

**MINUTES OF THE SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS
May 10, 2016**

The School Board Audit and Budget Advisory Committee (ABAC) met on Tuesday, May 10, 2016, in the School Board Administration Building, Conference Room 916, at 1450 N.E. Second Avenue, Miami, Florida.

Members Present:

Voting:

Mr. Roland Sanchez-Medina, Jr., Esq., Chair
Mr. Rayfield McGhee, Jr., Esq., Vice Chair
Mr. Juan del Busto
Mr. Jeffrey Codallo
Dr. Lawrence S. Feldman, School Board Member
Ms. Susan Marie Kairalla
Mr. Christopher Norwood, J.D.
Mr. Rudy Rodriguez, CPA
Mr. Isaac Salver, CPA
Mr. Erick Wendelken, CPA

Members Absent:

Mr. Joseph Gebara
Mr. Albert Lopez, CPA

Non-Voting:

Mrs. Judith M. Marte, Chief Financial Officer

Call to Order

The ABAC's Chair, Mr. Roland Sanchez-Medina, called the meeting to order at 12:36 p.m. and warmly welcomed everyone in attendance.

1. Welcome, Introductions and Moment of Reflection

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

Ms. Perla Tabares Hantman, School Board Chair
Ms. Susie V. Castillo, School Board Member
Dr. Marta Pérez Wurtz, School Board Member
Ms. Raquel Regalado, School Board Member
Mr. Alberto M. Carvalho, Superintendent
Mr. Kimrey Newlin, Alternate ABAC Member
Mr. Walter J. Harvey, School Board Attorney
Mrs. Valtena G. Brown, Dep. Supt./Chief Oper. Officer
Mr. José F. Montes de Oca, Chief Auditor
Ms. Connie Pou, Controller
Ms. Lisa Martinez, Chief Strategy Officer
Mr. Ron Steiger, Chief Budget Officer

Ms. Melody Thelwell, Chief Procurement Officer
Ms. Maria T. Gonzalez, Assistant Chief Auditor
Mr. Trevor L. Williams, Assistant Chief Auditor
Mr. Leonardo Fernandez, Treasurer
Ms. Daisy Naya, Assistant Controller
Ms. Mindy McNichols, Asst. School Board Attorney
Ms. Tiffanie Pauline, Assistant Superintendent
Ms. Vivian M. Santiesteban-Pardo, Region Superintendent
Dr. Albert Payne, Jr., Region Superintendent
Dr. Jimmie Brown, Administrative Director
Ms. Cynthia Gracia, Administrative Director
Ms. Tabitha Fazzino Administrative Director

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Mr. Jon Goodman, Executive Audit Director
Ms. Nicki L. Brisson, Executive Director
Ms. Terri Chester, Executive Director
Mr. Christopher Morgan, Director
Ms. Tamara Wain, District Supervisor
Mr. Luis Baluja, Supervisor
Ms. Elvira Sanchez, Audit Coordinator
Ms. Sandra Lainez, Staff Auditor II
Mr. Jerold Blumstein, Chief of Staff
Ms. Jackeline Fals, Chief of Staff
Ms. Ana Lara, Administrative Assistant
Ms. Gina Rimart, Staff
Ms. Elsa Berrios-Montijo, Staff Assistant

Ms. Lucila I. Gonzalez, Administrative Secretary
Mr. Felix Jimenez, Assistant Inspector General
Mr. Thomas Knigge, OIG, Supervisor Special Agent
Mr. Daniel S. Garo, Clerical
Ms. Ana Martinez, CFO, Academica
Ms. Collete Papa, Esq., Mater Academy
Mr. Roberto J. Abreu, Consultant, Aspira of Florida
Mr. George Cabrera, President, Aspira of Florida
Ms. Arlene Rodriguez, Finance Director, Aspira of Florida
Mr. Donovan Maginley, Partner, RSM US LLP
Mr. JC Quintana, CFO, Smart Management
Mr. Dan Ricker, Watch Dog Report

2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of March 15, 2016

The Chair drew the members' attention to the minutes for the ABAC meeting of March 15, 2016, and asked whether any members had suggested revisions or questions related to the contents of the proposed minutes.

Mr. del Busto moved and Dr. Feldman seconded the approval of the minutes to serve as the memorialization of the March 15, 2016, ABAC meeting. The motion carried unanimously.

AUDIT REPORTS:

3. Financial Statements on Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida as of September 30, 2015

The Chief Auditor introduced the above-referenced report and stated that pursuant to the Interlocal Agreement between the School Board and Miami-Dade County, a certified annual report on the County's Educational Facilities Impact Fees received by the County as of September 30, 2015, was provided by the County. He noted that this audit was performed by RSM US LLP and had no audit findings or recommendations. He yielded the floor to Mr. Leonardo Fernandez, Treasurer, to entertain any questions from the Committee.

There were no questions. A motion was made by Dr. Feldman seconded by Mr. del Busto, which carried unanimously, to recommend that the **Financial Statements on Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida as of September 30, 2015** be received and filed by the School Board.

4. Internal Audit Report – Selected Schools/Centers

The Chief Auditor introduced the above-referenced report and noted that the report contained the results of 38 school audits 29 of which had no findings. He then yielded the floor to Ms. Maria T. Gonzalez, Assistant Chief Auditor, to entertain any questions from the Committee.

There were no questions. A motion was made by Mr. Codallo, seconded by Mr. McGhee, which carried unanimously, to recommend that the **Internal Audit Report – Selected Schools/Centers** be received and filed by the School Board.

OTHER REPORTS:

5. a) Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association

The Chief Auditor recognized Mrs. Judith M. Marte, Chief Financial Officer, Ms. Connie Pou, Controller, and their staff members for receiving the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the 31st year in a row.

The Chair gave accolades to Mrs. Marte and Ms. Pou for their continued excellent work.

b) Monthly Financial Report Unaudited – For the Period Ending February 2016

Mr. Montes de Oca introduced the Monthly Financial Report Unaudited for the Period Ending February 2016 and explained that these reports are presented at every committee meeting to keep the Committee apprised as to how the District is doing financially and yielded the floor to Mrs. Marte to entertain any questions.

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

6. Office of Management and Compliance Audits' Activity Report

The Chief Auditor recognized Ms. Lucila Gonzalez, Ms. Terri Chester and Mr. Carlos Pérez for their upcoming retirement, wished them well in their endeavors and stated that they will be truly missed. Mr. Montes de Oca also welcomed and introduced the newest member of the office, Ms. Sandra Lainez, Staff Auditor II, who is a graduate of Florida International University.

The Committee members and everyone present warmly applauded the retirees for their commitment and welcomed the newest member of OMCA.

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

7. Presentation for 39 of 125 Charter Schools Audited Financial Statements FYE June 30, 2015

The Chief Auditor introduced the above-noted report and explained that OMCA had reviewed and was presenting the audited financial statements for 39 of 125 charter schools that operated in the County during 2014-15, which his office is charged to do. Mr. Montes de Oca provided a brief overview of what his office found in these reviews and shared with the Committee what he has reported in the past, regarding charter schools transfers and the Department of Education's (DOE) opinion as to what is permissible and what is not. He pointed out that the District administration is working on a School Board Policy to address these issues. He then yielded the floor to Mr. Jon Goodman, Executive Director, to entertain any questions.

In response to a question from Ms. Kairalla regarding whether charter schools transfers are being authorized by the School Board, the Chief Auditor explained that it is his understanding that the procedures being developed are specifically regarding propriety and approval of the transfers. In response to another question, he explained that the School Board will receive and file the reports that are being transmitted by the Committee. He then explained that the Policy the District administration is working on will address how the transfers of funds within charter schools in the County will be approved.

Mr. Norwood asked why the charter schools on the chart marked with an asterisk are transmitted with no fiscal concern and if the transfers were approved by the School Board as stipulated by the DOE's opinion. The Chief Auditor explained that the reason the charter schools marked with an asterisk are not cited with fiscal concerns, is because these financial statements have not been determined to be incorrect. He reminded the Committee that the District administration was waiting for the Legislative Session to end in order to establish a School Board Policy to address this issue, to avoid possible contradiction with promulgated Florida Statutes.

In response to Mr. McGhee's concerns regarding this issue, Ms. Valtena Brown, Deputy Superintendent/Chief Operating Officer, explained that the District administration has been hands-on and has incorporated some of the language being discussed into the charter contracts and some of the charter schools may be receiving letters from the District regarding their noncompliance.

Mr. Rodriguez pointed out that according to State law, there should be accountability when there is a transfer of funds involving Florida Education Finance Program (FEFP) funds. He asked the School Board Attorney for validation to his statement and Mr. Harvey responded in the affirmative.

Mr. Norwood recused himself from participating in any discussion regarding all Aspira Charter Schools due to his employment. Mr. Wendelken also recused himself from discussion regarding Somerset Academy Elementary School (South Miami), because his children attend the school; and Ms. Kairalla recused herself from discussions regarding Pinecrest Preparatory Academy Charter Middle School because a relative of hers is employed at the school.

Ms. Hantman asked whether it makes any difference that any ABAC member that has any connection with the schools has a conflict-of-interest. The Chair explained that there are two types of conflicts, those which are legal and those that may be perceived as such and stated that if any ABAC member feels uncomfortable with what is being presented to this Committee, then they need to disclose it for the record.

There being no further questions. A motion was made by Mr. McGhee, seconded by Mr. del Busto, with the exception of said schools by Ms. Kairalla, Mr. Wendelken and Mr. Norwood, which carried unanimously, to recommend that the **Presentation for 39 of 125 Charter Schools Audited Financial Statements FYE June 30, 2015** be received and filed by the School Board.

Old Business:

Dr. Pérez Wurtz asked for the status of the External Auditing Services negotiations. The Superintendent was pleased to report that based on this Committee's request, he negotiated with RSM US LLP, the highest ranked of the three companies, a \$295,000 contract for the financial audit and a \$45,000 contract for the single audit, annually. Mr. Carvalho pointed out that since the Auditor General will be performing the single audit this year, the corresponding \$45,000 expenditure will not be incurred this year. He also pointed out that back in 2008 the District paid \$351,555 for the financial audit and \$81,000 for the single audit, which represents a 20% reduction in these fees. Mr. Carvalho noted that this information will be presented at the next School Board meeting, under Agenda Item E-144, for School Board approval.

The Chair thanked the Committee for their time.

New Business:

None.

Adjournment

There being no further business to come before the Committee and upon motion duly made and seconded, the meeting was adjourned by Mr. Sanchez-Medina at 1:00 p.m.

/lig

Attachments

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME <i>Wenderson, Erick</i>		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE <i>ADAL</i>	
MAILING ADDRESS <i>1450 Birchall Ave #1800</i>		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
CITY <i>Miami</i>	COUNTY <i>Dade</i>	NAME OF POLITICAL SUBDIVISION:	
DATE ON WHICH VOTE OCCURRED <i>5/10/2016</i>		MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE	

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies equally to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing the reverse side and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which inures to his or her special private gain or loss. Each elected or appointed local officer also is prohibited from knowingly voting on a measure which inures to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent organization or subsidiary of a corporate principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you otherwise may participate in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on other side)

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, BRICK WENDERSON, hereby disclose that on May 10, 20 14:

(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, _____;
- ☐ 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:

*I have children who attend
Sunset Academy South Miami*

Date Filed

5/10/2014

Signature

Brick Wenderon

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.

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME <i>Kairalla Susan Marie (www)</i>		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE <i>Audit Budget Advisory Committee</i>
MAILING ADDRESS <i>9820 SW 60 Street</i>		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
CITY <i>Miami</i>	FL	COUNTY <i>Miami-Dade</i>
DATE ON WHICH VOTE OCCURRED <i>10 May 2016</i>		NAME OF POLITICAL SUBDIVISION:
		MY POSITION IS: <input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

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Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing the reverse side and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which inures to his or her special private gain or loss. Each elected or appointed local officer also is prohibited from knowingly voting on a measure which inures to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent organization or subsidiary of a corporate principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you otherwise may participate in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on other side)

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, Susan Marie Kairalla, hereby disclose that on 10 May 2016, 20__:

(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, Jennifer Kairalla;
- ___ 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:

Relative working at Pinecrest Middle/High Charter.

10 May 2016
Date Filed

Susan Marie Kairalla
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.

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME <u>Norwood, Christopher</u>		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE <u>MDCPS Audit Committee</u>	
MAILING ADDRESS <u>1444 Breckness Pl.</u>		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
CITY <u>Miami Lakes, FL</u>	COUNTY <u>33016</u>	NAME OF POLITICAL SUBDIVISION: <u>MDCPS</u>	
DATE ON WHICH VOTE OCCURRED <u>5/10/16</u>		MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE	

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies equally to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

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INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

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For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

APPOINTED OFFICERS:

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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.

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- 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, _____, hereby disclose that on _____, 20 _____:

(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, _____;
- ___ 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:

I provide Governance & Compliance consulting services
to Aspira

5/10/16
Date Filed

Signature

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