

**MINUTES OF THE SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUB-COMMITTEE MEETING
GOB External Audit
January 9, 2018**

The School Board Audit and Budget Advisory Committee (ABAC) Sub-Committee met on Tuesday, January 9, 2018, in the School Board Administration Building, Conference Room 916, at 1450 N.E. Second Avenue, Miami, Florida.

Members Present:

Voting:

Mr. Erick Wendelken, CPA, Chair
Mr. Alvin L. Gainey, PTA/PTSA President
Mr. Jeffrey Kaufman
Mr. Christopher Norwood, J.D.
Mr. Rudy Rodriguez

Members Absent:

Mr. Albert D. Lopez, CPA

Non-Voting:

Mr. Ron Steiger, Chief Financial Officer

Call to Order

The ABAC's Chair, Mr. Erick Wendelken called the meeting to order at 12:36 p.m.

1. Welcome and Introductions

The Chair requested all in attendance to introduce themselves, which they did. The following persons were present:

Dr. Martin Karp, School Board Vice Chair	Ms. Adreina Espina, Chief of Staff
Mr. Walter J. Harvey, School Board Attorney	Ms. Francys Vallecillo, Chief of Staff
Ms. Ana Rijo-Conde, Dep. Chief Fac. Eco-Sustainability Offcr.	Ms. Milagros Hernandez, Administrative Assistant
Ms. Tabitha Fazzino, Chief Administrative and Comp. Officer	Ms. Gina Miles, Administrative Assistant
Ms. Lisa Martinez, Chief Strategy Officer	Mr. Matthew Tisdol, Administrative Assistant
Mr. José F. Montes de Oca, Chief Auditor	Mr. Eloy Perez, IT Auditor
Ms. Melody Thelwell, Chief Procurement Officer	Ms. Elsa Berrios-Montijo, Staff Assistant
Mr. Jaime Torrens, Chief Facilities Officer	Ms. Latisha Green, Administrative Assistant
Mr. Trevor L. Williams, Assistant Chief Auditor	Mr. Raul Alvarez, CPA, TriMerge
Mr. Jerold Blumstein, Chief of Staff	Ms. Gerri Lazarre, CPA, TriMerge
Ms. Jackeline Fals, Chief of Staff	

At its meeting of December 5, 2017, the Audit and Budget Advisory Committee (“ABAC” or “Audit Committee”) established a sub-committee consisting of selected Members of the ABAC and selected members of the District’s staff (“Sub-committee”), to develop the scope of an Independent Audit/Review of the General Obligation Bond (GOB) Funded School Improvement Program (the “Audit/Review”). The Sub-committee met on January 9, 2018, and the results of the deliberations will be presented to the Audit Committee at its January 30, 2018, meeting for its consideration and potential recommendation to the School Board.

The deliberations proceeded in the following manner: the Chair, Mr. Erick Wendelken, welcomed everyone and explained the nature of the meeting which was to develop the scope of the Audit/Review that was proposed by School Board Member, Ms. Mari Tere Rojas and approved by the School Board at its meeting of November 15, 2017. Mr. Montes de Oca explained that the Audit Committee would make its recommendation to the School Board, which will ultimately make the decision on what the scope of the audit will be. After some discussion as to how to proceed, ABAC and Sub-Committee Member, Mr. Rudy Rodriguez shared a two-page document containing his suggested items to be included in the scope. Mr. Rodriguez pointed out that this was not an exhaustive list and welcomed additional suggestions.

The Sub-committee members expressed their satisfaction with the list, which they discussed extensively, and offered to include a few additional items, which were agreed to. It was decided that the Audit/Review will consist of two parts: one part will be a traditional operational audit where facts and figures will be examined; the second part will be a verification of the economic impact that expenditures of GOB funds have had on the local community. Sub-committee members concurred that both components, however, must be part of the same proposal and be included in one report.

Responding to a question as to process, School Board Attorney, Mr. Walter Harvey ascertained that the recommendation from this Sub-committee must be presented to the full Audit Committee for its approval and recommendation to the School Board.

Accordingly, the Sub-committee’s recommendation, noted below, which was unanimously approved, will be part of the Audit Committee’s agenda for its meeting of January 30, 2018.

Adjournment

There being no further business to come before the Committee and upon motion duly made and seconded, the meeting was adjourned by Mr. Wendelken at 2:24 p.m.

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