

REVISED AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
May 13, 2014 at 12:30 p.m. Room 916

<p>1. Welcome, Introductions, and Moment of Reflection</p> <ul style="list-style-type: none"> • Introducing Ms. Mary T. Cagle, Newly Appointed Inspector General for Miami-Dade County 	<p>Mr. Jeffrey B. Shapiro, Esq. ABAC Chair</p>
<p>2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of March 11, 2014 (ACTION)</p> <p>3. Approval of the Minutes of the Special School Board Audit and Budget Advisory Committee Meeting of April 22, 2014 (ACTION)</p>	<p>Mr. Jeffrey B. Shapiro, Esq. ABAC Chair</p>
<p>EXTERNAL AUDITS:</p>	
<p>4. The School Board of Miami-Dade County, Florida Audit Plan and SAS 114 Communication for the fiscal year ending June 30, 2014 (ACTION)</p>	<p>Mr. Donovan Maginley, Partner McGladrey LLP</p>
<p>5. Financial Statements on Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida as of September 30, 2013 (ACTION)</p>	<p>Mr. Leonardo Fernandez, Treasurer Office of Treasury Management</p> <p>Mr. Donovan Maginley, Partner McGladrey LLP</p>
<p>6. Miami-Dade County District School Board Financial and Federal Single Audit for the FYE June 30, 2013 (ACTION)</p> <p style="text-align: center;"><u>ITEM WITHDRAWN</u></p>	<p>Office of the State of Florida Auditor General</p> <p>Ms. Iraida Mendez-Cartaya, Assistant Superintendent Intergovernmental Affairs, Grants Administration, and Community Services</p>
<p>7. Financial Statements of The Foundation for New Education Initiatives, Inc. for the year ended June 30, 2013 (ACTION)</p>	<p>Ms. Iraida Mendez-Cartaya, Assistant Superintendent Intergovernmental Affairs, Grants Administration, and Community Services</p>
<p>8. Monthly Financial Report Unaudited – For the Period Ending March 2014 (INFORMATIONAL)</p>	<p>Ms. Connie Pou, Controller</p>
<p>9. Presentation of 16 of 120 Charter Schools' Audited Financial Statements FYE June 30, 2013 (ACTION)</p> <p>(a) Transfers of \$7.4 Million by four Mater Academy Schools are Not Transparent</p> <ul style="list-style-type: none"> • Mater Academy • Mater Academy Charter Middle School • Mater Academy Charter High School • Mater Performing Arts & Entertainment Academy <p>(b) 12 Charter Schools' Audited Financial Statements Some of Which Presented Various Issues for Discussion</p> <ul style="list-style-type: none"> • Doral (5) • Lincoln Marti (4) • Mavericks (2) • Florida School for Integrated Academics and Technologies (SIATech) 	<p>Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits</p> <p>Mr. Jon Goodman, Executive Audit Director Office of Management and Compliance Audits</p> <p>Ms. Tiffanie Pauline, Assistant Superintendent Charter Schools Support</p>

**The next Audit and Budget Advisory Committee Meeting is scheduled for
June 24, 2014 at 12:30 p.m. in Conference Room #916**

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INTERNAL AUDITS:	
10. Internal Audit Report - Selected Schools (ACTION)	Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits Mrs. Valtena G. Brown, Chief Operating Officer School Operations Dr. Pablo G. Ortiz, Assistant Superintendent Education Transformation Office
OTHER REPORTS:	
11. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
NEW BUSINESS:	ABAC Members
OLD BUSINESS:	ABAC Members
12. Request made by ABAC member Legal Opinion – Concurrent Charter Board Membership (INFORMATIONAL)	Mr. Walter J. Harvey, School Board Attorney
13. Request made by School Board member Doral Academy Notice to Parents Regarding Doral College Accreditation Status (INFORMATIONAL)	Mr. Walter J. Harvey, School Board Attorney Ms. Tiffanie Pauline, Assistant Superintendent Charter Schools Support
UNFINISHED BUSINESS:	
<ul style="list-style-type: none"> • Friends' of WLRN 990 Forms for 2013 • Audit of Keys Gate Charter High School (To be Determined) 	
ADJOURNMENT	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair

Two or more members of The School Board of Miami-Dade County, Florida may be present and may participate at this meeting.

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