

**MINUTES OF THE SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE  
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS  
March 10, 2015**

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The School Board Audit and Budget Advisory Committee (ABAC) met on Tuesday, March 10, 2015, 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. Nestor Caballero, CPA MST CGAP  
Mr. Juan del Busto  
Ms. Marian L. Hasty, Esq.  
Ms. Susan Marie Kairalla  
Mr. Christopher Norwood, J.D.  
Ms. Raquel Regalado, School Board Member  
Mr. David Schwartz  
Mr. Erick Wendelken, CPA

**Members Absent:**

Mr. Rayfield McGhee, Jr., Esq., Vice Chair  
Dr. Lawrence S. Feldman, School Board Vice Chair  
Mr. Joseph Gebara, PTSA/PTA President  
Mr. Isaac Salver, CPA

**Non-Voting:**

Mrs. Judith M. Marte, Chief Financial Officer

**Call to Order**

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The ABAC's Chair Mr. Roland Sanchez-Medina called the meeting to order at 12:31 p.m. and warmly welcomed everyone in attendance.

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

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

Ms. Perla Tabares Hantman, School Board Chair	Mr. Jaime G. Torrens, Chief Facilities Officer
Dr. Marta Pérez, School Board Member	Ms. Deborah Karcher, Chief Information Officer
Mr. Alberto M. Carvalho, Superintendent of Schools	Mr. Edward McAuliff, Chief Information Security Ofcr.
Mr. Walter J. Harvey, School Board Attorney	Ms. Melody Thelwell, Chief Procurement Officer
Mr. Jose Dotres, Chief of Staff	Mr. Luis Garcia, Deputy School Board Attorney
Mrs. Valtena G. Brown, Dep. Supt./Chief Oper. Officer	Ms. Mindy McNichols, Asst. School Board Attorney
Ms. Daisy Gonzalez-Diego, Chief Communications Ofcr.	Mr. Steffond L. Cone, Assistant Superintendent
Mr. José F. Montes de Oca, Chief Auditor	Dr. Magaly C. Abrahante, Assistant Superintendent
Mr. Kimrey Newlin, Alternate ABAC Member	Dr. Sylvia J. Diaz, Assistant Superintendent
Ms. Enid Weisman, Chief Human Capital Officer	Ms. Tiffanie Pauline, Assistant Superintendent
Ms. Maria L. Izquierdo, Chief Academic Officer	Dr. Ana M. Rasco, Assistant Superintendent

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

March 10, 2015

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Ms. Connie Pou, Controller	Ms. Marisol Marin, Administrative Assistant
Ms. Maria T. Gonzalez, Asst. Chief, School Audits	Ms. Maloy C. Morales, Administrative Assistant
Mr. Julio Miranda, Asst. Chief, Investigations	Ms. Carman Naumann, Administrative Assistant
Mr. Trevor L. Williams, Asst. Chief, District Audits	Ms. Maria Teresa Rojas, Administrative Assistant
Mr. Leonardo Fernandez, Treasurer	Ms. Dalia Rosales, Administrative Assistant
Ms. Barbara A. Mendizabal, Region Superintendent	Ms. Maria E. Delgado, Secretary
Dr. Albert Payne, Jr., Region Superintendent	Ms. Elsa Berrios-Montijo, Staff Assistant
Ms. Vivian M. Santiesteban-Pardo, Region Supt.	Ms. Lucila I. Gonzalez, Administrative Secretary
Ms. Joyce Castro, Administrative Director	Mr. Felix Jimenez, Assistant Inspector General
Ms. Tabitha Fazzino, Administrative Director	Mr. Thomas Knigge, OIG, Supervisor Special Agent
Ms. Daisy Naya, Assistant Controller	Ms. Patra Liu, OIG, General Counsel
Mr. Ron Y. Steiger, Chief Budget Officer	Mr. Fernando Zulueta, President, Academica
Ms. Cynthia Gracia, Administrative Director	Ms. Christina Perdomo-Fernandez, Academica
Ms. Penny Parham, Administrative Director	Mr. Carlos Ferralls, Vice President, Doral Academy
Mr. Eric Ojeda, District Director	Mr. Jose Iglesias, Auditor, Doral Academy
Mr. Jon Goodman, Executive Audit Director	Mr. Regino Rodriguez, Auditor, Doral Academy
Ms. Beatriz Pereira, Executive Director	Mr. Ryan Kairalla, Doral College
Ms. Tamara Wain, Director	Mr. Robert Alfaro, VAB Manager
Mr. Christopher Morgan, Director	Mr. Mark Martinez, Senior Deputy, Clerk of Clerks
Mr. Luis Baluja, Supervisor	Ms. Sheila Salters, Miami-Dade County
Ms. Maria Curbelo, Audit Coordinator	Mr. Orlando Alonso, Administrator Director, DOT
Ms. Elvira Sanchez, Audit Supervisor I	Mr. Lazaro Solis, Deputy Property Appraiser
Mr. David Coleman, Chief of Staff	Mr. Donovan Maginley, Partner, McGladrey LLP
Ms. Jackeline Fals, Chief of Staff	Mr. Roberto Valdes, Citizen
Ms. Ana Lara, Administrative Assistant	

The Committee members warmly welcomed the newest members of the ABAC, Mr. Erick Wendelken, CPA, Morrison, Brown, Argiz & Farra, LLC, Mr. Juan del Busto, Chairman and CEO of Del Busto Capital Partners, Inc. and Mr. Kimrey Newlin (ABAC Alternate), TD Bank.

On behalf of Dr. Feldman, the Committee recognized Dr. Richard H. Hinds, retired Chief Financial Officer, for his outstanding years of service to Miami-Dade County Public Schools and valuable contributions to the ABAC. A plaque was presented in his honor; however, he was unable to receive it since he could not attend the meeting. This meritorious award will be delivered to Dr. Hinds.

## **2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of January 27, 2015**

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The Chair drew the members' attention to the minutes for the ABAC meeting of January 27, 2015, and asked whether any members had any suggested revisions or questions related to the contents of the proposed minutes.

Ms. Kairalla moved and Ms. Regalado seconded the approval of the minutes, as presented, to serve as the memorialization of the January 27, 2015, ABAC meeting. The motion carried unanimously.

## **INTERNAL AUDITS:**

### **3. Audit of Miami-Dade County Value Adjustment Board (VAB) Appeals Process**

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The Chief Auditor introduced the above-referenced report and pointed out that the audit was requested by the Superintendent; recommended to be performed by this Committee; approved by the School Board and agreed upon by the Value Adjustment Board (VAB). He explained that since the VAB operations are intertwined with the Property Appraiser's Office (PAO) operations, it became apparent that there is a need to audit both operations in order to provide a comprehensive analysis. He stated that due to time constraints and the resources available to finish the VAB audit for this meeting as promised, he bifurcated the audit assignment into two phases, the first addressing the VAB, which is presented today, and the second addressing the PAO, which is scheduled to be presented at the ABAC meeting of May or early July 2015. He provided a brief overview of the contents of the report noting that it contains nine findings and eleven recommendations and offered to answer any questions.

The Chair circulated a memorandum from Dr. Feldman, who was not able to attend the meeting, outlining his recommendations pertaining to the VAB audit report. The Chief Auditor pointed out that he received Dr. Feldman's memorandum immediately preceding the Committee meeting.

Ms. Regalado added on the contents of Dr. Feldman's memorandum and indicated that the memorandum addresses several points that were previously acted upon by the School Board.

The Chair noted that this Committee has also expressed similar concerns on this issue.

Ms. Regalado provided a status report of her current involvement with the VAB and stated that the VAB had a very productive special meeting where its members spoke about some of the issues related to the audit report. She announced that another VAB meeting is forthcoming. Ms. Regalado thanked the School Board staff and the Chief Auditor for attending the last VAB meeting and observed that there is representation from the VAB in attendance at the meeting, ready to respond to the substance of the recommendations in the VAB audit report. The Chair recognized that Ms. Regalado is the School Board's appointed representative to the VAB.

Mr. Mark Martinez, Senior Deputy, Clerk of Courts, speaking on behalf of the VAB, pointed out that they reviewed the audit and stated that the administration will follow directions from the VAB to implement the recommendations contained in the report.

Mr. Norwood asked the Chief Auditor to elaborate on the language on page 37 of the report that the OMCA cannot audit the VAB. The Chief Auditor responded that although he does not have the express authority to audit the VAB's operations, he was able to conduct the audit because the VAB consented. He explained that since the School Board provides substantial resources to the VAB, he recommends that the School Board be given the authority to audit the VAB. Mr. Norwood asked if it was the decision of the VAB to allow his office to audit. The Chief Auditor replied that the VAB is governed by the Florida Statutes

and the Department of Revenue (DOR) Rules and has allowed his office representing the School Board to perform the VAB audit.

Mr. Robert Alfaro, VAB Manager, responded that the most recent audit was performed by the County's Audit and Management Services and another was conducted by the Auditor General approximately two years ago. Mr. Norwood asked the Chief Auditor if his audit is different from the one mentioned by Mr. Alfaro. The Chief Auditor replied that the scope of his audit is different and although it is not required, the School Board should be afforded the opportunity to audit the VAB, as the School Board provides substantial resources to operate the VAB (40%). Mr. Norwood endorsed Dr. Feldman's recommendations on the memorandum and suggested that it be considered as an action item.

The Chair noted that since Dr. Feldman's memorandum was just received, it could not be fully assimilated by the ABAC; therefore, it is not fair to Dr. Feldman or the Committee to consider it as such.

Mr. Harvey indicated that under Florida Statutes, 40% of the VAB's revenue is provided by the School District, which should give the District the authority to audit the VAB, whenever it is considered necessary.

Ms. Regalado noted that several of the recommendations contained in Dr. Feldman's memorandum were already acted upon by the School Board and added that a contractual relationship is the best way to address these issues.

Ms. Regalado asked the School Board Attorney for the status of the contract between the School Board and other entities contained in an agenda item previously approved by the School Board. Mr. Harvey stated that he sent the recommendations to the VAB, Clerk of Courts, PAO and the Miami-Dade County Mayor requesting to enter into an interlocal agreement. He indicated that bi-weekly meetings are taking place with the entities in order to work on these issues and have a signed agreement in the near future.

Mr. Carvalho mentioned that Dr. Feldman's memorandum reflects all the requested actions that the School Board unanimously approved. He expressed frustration with the fact that even if all the recommendations contained in the audit report are implemented and a contractual agreement with the County, which validate the contentions of the administration, is entered into and implemented the District will still endure a \$30 to \$50 million shortfall this year. He stated that the findings noted in the audit report are egregious, which vindicate and substantiate the concerns expressed by his administration over the past several years. He stated for the record that not everything is fine just because there is an audit report which validates the concerns of the administration, when the reality is that funds needed by the District are being left somewhere. He thanked the Chief Auditor, Ms. Regalado, VAB Representatives and the ABAC for endorsing the recommendations of this audit.

Mr. del Busto expressed disbelief that this situation has been taking place for over two years and inquired as to who is responsible for fixing this situation. The Superintendent noted that he has been asking the same questions and all he has heard is who is not responsible, but he believes it is the "County's responsibility", wherever it lands.

Ms. Regalado announced that at the next VAB meeting they will be asking for implementation of the recommendations in the audit report, although she recognized that some of the recommendations are out of the jurisdiction of the VAB. She stated that even if the County is not sure of who is responsible because the PAO is an independent office, the fact remains that ultimately it reports to the Mayor.

In response to a question regarding if tax payers are required to pay 75% of property taxes assessed, the Chief Auditor indicated that when a taxpayer appeals, he/she is required to pay at least 75% of the taxes being assessed. He explained that two years ago, when taxpayers appealed, they were not required to pay anything and that in an effort to remedy this situation, legislation was passed requiring payment of at least 75%. Mr. Montes de Oca further explained that if the property tax payer pays 100% of the assessment and the eventual assessment is reduced by more than he/she paid, then the taxpayer is entitled to 1% a month (12% per year) interest on the amount overpaid.

In response to another question regarding whether taxpayers must pay 12% interest if they underpay, the Chief Auditor responded that there is a statutory requirement for them to pay interest at the same 12% rate.

Mr. Norwood asked for an explanation on Finding #6 (A small number of unlicensed agents were non-qualified with taxpayer authorization requirements). Mr. Trevor L. Williams, Assistant Chief Auditor, explained that according to Florida Statutes and DOR Rules, registered agents are not required to obtain the signature from the taxpayer they represent; however, non-registered agents must obtain authorization from the taxpayer authorizing them to bring the cases before the VAB. Mr. Norwood then asked a series of questions regarding the audit findings that were addressed by the auditors and the representatives from the VAB.

Mr. Caballero noted that some of the recommendations in the audit are remedied by two legislative bills and asked if this is going to solve these issues. The Superintendent responded that if the legislation, as written, passes it will provide relief to the VAB issues. He hopes that once the bills become law, there will be a follow-up with the rules and process by the County to ensure compliance.

Ms. Hantman expressed a concern regarding the monies owed to the District, regardless of whether the School Board is successful at the State level in resolving the VAB issues, and asked Ms. Regalado about status of the monies owed to the District and who is responsible. Ms. Regalado stated that there is no answer to her question at the moment, but indicated that at the VAB meeting the Board unanimously expressed the desire to change some of the VAB procedures to help the District. She explained that the VAB issue is unique to Miami-Dade County and it is very difficult for the VAB issue to become the priority of the legislation when VABs at other counties are working very well. Ms. Regalado mentioned that there will be an upcoming VAB meeting to explore the implementation of the recommendations in the audit report and also to figure out the necessary changes pertaining to the VAB interaction with the PAO.

Ms. Hantman expressed her frustration of not knowing who is responsible for the VAB and PAO situation.

Dr. Pérez and members of the Committee thanked the Chief Auditor and his staff for a very well done audit report.

There were no further comments. A motion was made by Ms. Kairalla, seconded by Mr. Wendelken, which carried unanimously, to recommend that the **Audit of Miami-Dade County Value Adjustment Board (VAB) Appeals Process** be received and filed by the School Board.

## **EXTERNAL AUDITS:**

### **4. Internal Audit Report – Selected Schools/Centers**

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Mr. Montes de Oca introduced the above-referenced report and yielded the floor to Ms. Maria T. Gonzalez, Assistant Chief Auditor, for the presentation. Ms. Gonzalez presented the audit results of 37 schools/centers for one or two year audit periods. She observed that out of the 37 schools, eight had audit exceptions that included deficiencies in internal funds, FTE, management of school property and the monitoring of school-site data security. She also highlighted the audit of Sweetwater Elementary which addressed a complaint referred to the audit department by School Operations, regarding concerns expressed by a private citizen whose spouse had worked at that school. Ms. Gonzalez briefly discussed the allegations and pointed out that the report substantiated three of the six allegations made by the complainant.

The complainant, Mr. Roberto Valdes, expressed a high degree of dissatisfaction with the results of the Sweetwater Elementary audit report and made some irreverent comments about the report. He explained the allegations, noting that they were the reason the audit was conducted.

The Chief Auditor responded that he has been an auditor for more than 34 years and has been involved in more than 9,000 school audits without any of them being questioned. Mr. Montes de Oca stated that he interviewed the complainant regarding his allegations and some of the allegations were substantiated, while others were not. He noted when allegations are made there are sometimes unintended consequence such as the ones referenced in the audit report. Mr. Montes de Oca pointed out for the record that he is independent from the administration; he does not engage in a public debate; he stands by his audit report; and does not appreciate the references made by the complainant about the audit report.

Mr. Jose Dotres, Chief of Staff, also added for the record that he takes allegations very seriously and that the administration has been very deliberate in meeting with Mr. Valdes and acknowledging the allegations. He explained that the Superintendent directed the administration to systemically communicate with the schools on how to follow proper procedures in regards to paraprofessionals/security monitors. He stated that Title I manuals have been enhanced; very precise wording has been added so that procedures are followed and processes are in place in order to ensure that the schools utilize personnel appropriately.

Dr. Magaly Abrahante, Assistant Superintendent, emphasized that she also met with the complainant and his wife and based on the results of the meeting, her office conducted an

informal review of their allegations and made the recommendation to School Operations to request an audit at the school in question. Dr. Abrahamante noted that they did a thorough review of all the Title I programs at over 300 schools and she believes this to be an isolated incident.

In response to Mr. Valdes' question regarding what is going to happen to the school administrator responsible for the substantiated allegations, the Superintendent responded that he does not flog employees at public meetings and that there will be an opportunity after the audit report goes to the School Board for the District administration to make a decision. He stated that Mr. Valdes approached him several times about this matter and he repeatedly told him that he does not interfere with ongoing investigations.

There was some discussion pertaining to other schools having recurring findings for the past two years under the same administrators. Ms. Valtena Brown, Deputy Superintendent/Chief Operating Officer, explained that administrative procedures are implemented when they review audits.

Addressing a comment made, the Chair noted that the administration is ultimately responsible for making decisions on what to do with the employees.

Dr. Pérez asked for an update regarding what to do with the Title I fund finding. Ms. Gonzalez provided a brief overview of the finding and pointed out that the recommendation on the report regarding Title I funds is to self-report the instance of non-compliance with Title I policy to the Florida Department of Education, as provided under Title I administration guidelines. She gave a brief overview of the finding regarding additional responsibilities of a paraprofessional who is paid from Title I funds.

The Superintendent explained that a paraprofessional responsibility is to provide educational services and when there is an expenditure charged to a grant which is not allowed, it is charged back to the general fund. He emphasized that for two years in row the Single Audit of the District, which covered over \$500 million in expenditures each year, did not have a single finding. Referring to the investigation at Sweetwater Elementary, he stated that the District administration continues to monitor this issue and pointed out that he agrees with the findings and recommendations in the audit report.

There were no further comments. A motion was made by Ms. Regalado, seconded by Mr. Schwartz, which carried unanimously, to recommend that the **Internal audit Report – Selected Schools/Centers** be received and filed by the School Board.

## **5. Investigation Conducted Pursuant To A Referral By Florida Department of Education Inspector General**

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Mr. Montes de Oca introduced the above-reference report and stated that pursuant to the request of the Florida Department of Education Inspector General, an investigation was conducted and found no probable cause.

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

## **6. Miami-Dade County District School Board's Operational Audit**

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The Chief Auditor introduced the above-referenced report and stated that it contained some findings and recommendations and that the administration took corrective actions to address the findings.

In response to Mr. Caballero's question regarding clarification on the administration's response to Finding #2 pertaining to a \$959,000 fuel tax refund, Ms. Pou explained that the District spends well in excess of the \$959,000 from its General Fund to repair and maintain schools and has procedures in place to earmark monies from the Capital Funds and use them for future projects to comply with the statutory requirement.

Ms. Hantman inquired about Finding #1 pertaining to the posting of the District's budget on the website. Mrs. Marte responded that the budget has always been posted on the website as required by State Statute and explained that the oversight had to do with posting the proposed July budget, but not the September official budget. She stated that this has been rectified retroactively and that the District is now in full compliance with the requirements. Ms. Hantman indicated that she had not received the Superintendent's memorandum modifying his employment contract regarding his severance pay provisions referenced in Finding #5. The administration responded that they will gladly provide her with said memorandum. The Superintendent explained that the modification is specific to the severance provision on termination without cause. Lastly, Ms. Hantman inquired about Finding #7 regarding the filing of statements of financial interest with the Procurement Department (PD). Mrs. Marte pointed out that the District is in compliance with the annual filing of statements of financial interest. She explained that the audit finding relates to previous years, when a list of everyone who files one of these statements was not provided to the PD for its review to ensure that there are no conflicts of interest with vendors. She emphasized that the problem has been rectified and that this year the list has been reviewed by the PD. Ms. Hantman had concerns that the School Board policy does not require filing of statements of financial interest with the PD. Mrs. Marte concurred with Ms. Hantman's observation and stated that a corresponding revision to the School Board policy will be forthcoming to the School Board for approval.

There were no further questions. A motion was made by Ms. Kairalla, seconded by Mr. del Busto, which carried unanimously, to recommend that the **Miami-Dade County District School Board's Operational Audit** be received and filed by the School Board.

### **OTHER REPORTS:**

## **7. Presentation for 36 of 126 Charter Schools Audited Financial Statements FYE June 30, 2014**

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The Chief Auditor presented the above-referenced report and stated that his office is charged with the responsibility of reviewing the charter schools financial statements and bringing any



relevant issues to the attention of the ABAC and the School Board. He noted that 29 of the 36 charter schools had no issues, but expressed concerns about governing board members of some schools who are employees of other charter schools which are also operated by the same management company as the school where they serve as employees. He specifically noted that these board members approve transfers of funds to other entities where they work. He pointed out that these issues were previously brought to the attention of the ABAC and the School Board and he is awaiting a response from the Florida Department of Education (DOE) for clarification on the issue of transferring funds, since the law is silent as to whether or not it is permissible.

In response to Mr. Norwood's request for clarification on the issues related to members of the governing boards, the Chief Auditor explained that there is an issue where some of the members serving different governing boards voted to approve transactions transferring funds and it is his duty to bring this issue to the attention of the ABAC and the School Board.

Addressing more discussion on the issue of governing board members, Ms. McNichols offered to research these inquiries, obtain clarification on the legality of this issue and present her research at the next ABAC meeting. Mr. Norwood requested to also ask the DOE if there is a difference of opinion on this issue.

Ms. Hantman expressed her frustration with having to discuss the same charter school issues at every ABAC meeting and pointed out that an audit had been conducted and presented according to the law.

The Chief Auditor concurred with Ms. Hantman and reiterated that it was his duty to bring these issues to the attention of the ABAC and the School Board and stated that he communicated with the DOE to obtain clarification on the issue of funds transfers in order to resolve this matter once and for all.

After some more discussion, the Chief Auditor offered to further review and research the issue of the governing boards thoroughly with the School Board Attorney's office and provide an update at the next ABAC meeting.

Mr. Douglas Rodriguez, Principal, Doral Academy, Inc., pointed out that the two members mentioned in the audit report are no longer serving on the governing board of the Doral Academy Inc. and Somerset. He stated that the two members have resigned due to the concerns of the District.

Mr. Caballero's recused himself from participating in any discussion pertaining to the ASPIRA Eugenia Maria de Hostos, ASPIRA South Youth Leadership, and ASPIRA Raul Arnaldo Martinez charters schools because his firm is involved in the audits of these schools. Mr. Wendelken recused himself from participating in any discussion pertaining to Somerset Academy South Miami because his son attends this school. A motion was made by Ms. Regalado, seconded by Mr. del Busto, which carried otherwise unanimously, to recommend that the **Presentation for 36 of 126 Charter Schools Audited Financial Statements FYE June 30, 2014** be received and filed by the School Board.

## **8. Monthly Financial Report Unaudited – For The Period Ending December 2014**

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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.

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

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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.

### **New Business:**

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None.

### **Old Business:**

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None.

### **Adjournment**

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There being no further business to come before the Committee and upon motion duly made and seconded, the meeting was adjourned by Mr. Roland Sanchez-Medina at 2:10 p.m.

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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, Nestor Caballero, hereby disclose that on March 10, 20 15 :

(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:

Agenda item #7- My firm (Alberni Caballero & Fierman, LLP), serves as the independent external auditor for the ASPIRA Eugenia Maria de Hostos Charter School, ASPIRA South Youth Leadership Charter School and the ASPIRA Raul Arnaldo Martinez Charter School.

Date Filed

3/10/15

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)**

- A copy of the form must be provided immediately to the other members of the agency.
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- 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 R. WENDLER, hereby disclose that on 3/10, 20 15

(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:

*My children attend Somerset Academy  
South Miami*

3/10/15  
Date Filed

*Erick R. Wendler*  
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.