style="list-style-type: none"> • Florida High School for Accelerated Learning – North Gardens High School • Florida High School for Accelerated Learning - North Park High School • Integrated Science and Asian Culture Academy • Keys Gate Charter School • Latin Builders Association Construction and Business Management Academy • Lawrence Academy Middle • Lawrence Academy Senior High • Miami Children’s Museum Charter • Ramz Academy K-5 • Ramz Academy Middle • Renaissance Elementary • Renaissance Middle • River Cities Community Charter • South Florida Autism Charter • Stellar Leadership Academy <p>One Charter School Audit with Fiscal Issues</p> <ul style="list-style-type: none"> • Keys Gate Charter High School <p>B) Two Community Based Organizations</p> <ul style="list-style-type: none"> • AMIKids • Richmond Perrine Optimist Club, Inc. 	
<p>6. <u>Presentation of the Audit of Magnet Educational Choice Association, Inc. (MECA) for FYE June 30, 2013 (ACTION)</u></p>	<p>Mr. Carlos M. Trueba, Partner Rodriguez, Trueba & Co., P.A.</p>
<p>7. <u>Monthly Financial Report Unaudited – For the Period Ending November 2013 (INFORMATIONAL)</u></p>	<p>Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
<p>OTHER REPORTS:</p>	
<p>8. <u>Office of Management and Compliance Audits’ Activity Report (INFORMATIONAL)</u></p>	<p>Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p>
<p>NEW BUSINESS:</p>	<p>ABAC Members</p>

**The next Audit and Budget Advisory Committee Meeting is scheduled for
March 11, 2014 at 12:30 p.m. in Conference Room #916**

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
January 28, 2014 at 12:30 p.m. Room 916

OLD BUSINESS:	
9. Follow-up on Office of School Facilities Rapid Assessment (INFORMATIONAL)	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits Mr. Walter J. Harvey, School Board Attorney Mr. Jaime G. Torrens, Chief Facilities Officer
10. Update on Friends' of WLRN By-laws (INFORMATIONAL; ORAL PRESENTATION)	Mr. Walter J. Harvey, School Board Attorney
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
March 11, 2014 at 12:30 p.m. in Conference Room #916**