

**MINUTES OF THE SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE  
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS  
December 3, 2013**

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The School Board Audit and Budget Advisory Committee (ABAC) met on Tuesday, December 3, 2013, in the School Board Administration Building, Conference Room 916, at 1450 N.E. Second Avenue, Miami, Florida.

**Members Present:**

**Voting:**

Mr. Jeffrey B. Shapiro, Esq., Chair  
Mr. Roland Sanchez-Medina, Jr., Esq., Vice Chair  
Dr. Lawrence S. Feldman, School Board Vice Chair  
Ms. Marian L. Hasty, Esq.  
Ms. Susan Marie Kairalla  
Mr. Rayfield McGhee, Jr., Esq.  
Mr. Benjamin Moscowicz, CFP®  
Mr. Jose I. Rasco, CPA  
Mr. Isaac Salver, CPA  
Mr. Frederick F. Thornburg, Esq.

**Members Absent:**

Mr. Mayowa Odusanya, Esq.

**Non-Voting (Absent):**

Dr. Richard H. Hinds, Associate Superintendent/Chief Financial Officer

**Call to Order**

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The ABAC Chair, Mr. Jeffrey B. Shapiro called the meeting to order at 12:36 p.m. and warmly welcomed everyone in attendance.

**1. Welcome, Introductions and Moment of Reflection**

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Mr. Shapiro requested everyone in attendance to introduce themselves, which they did. The following persons were present:

Ms. Perla Tabares Hantman, School Board Chair	Ms. Tiffanie Pauline, Assistant Superintendent
Dr. Dorothy Bendross-Mindingall, School Board Member	Ms. Connie Pou, Controller
Ms. Susie V. Castillo, School Board Member	Ms. Silvia Rojas, Treasurer
Dr. Marta Pérez, School Board Member	Mr. Leo Fernandez, Treasurer
Ms. Raquel Regalado, School Board Member	Mr. Ian Moffett, Chief of M-DCPS Police
Mr. Alberto M. Carvalho, Superintendent	Dr. Albert Payne, Region Superintendent
Mr. Walter J. Harvey, Esq., School Board Attorney	Ms. Vivian M. Santiesteban-Pardo, Region Supt.
Mr. José F. Montes de Oca, Chief Auditor	Ms. Maria T. Gonzalez, Asst. Chief, School Audits
Ms. Milagros R. Fornell, Chief of Staff	Mr. Trevor L. Williams, Asst. Chief, District Audits
Mrs. Valena G. Brown, Chief Operating Officer	Mr. Julio Miranda, Asst. Chief, Investigations
Ms. Enid Weisman, Chief Human Capital Officer	Mr. Luis M. Garcia, Deputy School Board Attorney
Ms. Marie Izquierdo, Chief Academic Officer	Mr. Scott B. Clark, Risk/Benefits Officer
Mr. Jaime G. Torrens, Chief Facilities Officer	Ms. Debbie Karcher, Chief Information Officer
Ms. Iraidá Mendez-Cartaya, Assistant Superintendent	Mr. John Schuster, Chief Communications Officer
Ms. Maria P. de Armas, Assistant Superintendent	Ms. Daisy Naya, Assistant Controller
Ms. Judith Marte, Deputy Chief Financial Officer	Ms. Mindy McNichols, Asst. SB Attorney

**Minutes of the School Board Audit and Budget Advisory Committee**

**December 3, 2013**

**Page 2 of 11**

Ms. Melba Brito, Administrative Director	Mr. Raul Alvarez, Trimerge CPA
Ms. Tabitha Fazzino, Administrative Director	Mr. Luis Fuste, Doral Academy
Dr. Ana M. Rasco, Administrative Director	Mr. Charles Gibson, Esq., Doral Academy
Ms. Nicki Brisson, Executive Director	Mr. Gerri Lazarre, Trimerge CPA
Mr. Jon Goodman, Executive Director	Ms. Ana Martinez, Academica
Ms. Melissa Latus, District Director	Ms. Eleni Pantaridis, Esq., Doral Academy
Mr. Chris Morgan, Director	Ms. Christina Perdomo, Academica
Ms. Tamara Wain, Director	Mr. Douglas Rodriguez, Doral Academy
Mr. Richard Yanez, Director	Mr. Fernando Zulueta, Academica
Ms. Montserrat Paradelo, District Supervisor	Mr. Carlos Trueba, CPA, Rodriguez, Trueba & Co.
Dr. Lisette T. Rodriguez, District Supervisor	Mr. Gerry Donates, Mgr, Rodriguez, Trueba & Co.
Mr. Tom Knigge, OIG, Supervisor Special Agent	Ms. Jeanne Spital, Esq., Cole, Scott & Kissane
Mr. Luis Baluja, Supervisor	Mr. Kevin Cowan, Esq., Shutts & Bowen
Mr. Evelio Rodriguez, Major	Mr. Alex Tachmes, Esq. Shutts & Bowen
Mr. Ivo Gomez, Claims Compliance Officer	Mr. Andrew Mckendrick, PFM
Ms. Raquel Alexander, Administrative Assistant	Mr. Regino Rodriguez, HLB Gravier, LLP
Mr. Jerold Blumstein, Administrative Assistant	Mr. Jose Iglesias, HLB Gravier, LLP
Ms. Viviana Jordan, Administrative Assistant	Mr. Donovan Maginley, Partner, McGladrey LLP
Mr. Blake F. Juste, Administrative Assistant	Mr. Rob Broline, McGladrey LLP
Ms. Ana Lara, Administrative Assistant	Mr. Dan Ricker, Publisher and Editor
Ms. Marisol Marin, School Board Chair's Office	Mr. David Smiley, The Miami Herald
Ms. Dalia Rosales, Administrative Assistant	Mr. Christopher Norwood, Norwood Consulting
Ms. Teresita Rodriguez, Audit Supervisor	Mr. Alan Rigerman, Citizen
Ms. Jeanette Polynice, Audit Coordinator II	
Ms. Yvonne Barrios, Auditor	
Ms. Glendys Valls, FTE Auditor	
Ms. Jeannie Vilato, FTE Auditor	
Ms. Elsa Berrios-Montijo, Administrative Secretary	
Ms. Lucila I. Gonzalez, Administrative Secretary	
Ms. Monica Troutman, Property Auditor	
Ms. Jodi Grossman, WLRN	

The rest of the Committee members welcomed Ms. Marian L. Hasty, Esq., who was appointed by Dr. Lawrence S. Feldman, Vice-Chair of the School Board, as its newest member. Ms. Hasty noted that she is a private attorney in Coral Gables and volunteers as a PTSA Executive Board Member with Miami Palmetto Senior High School and thanked Dr. Feldman for appointing her.

The Committee also welcomed Mr. Richard Yanez, who is a newly appointed Audit Director for the General Obligation Bond; he is a CPA and has vast experience with multimillion construction contracts.

There was a moment of reflection.

## **2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 17, 2013**

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The Chair drew the members' attention to the minutes for the ABAC meeting of September 17, 2013, and asked whether any members had any suggested revisions or questions relating to the contents of the proposed minutes.

Mr. Thornburg moved to amend his statements on two sections of the minutes beginning with item 3, to reflect "where he suggested for the District to explore the possibilities of becoming a member of the United Benefit Advisors" and on page 7, paragraph 2, that the words "made in conjunction" be changed to read "collectively". On page 8, Mr. Thornburg also noted that the recommendation that the Committee adopted was considerably broader than reflected in the minutes and Dr. Feldman's request relating to the School Board Attorney to look into the matter of the appropriate approach to assure that fingerprinting was done timely, was not mentioned.

With accolades to Mr. Montes de Oca and his staff on very well-written minutes, Mr. Thornburg moved and Mr. Sanchez-Medina seconded the approval of the minutes, as amended, to serve as the memorialization of the September 17, 2013, ABAC meeting. The motion carried unanimously.

### **DISTRICT REPORTS:**

#### **3. Presentation of the *Comprehensive Annual Financial Report, Auditor's Communication of Audit Results and Management Letter for FYE June 30, 2013 and Rapid Assessment within the Office of School Facilities***

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Mr. Donovan Maginley, Partner from McGladrey LLP, the independent external audit firm that performed the audit, recognized management for fully cooperating with the external auditors during the performance of the audit. He also emphasized that there were no disagreements with management and all documents requested were provided on a timely manner. He observed that the report contained an unqualified opinion on the financial statements, which is the highest level of assurance that can be bestowed upon financial statements.

Under separate cover, the external auditors communicated to management and the School Board the results of their tests of the School Board's internal controls over financial reporting and compliance with certain laws, regulations, contracts, grant agreements and similar matters. Mr. Maginley pointed out that the audit did not identify weaknesses in the system of internal controls that they considered to be material or significant, other than the matter of the accrual process to account for Construction-In-Progress. According to management, the system used to track and record capital expenditures (as it relates to construction) has been duly assessed and enhanced to prevent recurrence of this issue. He explained that part of this report includes *the Management Letter*, where the external auditors identified two exceptions, and provided corresponding recommendations (which were also noted in the prior year's audit report). Both exceptions and corresponding recommendations related to internal controls over IT functions. District management provided appropriate responses and has or is in the process of implementing corrective action.

Mr. Rob Broline, Director, McGladrey LLP, made a presentation on the review of a Rapid Assessment of two construction projects and processes within the Office of School Facilities. He went over the results of the review and highlighted the potential opportunities for improvements, cost savings, and best practice implementation in the three types of construction contracts utilized by the District. The administration then explained the rationale for having used the different methods.

Superintendent Carvalho informed the Committee that a new position has been specifically established in the Office of Management and Compliance Audits (OMCA) for monitoring/auditing the construction activities associated with the bond issue. He welcomed the review and promised that the recommendations will be closely analyzed for possible adoption.

Mr. Thornburg spoke about receiving the CAFR package late, noting that in order members to perform the Committee's fiduciary duty effectively, the materials should be sent timely. He noted, however, that Mr. Montes de Oca's package was received on time.

Addressing to Mr. Thornburg's comment, Mr. Montes de Oca emphasized that there are time-line challenges in producing the CAFR and this year scheduling constraints for the Committee meeting also played a role in the delivery delay.

Dr. Feldman expressed concern about the findings in the review and asked the School Board Attorney to research the logistics, as it relates to the contract language, and report back to the Committee.

Mr. Harvey stated that he will research and report back.

There was some discussion relating to the external auditors reviews of other areas in the construction/contracts and the attendant costs.

Mr. Montes de Oca acknowledged that he currently has a staff member whose responsibility will be reviewing the bond expenditures and offered to review the construction-related processes in the Rapid Assessment Review and bring back to the Committee an update as a follow up to the external auditor's recommendations.

In closing, the Committee posed some questions relating to the CAFR which were answered accordingly and members indicated that they were pleased with the responses, and offered compliments to the external auditors.

There was no further discussion. A motion was made by Mr. Salver, seconded by Mr. Thornburg, which carried unanimously, to recommend that the **Comprehensive Annual Financial Report, Auditor's Communication of Audit Results and Management Letter for FYE June 30, 2013 and Rapid Assessment within the Office of Facilities** be received and filed by the School Board.

#### **4. Monthly Financial Report Unaudited – For the Period Ending September 2013**

Ms. Connie Pou, Controller, presented the report and explained that this report is for the period ending September 2013, and includes, in addition to the regular monthly statements, the Balance Sheet for all funds.

Mr. Thornburg commented that including the \$11 million the School Board contributed during fiscal year 2012-13, the self-insurance fund has incurred a \$21 million deficit to date. Ms. Pou clarified that the \$11 million from the prior year had been returned to the general fund.

Mr. Thornburg expressed concern about whether, actuarially, there are enough reserves for future claims. Mr. Donovan Maginley responded that McGladrey had evaluated the reserves, in terms of their audit period, and the reserves were appropriate.

Mr. Scott Clark, Risk and Benefits Officer, expressed confidence that the rates are adequate. He lamented that the claim costs continue to rise and explained that the first quarters tend to be an aberration every year, but responding to a question by Mr. Thornburg, he again expressed confidence that the rates and the amount reserved going forward are sufficient.

Dr. Feldman asked what are the guidelines on the minimum of assets the District should maintain in reserves.

Mr. Clark explained that the District provides an annual report to the Office of Insurance Regulations (OIR) and for the calendar years 2010, 2011, 2012 the District has had adequate reserves. The OIR recommend a one month reserve as adequate; however, they do not provide a threshold. Mr. Clark noted that in his opinion a one month reserve is not adequate; thus, the District's reserves are closer to two months.

There was no further discussion. This report was presented for informational purposes only; therefore, no transmittal to School Board by the ABAC was required.

#### **INTERNAL AUDITS:**

#### **5. Audit of Questioned Financial Transactions of Doral Academy Charter High School**

Mr. Shapiro recused himself from participating in the Committee's discussion and deliberation of this item due to a business conflict of interest. Similarly, Ms. Susan Marie Kairalla, also recused herself because one of her relatives is professionally associated with one of the entities that are part of the audit. For this agenda item only, Mr. Roland Sanchez-Medina, Jr., Vice Chair of the Committee, temporarily acted as Chair.

Mr. Harvey stated that members with a conflict of interest will need to complete the voting conflict for local public officers form and return them to Mr. Montes de Oca within a few days (which they did and are on file in the OMCA; attached).

Mr. Montes de Oca introduced the above-mentioned report and explained that the audit resulted from his office's review of the annual financial statements of charter schools, which they are required to perform for all charter schools in Miami-Dade County. He also noted that, as stated in his report's cover letter, during their annual review of the school's financial statements two transactions over which OMCA had concerns were noted. The review, along with a proposal audit, were brought before the ABAC and then forwarded to the School Board and both bodies agreed to have those two transactions audited. He insisted that no one asked or directed him to perform this audit. Mr. Montes de Oca explained that the School Board hired him to protect the system and he will. He reiterated that he calls the transactions as he sees them, without any interference.

The Chief Auditor observed that OMCA criticizes operation ranging from small schools, to large departments within the District, to a School Board vendors with multi-million dollars contract, one of which the School Board is suing for overbillings to the school system. He emphasized that he has no "ax to grind" with anybody and concluded that this report is accurate and commentaries speak for themselves.

Ms. Eleni Pantaridis, Esq. (Doral Academy) – informed the committee of inconsistencies they felt took place relating to the due process. She stated that they are respectfully requesting to have the report tabled in order to have the opportunity to respond on a timely manner.

She then explained that they had received the package which contains the report two business days prior to the Committee meeting and this was not sufficient time for the school's administration to review and properly respond to the auditor's 25 commentaries to their responses, in time for this meeting. She asked to have the same opportunity the auditors had to comment on their response, which had been three weeks. She complained that it was not fair and prejudicial for the auditors to present their case, without the charter school having the opportunity to respond.

Mr. Salver indicated that the issues on this report have been circulating the Committee for at least twelve months and suggested that they continue with the discussion and not table it.

After more discussion relating to the timing issue, Mr. Sanchez-Medina offered to have a motion to decide whether to table the report.

A motion was made by Mr. Rasco, seconded by Mr. McGhee, and voted 5-2 to table the **Audit of Questioned Financial Transactions of Doral Academy Charter High School Report.**

Mr. Thornburg asked how is anybody prejudiced by delaying transmittal of the report to the School Board. Mr. Montes de Oca responded by asserting that the report was finalized on a timely basis, the auditee responded to the findings and the report should be transmitted to the School Board.

Mr. Thornburg then asked if the School Board would be hurt by the delay. Mr. Montes de Oca responded that he did not think anybody would be hurt, but as he had previously stated, he thought the report should be transmitted.

Mr. Montes de Oca then asked for clarification concerning the expectations of the Committee as it relates to revising the report.

Mr. Salver strongly stated that the outstanding issues need to be resolved and the report (disappear) finalized.

Mr. Fernando Zulueta, President of Academica, commented that they have full faith in Mr. Montes de Oca's ability to do his job and commends him for a job well done. Mr. Zulueta also stated that they are looking forward to sitting down with the Chief Auditor and resolving the outstanding issues.

Ms. Regalado addressed a point mentioned earlier relating to the report disappearing. She emphasized that when a report has findings and even if the issues are resolved, it should not "disappear". She explained that the protocol is for all reports from the ABAC to be transmitted to the School Board for their consideration and approval. She then emphasized that the report will be discussed at the School Board level.

Mr. Salver admitted to a poor choice of words and said what he meant was finalizing a report where the differences are resolved and everyone agrees with the final product.

Mr. Sanchez-Medina suggested that the parties from Doral should review their responses relating to Mr. Montes de Oca and Mr. Goodman having a political vendetta. Mr. Sanchez-Medina emphasized that he believes those claims are erroneous having knowing Mr. Montes de Oca and Mr. Goodman for a long time. He recognized Mr. Montes de Oca and Mr. Goodman for doing their jobs to the best of their abilities.

Superintendent Carvalho remarked that the Committee had just established a very interesting precedent by tabling the report, which he intends to take full advantage of in the future.

## **6. Internal Audit Report – Selected Schools**

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Ms. Maria T. Gonzalez, Assistant Chief Auditor, presented the Internal Audit Report - Selected Schools that contains the audit results of 67 schools from various regions and the Education Transformation Office. She observed that out of the 67 schools, only three had audit exceptions and property results were satisfactory.

There being no discussion, a motion was made by Mr. Sanchez-Medina, seconded by Mr. Rasco, which carried unanimously, to recommend that the **Internal Audit Report – Selected Schools** be received and filed by the School Board.

## **7. Internal Audit Report – Audit of Internal Controls Over Derivative Instruments Management**

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The Chief Auditor introduced the above-referenced audit report and explained that as part of the annual audit plan, his office reviewed the internal controls over derivatives and provided some recommendations to the administration for improvement. He pointed out that some of the recommendations in the report were already implemented and recognized the Treasurer, Ms. Silvia Rojas, for her proactive approach. He explained that derivatives are very complex

instruments which can be used as investment or hedging and that the Treasurer had used the derivatives for hedging purposes. He also pointed out that the administration received valuable advice from the Treasury Advisory Committee regarding the derivative transactions.

Mr. Thornburg recommended that the Committee endorse the Chief Auditor's recommendations in the report including additional reporting to the School Board, impact on credit rating, etc., which he feels are in the best interest of the School Board.

Mr. Thornburg expressed some concern about whether the amount of derivatives in the District's portfolio may be too much. The Chief Auditor responded that he is not an expert on derivatives, but emphasized that all of the issues noted in the audit report had been considered and approved by the Treasury Advisory Committee, whose members are very well versed in this matter. Ms. Rojas added that the amount of derivatives that the District has, which comprises only 6.5% of its outstanding debt portfolio, is considered low, moderate and conservative by the rating agencies. Mr. Thornburg was pleased with the response.

Ms. Kairalla praised the Treasury Advisory Committee and congratulated the District for the establishment of that committee.

There was no further discussion. A motion was made by Mr. Thornburg, seconded by Dr. Feldman, which carried unanimously, to recommend that the **Internal Audit Report – Audit of Internal Controls Over Derivative Instruments Management** be received and filed by the School Board.

## **8. Internal Audit Report – Audit of Year-End Inventories as of June 30, 2013**

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The Chief Auditor introduced the above-referenced report and emphasized that there were no major findings in the audit report.

There being no discussion, a motion was made by Mr. Moscowicz, seconded by Mr. Sanchez-Medina, which carried unanimously, to recommend that the **Internal Audit Report – Audit of Year-End Inventories as of June 30, 2013** be received and filed by the School Board.

### **EXTERNAL AUDITS:**

## **9. Presentation for 18 of 120 Charter Schools Audited Financial Statements FYE June 30, 2013**

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Mr. Montes de Oca introduced the item and explained that OMCA annually receives and reviews the financial statements of every charter school operating in the County, which during fiscal year 2012-13 were 120. He noted that certified financial statements for 18 of these schools, which were determined to be free of significant fiscal concerns, were being presented at this time.



There being no discussion, a motion was made by Mr. Salver, seconded by Mr. McGhee, which carried unanimously, to recommend that the **18 of 120 Charter Schools Audited Financial Statements FYE June 30, 2013** be received and filed by the School Board.

#### **10. Presentation of the Annual Financial Statements Educational Facilities Impact Fee Fund for FYE June 30, 2013**

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The Chief Auditor presented the above-referenced audit report indicating that it has no audit exceptions and is required by an inter-local agreement between M-DCPS and Miami-Dade County. He then introduced Ms. Cynthia Borders-Byrd, Managing Member of C Borders-Byrd, CPA LLC, who audited the financial statements in this report.

Ms. Borders-Byrd informed the Committee that the County management had previously received a recommendation to update the County's ordinance over the impact fee structure, but has not, and should continue its efforts to update the current impact fee structure.

In response to a question from Mr. Salver regarding the change in the balance sheet of the report from 2012 and 2013, Ms. Borders-Byrd explained that fortunately the impact fees revenue is expected to increase for the District during the next several years.

Mr. Thornburg suggested that the School Board consider updating the impact fees structure, which has not been updated since 2006.

There was no further discussion. A motion was made by Mr. Salver, seconded by Mr. McGhee, which carried unanimously, to recommend that the **Annual Financial Statements Educational Facilities Impact Fee Fund for FYE June 30, 2013** be received and filed by the School Board.

#### **11. Presentation of the Audit of WLRN Television and Radio Stations for FYE June 30, 2013**

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The Chief Auditor commented that the above-reference audit report is required every year as part of the eligibility criteria for grants received by the TV and radio stations. He then introduced Mr. Carlos Trueba, partner of the external auditing firm of Rodriguez, Trueba & Company who made a brief presentation on the results of the audit.

Mr. Thornburg asked if the revenue from the long-term lease is considered unrelated taxable income under the IRS code. Mr. Trueba responded that the lease was being accounted for on a straight line basis, while the revenue is accounted for on a different basis. He stated that this is the first year where they are going to start deferring revenue as opposed to having a receivable due and the amount will be significant. (Pursuant to Mr. Thornburg's question, the Chief Auditor subsequently distributed to the School Board Audit Committee members an opinion provided to Friends of WLRN which concluded that this revenue is not unrelated business income).

There was no further discussion. A motion was made by Mr. Salver, seconded by Mr. Sanchez-Medina, which carried unanimously, to recommend that the **Audit of WLRN Television and Radio Stations for FYE June 30, 2013** be received and filed by the School Board.

## **OTHER REPORTS**

### **12. Office of Management and Compliance Audits' Activity Report**

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Mr. Montes de Oca introduced the above-referenced report reflecting activities that were completed or begun since the prior ABAC meeting and welcomed questions.

Mr. Thornburg inquired about the status of Friends of WLRN sharing with the Committee its IRS form 990. The Chief Auditor committed to obtain the 990 form and share it with the Committee. (He subsequently found out that the form has not been filed with the IRS and was informed that it will be filed in February 2014).

There was no further discussion. This report was presented for informational purposes only; therefore, no transmittal to School Board by the ABAC was required.

### **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**

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The Chief Auditor presented the above-referenced report and introduced Mr. Tom Knigge, Special Agent with the Office of the Inspector General for Miami-Dade County, Ms. Milagros Fornell, Chief of Staff and Ms. Enid Weisman, Chief Human Capital Officer, who were available to answer any questions.

The Chair asked what was the disposition in terms of actions taken with the individuals. Mr. Knigge responded that his office is not involved in the disposition, as it relates to individuals. The Superintendent firmly declared that they reviewed the situation and took swift action by firing the perpetrator.

There was no further discussion. This report was presented for informational purposes only; therefore, no transmittal to School Board by the ABAC was required.

## **NEW BUSINESS**

Dr. Feldman suggested discussing procedures regarding protocol/timelines that should be followed when the Committee tables a report.

Mr. Harvey gave a brief explanation of the ABAC's parliamentary procedures.

After a lengthy discussion, the Committee members, however, agreed not to standardize the assessment for tabling reports and to make final determinations based on the merits of the issues, the Committee members' professional judgment, expertise, and discretion.

Ms. Hantman noted that since she was recently re-elected as Chair of the School Board, she was reappointing Dr. Feldman as the School Board's voting member to the ABAC. Dr. Feldman accepted the reappointment and thanked Ms. Hantman.

## **OLD BUSINESS**

### **14. Status Report – Experience and Educational Requirements for School Treasurers**

Ms. Weisman introduced the above-referenced status report, which was requested by Dr. Feldman at the September 17, 2013, ABAC meeting, and entertained any questions.

Ms. Kairalla asked if any employees have been hired under these requirements. Ms. Weisman responded in the affirmative.

There was no further discussion. This report was presented for informational purposes only; therefore, no transmittal to the School Board by the ABAC was required.

## **Adjournment**

There being no further business to come before the Committee and upon motion duly made and seconded, the meeting was adjourned by Mr. Jeffrey Shapiro at 1:52 p.m.

The agenda items were discussed in the following order:

1A&B,2,3,4,9,5,6,7,8,10,11,12,13,14.

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**APPOINTED OFFICERS (continued)**

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

**DISCLOSURE OF LOCAL OFFICER'S INTEREST**

I, JEFFREY SHAPIRO, hereby disclose that on December 3, 20 13:

(a) A measure came or will come before my agency which (check one)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, MIGUEL DIAZ DE LA PORTILLA;
- inured to the special gain or loss of my relative, \_\_\_\_\_;
- inured to the special gain or loss of \_\_\_\_\_, by whom I am retained; or
- inured to the special gain or loss of \_\_\_\_\_, which is the parent organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

Audit & Budget Advisory Committee #5 - Doral Charter School.

December 4, 2013  
Date Filed

Jeffrey Shapiro  
Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.



**APPOINTED OFFICERS (continued)**

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**DISCLOSURE OF LOCAL OFFICER'S INTEREST**

I, Susan Marie Kairalla, hereby disclose that on December 03, 20 13:

(a) A measure came or will come before my agency which (check one)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, \_\_\_\_\_;
- inured to the special gain or loss of my relative, son \_\_\_\_\_;
- inured to the special gain or loss of \_\_\_\_\_, by whom I am retained; or
- inured to the special gain or loss of \_\_\_\_\_, which is the parent organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

Audit Committee Item 5. Doral College

03 December 2013  
Date Filed

Susan Marie Kairalla  
Signature

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