

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

March 15, 2016

The School Board Audit and Budget Advisory Committee (ABAC) met on Tuesday, March 15, 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. Juan Carlos del Valle
Mr. Jeffrey Codallo
Mr. David Schwartz
Dr. Lawrence S. Feldman, School Board Member
Ms. Susan Marie Kairalla
Mr. Albert Lopez, CPA
Mr. Christopher Norwood, J.D.
Mr. Erick Wendelken, CPA

Members Absent:

Mr. Isaac Salver, CPA
Mr. Joseph Gebara

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 12:37 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. Deborah Karcher, Chief Information Officer
Dr. Marta Pérez Wurtz, School Board Member	Ms. Melody Thelwell, Chief Procurement Officer
Ms. Raquel Regalado, School Board Member	Mr. Leonardo Fernandez, Treasurer
Mr. Alberto M. Carvalho, Superintendent	Ms. Daisy Naya, Assistant Controller
Mr. Walter J. Harvey, School Board Attorney	Mr. Luis Garcia, Deputy School Board Attorney
Mrs. Valtena G. Brown, Dep. Supt./Chief Oper. Officer	Ms. Mindy McNichols, Asst. School Board Attorney
Mr. José F. Montes de Oca, Chief Auditor	Dr. Magaly Abrahante, Assistant Superintendent
Ms. Iraida Mendez-Cartaya, Associate Superintendent	Ms. Lisette Alves, Assistant Superintendent
Ms. Connie Pou, Controller	Ms. Joyce Castro, Assistant Superintendent
Ms. Maria L. Izquierdo, Chief Academic Officer	Ms. Tricia Fernandez, Assistant Superintendent
Ms. Lisa Martinez, Chief Strategy Officer	Ms. Tiffanie Pauline, Assistant Superintendent
Mr. Ron Steiger, Chief Budget Officer	Dr. Ana M. Rasco, Assistant Superintendent
Ms. Daisy Gonzalez-Diego, Chief Communications Officer	Ms. Barbara Mendizabal, Region Superintendent

Ms. Vivian M. Santiesteban-Pardo, Region Supt.
Ms. Charlene Burks, Administrative Director
Ms. Gisela Feild, Administrative Director
Ms. Cynthia Gracia, Administrative Director
Ms. Martha Montaner, Administrative Director
Ms. Ann de las Pozas, Executive Director
Mr. Jon Goodman, Executive Audit Director
Ms. Nicki L. Brisson, Executive Director
Ms. Terri Chester, Executive Director
Ms. Meyme Falcone, Director
Ms. Christopher Morgan, Director
Ms. Vivian Villaamil, Director
Ms. Montserrat Paradelo, Supervisor
Ms. Tamara Wain, District Supervisor
Mr. Luis Baluja, Supervisor
Ms. Elvira Sanchez, Audit Coordinator
Mr. Jerold Blumstein, Chief of Staff
Ms. Jackeline Fals, Chief of Staff
Ms. Veronica Arbos, Administrative Assistant
Ms. Ana Lara, Administrative Assistant
Ms. Jennifer Rojo Suarez, Administrative Assistant

Ms. Maria Teresa Rojas, Administrative Assistant
Ms. Jana Wright, Staff Auditor II
Ms. Elsa Berrios-Montijo, Staff Assistant
Ms. Lucila I. Gonzalez, Administrative Secretary
Ms. Lawandra Houston, District Adm. Asst.
Mr. Daniel S. Garo, Clerical
Ms. Enid Weisman, Consultant
Mr. Felix Jimenez, Assistant Inspector General
Mr. Thomas Knigge, OIG, Supervisor Special Agent
Ms. Laudelina McDonald, OIG, Asst. Legal Counsel
Mr. Carlos Trueba, CPA
Mr. Demetrio Pérez, Educational Mgmt. Association
Ms. Marta Alfonso, Principal, MBAF
Ms. Christina Perdomo-Fernandez, Academica
Ms. Marlene Vicente, Academica
Ms. Jeanette Merced, Charter Schools Associates, VP
Ms. Amanda Cochran, Charter Schools Associates, Finance Mgr.
Mr. Juan Carlos Quintana, Smart Management, CFO
Mr. Alex Trujillo, Verdeja, De Armas & Trujillo
Mr. Joseph L. Raia, Counsel
Mr. Dan Ricker, Watch Dog Report

The Chair thanked Mr. Rayfield McGhee, Vice Chair, for a great job chairing the prior meeting during his absence.

The Chief Auditor recognized Ms. Jana Wright, Staff Auditor II, and congratulated her for obtaining the Certified Fraud Examiner (CFE) after being employed in his office only a year. The Committee and everyone present at the meeting warmly applauded Ms. Wright's accomplishment.

2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of January 26, 2016

The Chair drew the members' attention to the minutes for the ABAC meeting of January 26, 2016, and asked whether any members had suggested revisions or questions related to the contents of the proposed minutes.

Dr. Feldman recommended amending page 4 of the minutes pertaining to performing the audit to reflect every other year instead bi-annually. Dr. Feldman also inquired about page 10 of the minutes under Other Business, where it references a discussion between the Superintendent and the Chief Auditor regarding moving forward in auditing the Children's Trust has taken place. The Chief Auditor responded that the conversation had not taken place.

Mr. Lopez moved and Mr. Codallo seconded the approval of the minutes as amended to serve as the memorialization of the January 26, 2016, ABAC meeting. The motion carried unanimously.

AUDIT REPORTS:

3. Presentation of the Magnet Educational Choice Association, Inc. (MECA)

Mr. Carlos Trueba, partner of the external auditing firm of Rodriguez, Trueba & Company, made a brief presentation on the above-referenced audit. He stated that MECA's financial statements contain an unmodified (clean) opinion and no findings were reported. Mr. Trueba noted that there were no new accounting policies that were established or changed during the year; all significant transactions were recognized in the financial statements during the proper period; management estimates related to accounts payable were reasonable, based on the assessment in relation to the financial statements taken as a whole; did not encounter any significant difficulty with management during the audit; and misstatements found on materials were discussed with management and corrections were made by management where deemed necessary. He thanked everyone present and welcomed any questions.

Mr. Lopez asked if there were any significant adjustments made during the audit process. Mr. Trueba responded that there were no adjustments provided to management and that they only encountered immaterial misstatements.

Dr. Feldman asked if there are other schools that are awarded funds from this organization other than the one mentioned on page 9 of the report, which received a \$98,000 stipend. He also asked who selects the students who received the stipends. Because the answer could not be provided there, the Chief Auditor committed to follow-up with District staff and provide an explanation to Dr. Feldman's questions. A memorandum from the Chief Auditor transmitting the response from District's administrator to Dr. Feldman's question was provided to the School Board and ABAC members, the Superintendent and others on March 29, 2016.

There being no further questions. A motion was made by Mr. McGhee seconded by Mr. del Busto, which carried unanimously, to recommend that the **Presentation of the Magnet Educational Choice Association, Inc. (MECA)** be received and filed by the School Board.

4. (a) Financial Statements of the Foundation for New Education Initiatives, Inc. for the Year-Ended June 30, 2015

Ms. Iraida R. Mendez-Cartaya, Associate Superintendent, gave a brief overview of the above-referenced report and stated that it contains an unmodified opinion, has no findings or recommendations, adjustments or misstatements. Ms. Mendez-Cartaya noted that the audit was performed by Verdeja de Armas & Trujillo Certified Public Accountants and welcomed any questions.

In response to Mr. Lopez's concerns regarding the revenues and expenses of the foundation, Ms. Mendez-Cartaya explained that the revenues of the Foundation are booked from the previous year and the expenditures are being expended in the following year. She pointed out that they have implemented new fund-raising initiatives that are expected to yield additional revenues for the Foundation, such as the first year Superintendent's Gala and the upcoming Superintendent's 5K Run. Ms. Mendez-Cartaya noted that the expenses are reimbursed to the District upon the implementation of initiatives and the expenditures are paid by the Foundation.

Dr. Feldman asked who paid for expenses reported under "Other Programs." Ms. Meyme Falcone, District Director, explained that there are programs implemented by Miami-Dade County Public Schools, but the Foundation is billed for payment. Dr. Feldman asked if those payments are documented and Ms. Falcone responded in the affirmative.

There being no further questions. A motion was made by Dr. Feldman, seconded by Mr. Lopez which carried unanimously, to recommend that the **(a) Financial Statements of the Foundation for New Education Initiatives, Inc. for the Year-Ended June 30, 2015** be received and filed by the School Board.

(b) Legislative Update

Ms. Mendez-Cartaya noted that the 2016 Legislative Session concluded as scheduled on Friday, March 11, 2016, and provided a lengthy overview of what transpired at the Legislative Session, regarding the education budget. Among the items she presented were the following:

- M-DCPS' total potential funding increase is \$40.5 million (1.59%)
- M-DCPS' per student increase is \$88.63 or 1.23%, which is above statewide average
- Value Adjustment Board (VAB) SB 706/HB 499 passed. This provides limits of number of rescheduling for an appeal process for property value and established a deadline by which the Property Appraisers (PA) and the VAB process must be completed by June 1st. It codifies the prior period funding adjustment millage which allows the School Districts that are in a situation where the PA does not finish the work to be able to borrow against future ad valorem revenue.
- Capital Outlay – PECO dollars allocated \$75 million for traditional public schools/\$75 million for charter schools – 1.5 mills shifted to charter schools failed
- District Cost Differential (DCD) legislation failed; it would have eliminated the FEFP funding formula with an impact of \$36 million loss to the District

Ms. Mendez-Cartaya then yielded the floor to Mr. Ron Steiger, Chief Budget Officer, to present the 2016-17 Revenue Outlook. Mr. Steiger noted that the House and the Senate substantially changed their initial budget which decreased M-DCPS revenue by over \$25 million. He pointed out that although M-DCPS will receive a net increase of \$40.6 million, when subtractions of \$1.5 million for categorical changes, \$12 million for Property Tax Collection Reserves, and \$15 million for charter schools are made, the total revenue for 2016-17 is only \$12.1 million.

Mr. del Busto asked if the District was expecting a higher increase than this percentage and where did it turn. Ms. Mendez-Cartaya explained that the turn took place in conference and that the Senate had passed a budget with statewide increase of \$650 million and the House had passed a similar increase of \$601 million. She explained that a concept was floated, which was supported by members of both the parties, of reducing the reliance on property value to fund public education. The concept that was floated was for a cost share of 50% coming from the State and 50% coming from the local property value; however, she stated that in an offer during conference the 1% per student funding and the reduction of the Required Local Effort (RLE) by 0.290% came up and was accepted.

After some more discussion regarding what transpired at the legislative sessions, the Superintendent announced that from a policy perspective this was one of the most successful years that Miami-Dade County Public Schools has had in Tallahassee.

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

OTHER REPORTS:

5. Internal Audit Report – Selected Schools/Centers

The Chief Auditor introduced the above-referenced report and noted that the report contained the results of 30 school audits in which four schools had findings.

Mr. Lopez expressed concerned about Carol City Middle School findings pertaining to payroll and PCard transactions and asked if there were any consideration regarding training.

Ms. Kairalla commented that this type of problems has been ongoing and that a treasurer's job requires them to handle lots monies, and the salary is not commensurate with the job.

Dr. Feldman noted that on page 18 of the report he would like the report to reflect 1 year or 2 year audit period. He made additional remarks about his dissatisfaction with the manner in which school staff, as depicted in the school findings, continued to breach fiscal procedures at the schools. He urged the administration to implement a plan to ensure that payroll is done correctly and to help schools hire trained full-time treasurers.

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

6. Presentation for 27 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 the audited financial statements of 27 charter schools, which his office is charged to do. He stated that among them there were four Lincoln-Marti charter schools' financial statements which were discussed in great detail at the January 26, 2016, meeting and tabled until the

March 15, 2016, meeting to allow the schools' administration to provide more documentation. The Chief Auditor noted that after extensive review of the financial statements and the additional related documentation, he remains of the opinion that the financial statements submitted are not in accordance with Generally Accepted Accounting Principles (GAAP), due to revenue recognition issues, and should be restated.

In addition, the Chief Auditor mentioned that the Academy of Arts & Minds has provided a plan to the Florida Department of Education to eliminate the deficit balance by 2018, which he thinks is a long time, but doable.

Mr. del Busto and Mr. Wendelken requested to recuse themselves from participating in discussion or voting in any matters regarding the Lincoln-Marti Schools, because of possible conflicts of interest because of their employment (see the attached form).

Mr. Lopez asked what happens when the financial statements are not in accordance with the standards and not restated. The Chief Auditor responded that his responsibility is to report to the Committee and the School Board on the propriety of the financial statements and noted that if there are any disagreements from this point on, then the issues should be referred to the Charter Schools Department and the School Board Attorney Office for further action.

Ms. Tiffanie Pauline, Assistant Superintendent, Charter Schools Department, explained that given that the schools' financial statements are not in compliance, it triggers an expedited review, which allows them to request additional documentation and an audit by the District.

Mr. McGhee mentioned that he was under the impression that going forward there will be an agreement as to how the school was going to proceed with this matter. Mr. Montes de Oca stated that the school's administration acknowledged that going forward they will change the procedures to recognize receivables. Mr. McGhee asked for clarification on the school's standing regarding the financial statements. Mr. Montes de Oca responded that the school's administration confirmed that they will not reissue their financial statements.

After some more discussion regarding what has transpired, Dr. Pérez Wurtz noticed that the representative from the school was present and asked him to give an explanation.

Mr. Demetrio Pérez, Administrator, Educational Management Association, explained that this matter relates to the recognition of revenue and the audit report reflected that the schools recognized some revenues that they received during the current fiscal year and was booked in the previous fiscal year, and this transaction gave the impression that the organization was financially deteriorating, which was not the case. He stated that the management company and the landlord promised a contribution to the schools and the contribution has been made. Mr. Pérez emphasized that he has provided the requested documentation and cooperated fully with the Chief Auditor to explain the situation and to ensure transparency. He mentioned that there is a difference of opinion in regards to the interpretation on how to recognize revenues. He stated that two separate independent CPA firms confirmed their position of being in compliance in this matter. Mr. Pérez pointed out that going forward, to avoid this situation, the schools have decided to amend their revenue recognition procedures to ensure that it is consistent with School Board requirements.

Ms. Regalado asked the Chief Auditor if there is a problem with Mr. Pérez's explanation. The Chief Auditor responded that he has had courteous discussions with Mr. Pérez regarding this matter and pointed out, for the record, that if the account receivables for the schools were not recorded after the fact, the school would have had a negative balance on their books at the end of the year.

In response to the Chair's question regarding the names of the CPA firms that backup his explanation, Mr. Pérez responded that the names of the CPA firms are The Sharpton Group and Morrison, Brown, Argiz & Farra (MBAF).

Mr. Norwood asked the Chief Auditor for a clarification regarding this issue. Mr. Montes de Oca explained that the end of the fiscal year was June 2015, the receivables were booked as of June 2015 but the documentation that was provided to support those receivables was dated August 2015. He noted that accounting standards provide that receivables be booked when they are measurable and available and that the school's board minutes did not mention at all the receivables or a commitment by the management company that made this contribution, particularly, when the amounts of two of the schools is very substantial.

Mr. Jon Goodman, Executive Director, reiterated that the contributions and transactions transpired after the fiscal year ended, and because of all the issues noted it should not have been included as revenue.

Ms. Marta Alfonso, Principal, MBAF, gave an overview of the school's operating shortfall and stated that going forward, the school will do the following: 1) they will go back to the prior process procedures; 2) that in the future, any documents and arrangements will be concurrent with the school's fiscal year for Board approval; 3) and they will be replacing the audit firm with a firm with national charter school practice.

The Chief Auditor noted for the record that his office met with school's administration and reviewed all the documentation that they provided and noticed that they did not provide the requested financial statements from the contributing management company only bank statements. He noted that bank statements have only certain balances and naturally do not disclose what is owed.

There was some more conversation about the reliability of bank statements and the recognition of revenues and funds availability.

The Chief Auditor emphasized that his responsibility is to provide the Committee and the School Board with an opinion on the accuracy of the school's financial statements.

There were no further questions. A motion was made by Mr. Cordallo, seconded by Mr. Del Valle, with the exception of Mr. McGhee and Mr. Lopez voting against, Mr. Wendelken and Mr. del Busto recused regarding Lincoln-Martí Schools, to recommend that the **Presentation for 27 of 125 Charter Schools Audited Financial Statements FYE June 30, 2015** be received and filed by the School Board.

7. Office of the Inspector General Final Report of Investigation: Charter School dual Enrollment at an Unapproved Postsecondary School in Violation of Florida Statutes SB-1314-1008

The Chief Auditor introduced the above-referenced report and yielded the floor to Mr. Tom Knigge, Supervisory Special Agent. Mr. Knigge introduced Ms. Laudelina McDonald, Assistant Legal Counsel, who he noted was instrumental in preparing this report and gave a brief synopsis of the investigation that involved improper procedures with the dual enrollment at Florida National College pertaining to incorrect course codes. He welcomed 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.

8. Performance Audit for the Universal Service Schools and Libraries Program Disbursements Related to Funding Year 2012 as of April 30, 2015

Mr. Montes de Oca introduced the above-referenced report and stated that this is an audit performed by an external firm on multimillion dollars expenditures of federal funds (E-Rate) which contained no exceptions.

Ms. Karcher and her staff were deservedly recognized for this achievement.

Ms. Karcher stated that she is very pleased with this accomplishment.

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

9. Monthly Financial Report Unaudited – For the Period Ending January 2016

Mr. Montes de Oca introduced the above-referenced report and welcomed 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.

10. Office of Management and Compliance Audits' Activity Report

Mr. Montes de Oca introduced the above-noted subject and stated that this report illustrate what has transpired from the last ABAC meeting to date and welcomed 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.

Old Business:

11. Update on Keys Gate Charter School Audit Report

The Chief Auditor stated that this update is regarding the audit of Keys Gate Charter School, from which he had requested some information that the school would not provide unless a non-disclosure agreement was signed.

Mr. Harvey added that he sent correspondence to this Committee informing that they met with the State Attorney's office in regards to this issue. He emphasized that they are in the process in reviewing seven voluminous files to determine the best course of action. He noted that once they review the files, they may find the possibility of filing a public records lawsuit and report back to this Committee.

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

12. Maxim Healthcare Services, Inc.

The Chief Auditor acknowledged the Superintendent for requesting an audit of Maxim Healthcare Services, Inc. and also the Committee and School Board for their support to conduct this audit. Mr. Montes de Oca emphasized that the audit identified over \$1 million worth of overcharges and during the audit, Maxim also found coincidentally overcharges of \$100,000 and \$4,000. He stated that a final agreement was negotiated by School Board Attorney whereby the District was reimbursed \$325,000 from Maxim, which he noted, is no longer an M-DCPS vendor.

In response to the Chair's question regarding the remaining dollars owed to the District (the difference between \$1 million and \$429,000), Mr. Harvey explained that \$468,000 was attributed to employees who worked without being processed through the Jessica Lundsford Act level II clearance, which in his opinion could not be recovered because the services were provided. He stated that during mitigation his office was able to recover as much as could be received. Mr. Harvey gave accolades to the auditors for their work, the Superintendent for requesting the audit and the School Board for their support.

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

New Business:

13. Evaluation of External Independent Auditing Services Request For Proposals

The Chief Auditor announced that three proposals were received pursuant to a Request for Proposal (RFP) for an Independent External Auditing Services issued by the District. He noted that the proposals were forwarded to the Committee and School Board members and the Superintendent for their review. He pointed out that the Committee needs to establish a special meeting date to evaluate the proposals, rank them and recommend a finalist to the School Board.

Dr. Feldman noted for the record that he will be out-of-town April 4, 5 & 6 and recommends his alternate to attend on those days.

The Committee established a tentative date of April 5, 2016, to hear presentations from the three proposers to perform the annual audit of the financial records of the School Board.

On another topic, Dr. Feldman asked what is the difference between action versus informational in an item on the agenda. The Chief Auditor responded that an action item is part of the School Board agenda and an informational item is not re-stated to the School Board. Mr. del Busto pointed out that when he looks at an informational item on the agenda, there is nothing that the Committee can change. Dr. Pérez added that an informational item on the agenda is for a purpose of something significant and important.

Dr. Pérez Wurtz announced that she was recently appointed by School Board Chair Ms. Perla Tabares Hantman to be the Board's representative at The Children's Trust (TCT). She added that since this is an outside entity, would it be possible for the District to conduct an audit. The Chief Auditor explained that at the last Committee meeting, the Superintendent pointed out that he was considering having a discussion with him about auditing some of TCT sponsored programs, since the TCT receives approximately \$100 million from assessments in real estate taxes. Mr. Montes de Oca stated that he does not know if he has the express authority to audit TCT. He explained that if he thought, after having the conversation with the Superintendent regarding this matter, that his office should be involved, then he will include the audit in the next audit plan to be submitted to the Committee for recommendation and the School Board for approval. Mr. Montes de Oca noted that since TCT is a tax collecting entity, that they should allow the audit to be conducted. He mentioned that there is another avenue to conduct the audit, and that is through public records requests, which would be much more laborious and time-consuming.

After hearing the Chief Auditor's comments, Dr. Pérez Wurtz asked how we should proceed. The Superintendent responded that his recommendation is to determine whether the Chief Auditor has the right to audit TCT and to look at a limited number of transactions pertaining to program investments where the outcomes are declared educational in nature. He stated that sitting at the TCT Board he has learned that there is no standard that the TCT is using and that the agencies are the ones that decide what the metrics should be and the key performances are based on these decisions. He feels that it would be much better if there is consistency. Mr. Carvalho suggested that the Chief Auditor, in conjunction with the School Board Attorney, determine if it is an appropriate action for his office to conduct an audit and for Board members of the TCT to assist in accessing and requesting information to make the process of data acquisition simpler, specifically for projects with educational outcomes. He also suggested that the TCT could contract an external auditor to conduct the audit with educational outcomes as the scope.

He enumerated some issues pertaining to TCT and stated that his intent is to concentrate in the arena of education, which is the one that concerns the District.

In response to Ms. Hantman's inquiry regarding the status of the Chief Auditor authority to audit the TCT, as discussed at the last ABAC meeting and at the School Board Committee meeting, the Chief Auditor noted that the Superintendent said at the last ABAC meeting that he will be having a discussion with him to have a more accurate idea of what he has in mind

as the scope of the audit, but the conversation has not taken place. Ms. Hantman expressed her displeasure to find out that the conversation has not taken place. Mr. Montes de Oca acknowledged her concern and that he is looking forward to meeting with the Superintendent and the School Board Attorney to determine the intended scope of the audit and whether he has the authority to conduct the audit.

After a lengthy discussion regarding TCT, the Committee expressed its support for the Superintendent's comments.

On a personal note, Mr. Wendelken was very happy to announce that at the University of Miami he witnessed recruiters from the District to inform newly graduates of job opportunities.

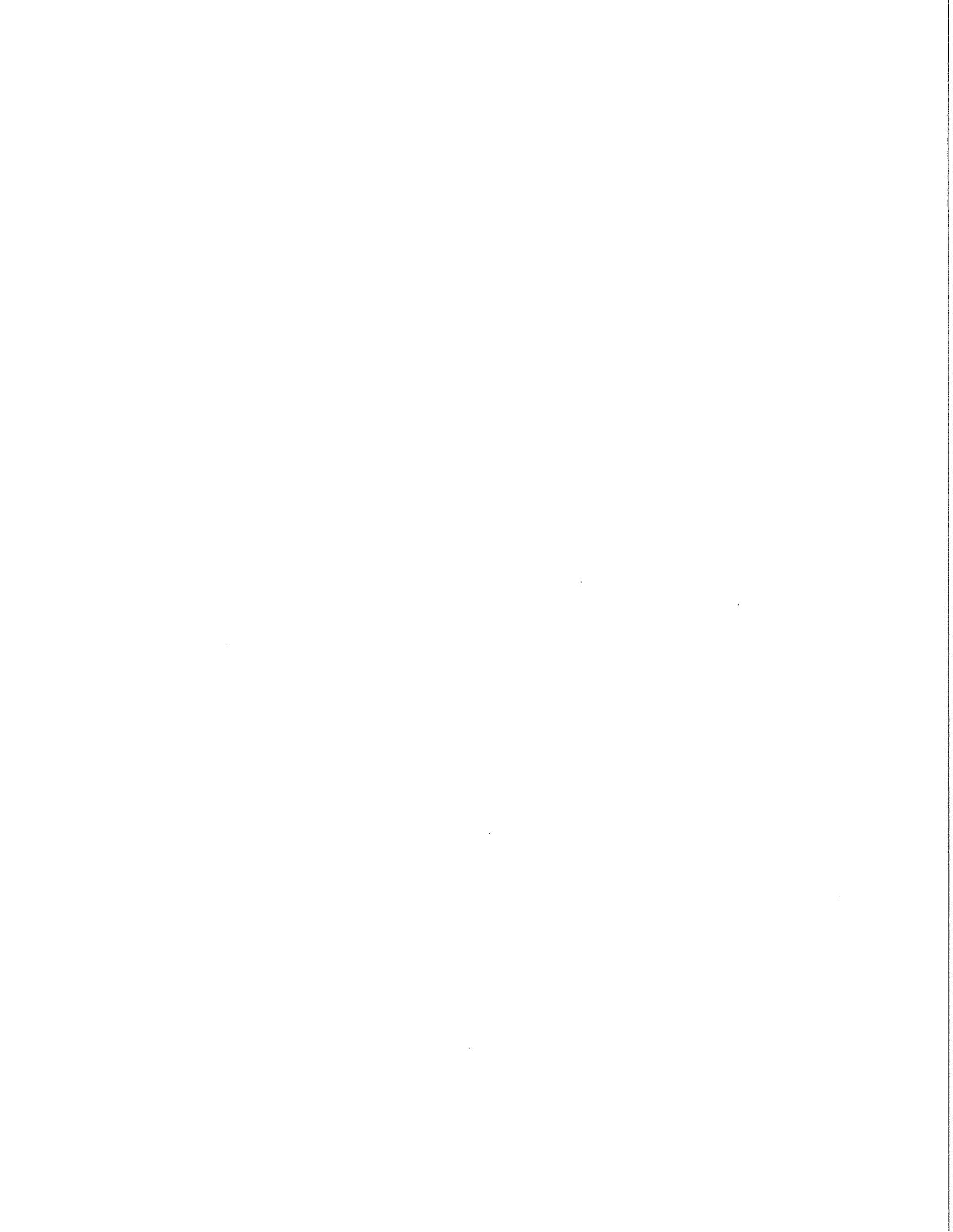
The Chair thanked the Committee for their hard work, focus and determination.

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 2:38 p.m.

/lig

Attachments



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

LAST NAME—FIRST NAME—MIDDLE NAME DEL BUSTO JUAN	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE AUDIT + BUDGET COMMITTEE MDCPS
MAILING ADDRESS 2390 NW 7TH STREET SUITE 201	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY MIAMI FL 33125	NAME OF POLITICAL SUBDIVISION:
DATE ON WHICH VOTE OCCURRED MARCH 15, 2016	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 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 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 would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a 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 (CRAs) 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.

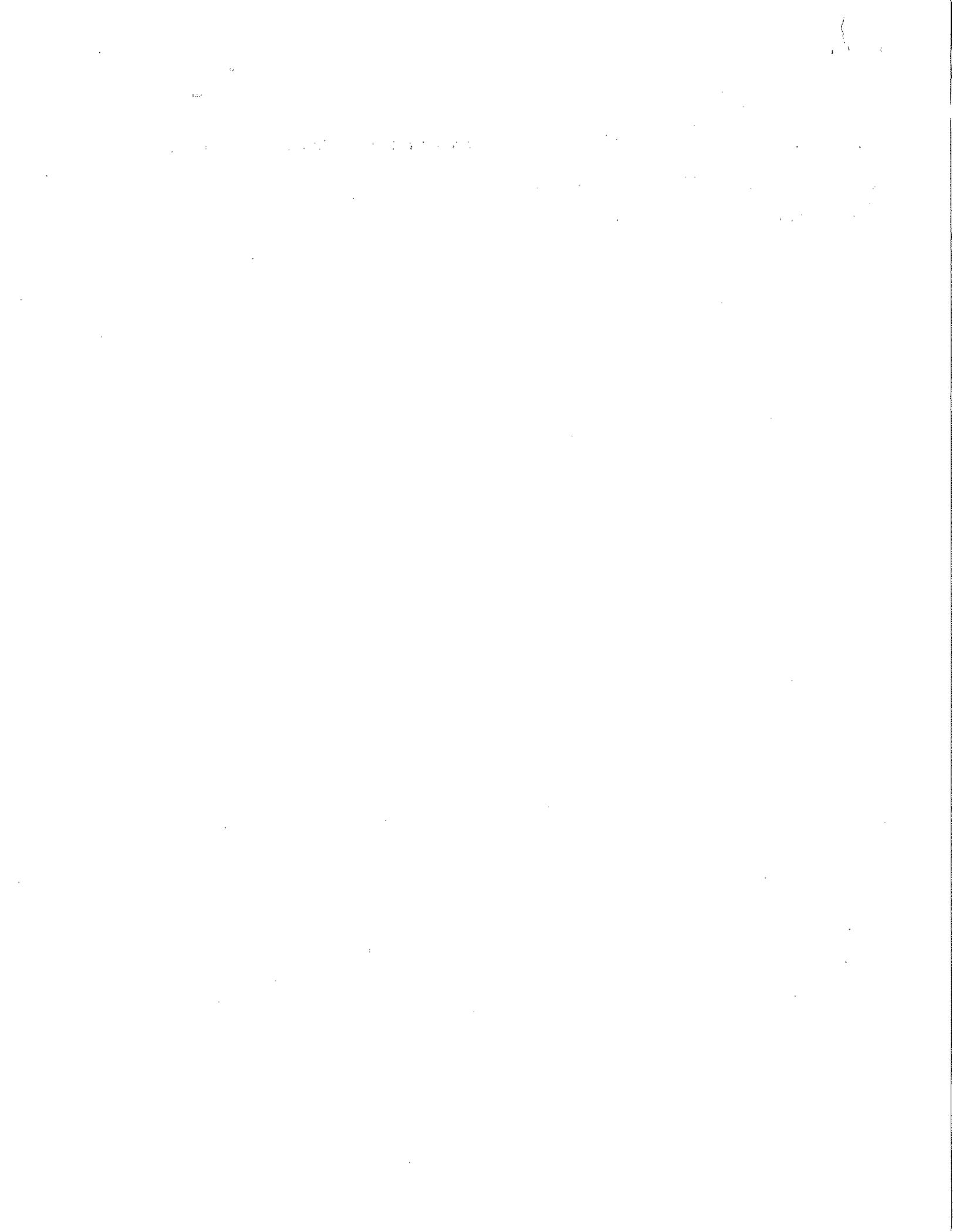
* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating 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 page 2)



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, JUAN DEL BUSTO, hereby disclose that on MARCH 15, 2016, 20__ :

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

- 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 MBAF, which is the parent subsidiary, or sibling 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:

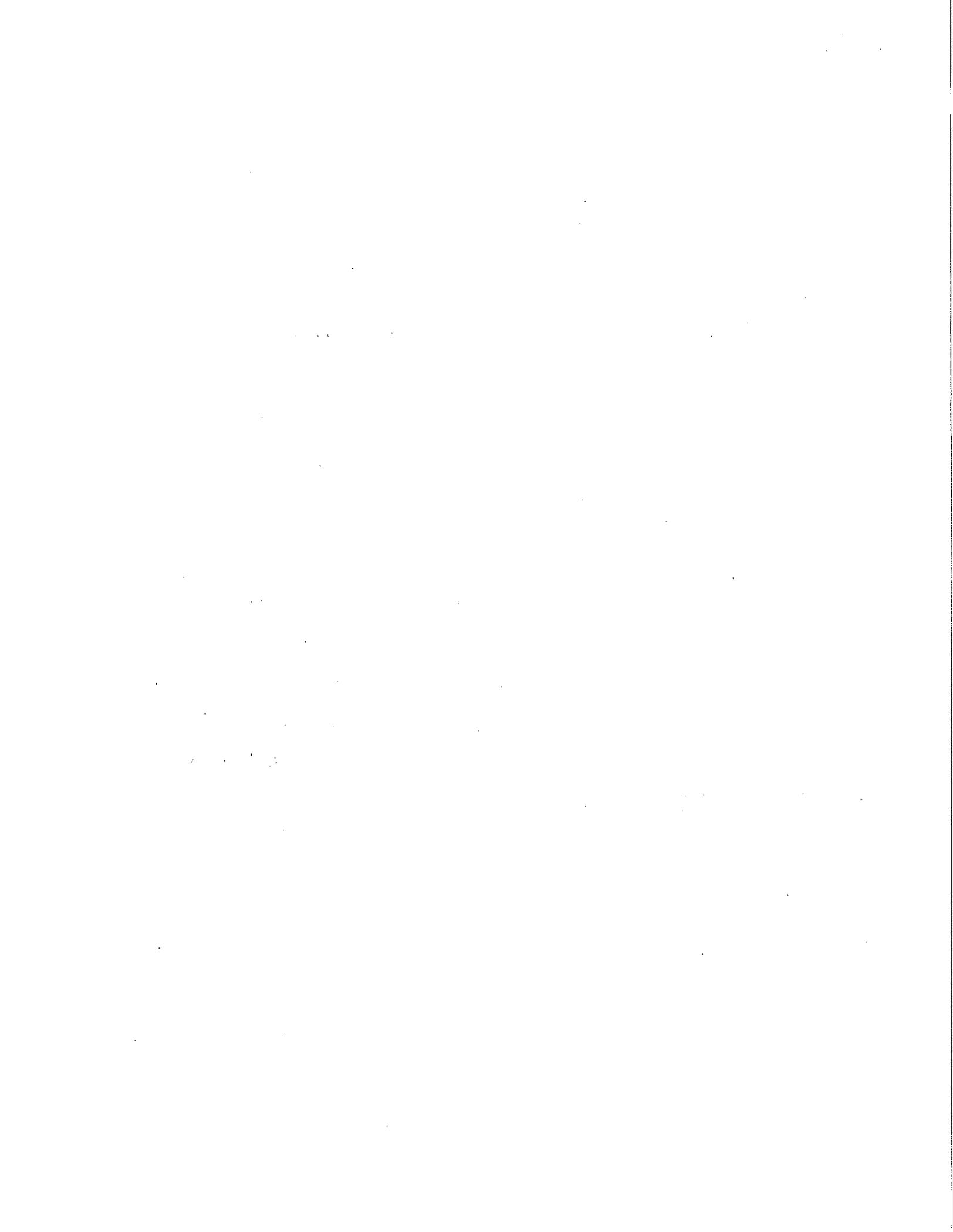
MBAF became the accounting firm of record to an audited entity that came to our committee. I'm a strategic advisor to MBAF. I recused myself from discussion and any votes.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

March 16, 2016
Date Filed

Juan del Busto
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 Wendelken, Erick	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Audit and Budget Advisory Committee
MAILING ADDRESS 1450 N.E. 2nd Avenue Suite 415	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:
CITY Miami	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
COUNTY Miami-Dade	NAME OF POLITICAL SUBDIVISION: School Board of Miami-Dade County
DATE ON WHICH VOTE OCCURRED March 15, 2016	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 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 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 would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a 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 (CRAs) 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 are not prohibited by Section 112.3143 from otherwise participating 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 page 2)



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, Erick Wendelken, hereby disclose that on March 15, 20 16 :

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

- 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 subsidiary, or sibling 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:

Item 6: Presentation for 27 of 125 Charter Schools Audited Financial Statements FYE June 30, 2015.
Lincoln-Marti Charter Schools, Inc. - Charter High School of the Americas, Hialeah Campus Charter School, International Campus Charter School, and Little Havana Campus Charter School

The schools have engaged MAAF (my employer) to provide auditing services.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

5/16/2016
Date Filed

Erick Wendelken
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.

