

**MINUTES OF THE SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS
July 18, 2017**

The School Board Audit and Budget Advisory Committee (ABAC) met on Tuesday, July 18, 2017, in the School Board Administration Building, Conference Room 916, at 1450 N.E. Second Avenue, Miami, Florida.

Members Present:

Voting:

Mr. Rayfield McGhee, Jr., Esq., Chair
Mr. Juan del Busto
Mr. Jeffrey Codallo
Mr. Rudy Rodriguez
Ms. Mari Tere Rojas, School Board Member
Mr. Jeffrey Kaufman
Mr. Albert D. Lopez, CPA
Mr. Julio C. Miranda, CPA, CFE
Mr. Christopher Norwood, J.D.

Members Absent:

Mr. Erick Wendelken, CPA, Vice-Chair
Mr. Alvin L. Gainey, PTA/PTSA President
Mr. Isaac Salver, CPA

Non-Voting:

Mr. Ron Steiger, Chief Financial Officer

Call to Order

The ABAC's Chair, Mr. Rayfield McGhee, Jr. called the meeting to order at 12:31 p.m.

1. Welcome and Introductions

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

Dr. Lawrence S. Feldman, School Board Chair	Mr. Jose Dotres, Chief Human Capital Officer
Dr. Marta Perez, School Board Member	Ms. Ana Rijo-Conde, Dep. Chief Fac. Eco-Sustainability Offr.
Ms. Susie V. Castillo, School Board Member	Mr. José F. Montes de Oca, Chief Auditor
Dr. Steve Gallon III, School Board Member	Ms. Connie Pou, Controller
Ms. Perla Tabares Hantman, School Board Member	Ms. Joyce Castro, Assistant Superintendent
Ms. Mary Lee Snipes, Alternate ABAC Member	Mr. Phong T. Vu, Treasurer
Mr. Alberto M. Carvalho, Superintendent	Ms. Maria T. Gonzalez, Assistant Chief Auditor
Mrs. Valtena G. Brown, Dep. Supt./Chief Oper. Officer	Mr. Trevor L. Williams, Assistant Chief Auditor
Mr. Walter J. Harvey, School Board Attorney	Ms. Daisy Naya, Assistant Controller
Mr. Luis M. Garcia, Deputy SB Attorney	Mr. Jose Bueno, Region Superintendent
Ms. Daisy Gonzalez-Diego, Chief Comm. Officer	Ms. Barbara Mendizabal, Region Superintendent

Minutes of the School Board Audit and Budget Advisory Committee

July 18, 2017

Page 2 of 13

Mr. John Pace III, Region Superintendent	Mr. Keon Lewis, Assistant
Ms. Jennifer Andreu, Administrative Director	Mr. John Labonia, General Manager, WLRN
Ms. Cynthia Gracia, Administrative Director	Ms. Elsa Berrios-Montijo, Staff Assistant
Ms. Nicki Brisson, District Director	Ms. Latisha Green, Administrative Assistant
Mr. Dwight Bernard, District Director	Ms. Enid Weisman, M-DCPS, Consultant
Ms. Sasha Lopez, District Director	Ms. Cynthia Borders-Byrd, CBorders-Byrd, CPA LLC
Mr. Jon Goodman, Executive Audit Director	Mr. Donovan Maginley, Partner, RSM US LLP
Mr. Luis Baluja, Executive Director	Mr. Dwight Hill, Chair, WLRN
Mr. Tarek Chebbi, Director	Mr. Barry Schwartz, Vice-Chair, WLRN
Ms. Tamara Wain, District Supervisor	Mr. Michael Jalali, E.D., Friends of WLRN
Ms. Michelle Denis, Fiscal Supervisor	Mr. Thomas Knigge, OIG, Supervisor Special Agent
Ms. Desiree Llopiz, Supervisor	Mr. Felix Jimenez, OIG, Deputy Inspector General
Ms. Francys Vallecillo, Chief of Staff	Mr. Joel Veiguela, OIG, Executive Director
Mr. Nelson Diaz, Administrative Assistant	Ms. Laudelina McDonald, OIG, Asst. Legal Counsel
Ms. Ana Lara, Administrative Assistant	Ms. Arleen Stanek, OIG, Auditor
Ms. Addys Lopez, Administrative Assistant	Mr. Jason Williams, Asst. Special Agent - US DOE - OIG
Ms. Gina Miles, Administrative Assistant	Mr. Dan Ricker, Watchdog Report
Ms. Lisa Monica, Administrative Assistant	Ms. Kyra Gurney, Miami Herald
Ms. Karla Moran, Administrative Assistant	Mr. Charles Dusseau, Citizen
Ms. Carmen Naumann, Administrative Assistant	
Ms. Natalie Perez, Administrative Assistant	
Mr. Matthew Tisdol, Administrative Assistant	

Mr. Montes de Oca recognized and congratulated Mr. Ron Steiger on his recent promotion to Chief Financial Officer (CFO).

Mr. Steiger remarked that he was proud to be sitting at the table now. He noted that, for a long time he sat in the audience as he reported to Mrs. Marte who was the former CFO and is very happy to be following in Mrs. Marte's footsteps. He then introduced the newly hired treasurer, Mr. Phong (Tony) Vu, who was the Treasurer at FIU and former member of the School Board Treasury Advisory Committee.

2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee (ABAC or Committee) Meeting of May 9, 2017

The Chair presented the minutes and asked if there were any additions or corrections. There being none, a motion was made by Mr. Miranda and seconded by Mr. Rodriguez, for approval of the minutes to serve as a memorialization of the May 9, 2017, ABAC meeting. The motion carried unanimously.

3. Proposed Audit and Budget Advisory Committee Meeting Dates for Fiscal Year 2017-2018

Mr. Montes de Oca drew the members' attention to the proposed ABAC dates for Fiscal Year 2017-2018 and noted that the dates are in line with the prior year's. He informed the Committee that there is a GOB Committee meeting scheduled for December 5th at 3 p.m., but felt confident that there would not be any conflict with the time lines. He nevertheless asked for suggestions.

There being no comments the Chair asked for the Committee's approval, and the dates were unanimously approved.

4. The School Board of Miami-Dade County, Florida – Audit Plan and AU 260 Communication for the Fiscal Year Ending June 30, 2017

Mr. Donovan Maginley, Engagement Partner for RSM US LLP, presented their plan for the upcoming audit of the School Board 2016-17 fiscal year financial statements. He outlined the scope of services, timelines, areas of emphasis and the significant accounting areas.

Mr. Lopez asked whether there were any changes to the engagement team.

Mr. Maginley acknowledged that there will be a new audit manager due to the resignation of the prior one.

Mr. Lopez also asked whether they utilize the reports of the internal auditors to assist with the audit.

Mr. Maginley responded that his team relies on the reports from internal auditors primarily in the areas of school audits and year-end inventories and that these internal audit reports save numerous hours in the engagement.

There being no more questions or comments, a motion was made by Mr. Lopez, and seconded by Mr. Del Busto, which carried unanimously, to recommend that the **The School Board of Miami-Dade County, Florida – Audit Plan and AU 260 Communication for the Fiscal Year Ending June 30, 2017**, be received and filed by the School Board.

5. Presentation of FY 2017-18 Executive Summary Tentative Budget

The Superintendent of Schools made a presentation on the above-referenced summary and provided an impact analysis of the regular and special legislative sessions decisions and the outcome of the K-12 funding. He also indicated how House Bill (HB) 7069 (approved by the 2017 Florida legislature) will affect financially several areas, particularly the Florida Education Finance Program (FEFP), restricting the use of Title I revenues to fragile schools and academically poor students, while it also mandated a more aggressive distribution of funds in some other areas. He further explained that total recurring revenue increased by to \$27M, including funding specific to charter schools and state categorical expenses, which would result in a net recurring revenue increase of only \$11M. He then enumerated the cost increases including: 2016-17 salaries of \$30M; \$17M in Health Insurance; Utilities of \$3M; Instructional Technology \$14M; the mandatory contribution to the Florida Retirement System \$6M; and lastly other school-related costs of \$1M, for a total of \$71M unavoidable cost increases. Therefore, he explained, when you subtract the \$71M of the cost increases from the net recurring revenues of \$11M, the result is a \$60M shortfall.

Mr. Carvalho went on to summarize his balancing plan consisting of two parts. Part one, using non-recurring revenues: prior period funding adjustment (net) \$14M; projected beginning fund balance \$13M; and a transfer from Fund 711 (Health Insurance) of \$30M, for a total of \$57M. Part two, reducing appropriations: transfer of custodial expense to Food Service \$7M; increase in lapses for vacancy trend \$5M; central office reorganization \$1M; drastic reduction of hourly, overtime, out-of-county travel & non-instructional technology \$1M, for a total of \$14M. These tactics, he explained, would balance the budget.

Lastly he explained his proposed investment of the \$11M net recurring revenues. He indicated that the adoption of US History Textbooks will cost \$7M; custodian position additions \$2M; counselor allocation changes \$1M; purchase of police vehicles and alternative K-5 indoor suspension concept \$1M.

Mr. Carvalho then yielded the floor to Mr. Ron Steiger, CFO, for his portion of the presentation where he gave an overview of the Capital Outlay. Mr. Steiger explained that the HB 7069 is an existential threat to the school district and that the loss of monies is not only a one-year problem, but every year going forward the gaps become larger. He emphasized that the School Board and the Superintendent publicly voiced their concerns but were not heard. The CFO noted that after HB 7069 was passed, Moodys, one of the two largest credit agencies issued a report stating that sharing Capital Millage with Charter Schools was a credit negative to every school system in the State of Florida, and he quoted the report.

Mr. Steiger then explained that for 2017-18, the Florida Department of Education calculated that M-DCPS will have to share \$23.2M of its capital revenue with charter schools, which when compared to the other four large districts in the State, M-DCPS will be the most affected by this provision of HB7069. Mr. Steiger stated that for the next 5 years, M-DCPS would lose \$234M from its capital program, which will result in projects being reduced, the neglect of critical needs and the inability to incur future debt.

The Superintendent summarized the budget situation by emphasizing that eight years ago we also had an economic nightmare; however, it was nation-wide and caused by economics. In contrast, there is no reason for what is happening now, this crisis is of a man-made nature. Mr. Carvalho thanked the ABAC and School Board members for the opportunity to share this not so rosy perspective.

Mr. Norwood asked why in the five-year plan there is such a high increase, from \$23M in year one to \$43M in year two and not so much increase in years three through five.

Mr. Steiger responded that because of a provision in HB7069, the formula requires districts to subtract the amount the State invests off the top, and since districts are not receiving any PECO funds, of their own, any PECO funds received go to charter schools; therefore, the assumption is that local districts are on the hook for the entire amount of any State investments.

Mr. Norwood had more questions related to capital outlay funds and others related to Title I, which were properly addressed by the administration.

Mr. Rodriguez remarked that under the circumstances this is an excellent budget plan and complimented the Superintendent and staff.

Ms. Rojas lamented the difficulty for everyone at M-DCPS in dealing with the need to address teachers' salaries and the distress it is causing the teachers. She wanted to state for the record the importance of addressing teachers' salaries and pleaded not to lose sight of it. She then asked if there is a reserve for collective bargaining.

The Superintendent advised that collective bargaining matters should not be discussed in public, but pointed out that the funds are set aside for collective bargaining and remarked that the State decided what the salary increase should be; therefore, there is no room for negotiating.

Dr. Marta Perez expressed dismay with HB7069, noting that this bill has placed the School Board in a very difficult position, even after the Superintendent repeatedly voiced concerns which were not addressed, and asked for the support of the ABAC going forward.

Dr. Gallon commended the Superintendent and staff for crafting a good framework for a budget. He encouraged the ABAC to continue being part of the budget process and include the budget process on the Committee's agenda, so that all stakeholders have the opportunity to provide input with the work that is forthcoming.

Dr. Lawrence Feldman complimented the ABAC for their continued efforts and support of M-DCPS.

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

AUDIT REPORTS:

6. a) Internal Audit Report – Selected Schools/Centers b) Internal Audit Report – Selected Adult and Community Education Centers/ Technical Colleges

Mr. Montes de Oca introduced the above-noted report and informed the Committee that the report included 39 schools, 33 of which had no audit exceptions.

Ms. Maria T. Gonzalez, Assistant Chief Auditor, presented the two audit reports simultaneously and noted that this is the last group of audited schools reported for the year. She then indicated that the two reports include a total of 45 schools, 38 of which kept their records in good order and the remaining seven schools had exceptions. Ms. Gonzalez made reference to the table on page one of the reports and explained that they identify the audit findings and the affected areas.

Mr. Carvalho thanked the Committee for their continuous work and then noted that the administration had identified some issues with a school included in this report and requested an audit and investigation. He made reference to one school where there were unacceptable examples of leadership, and indicated that the administration has taken appropriate personnel action by terminating the principal from her position and seeking all remedies available regarding her employment and certificate status with the State.

Ms. Mari Tere Rojas thanked Mr. Montes de Oca for revising the format of the report on page one where it indicates prior findings with the appropriate principal notated. She then expressed concern about the Robert Morgan's finding in reference to the former principal and former activities director.

Ms. Gonzalez responded that the former activities director had resigned and her records were audited under the leadership of the new principal who appears to be on target with procedures to prevent future similar findings.

Ms. Rojas inquired about Carol City Middle School where the principal made an inappropriate payment to herself and asked if she has repaid the money.

Ms. Brown responded that they have contacted the former principal via email and requested repayment of those funds. The former principal responded that she has relocated out of the United States and communicated that she mailed a check on July 6, 2017.

Ms. Rojas expressed concern about a part-time treasurer being hired instead of a full-time treasurer at a school that has financial deficiencies and asked if there is a plan to assist with the difficulty in hiring qualified treasurers.

Ms. Brown responded that at this particular school the principal has had no success in hiring a full-time treasurer; therefore, School Operations has provided support by hiring neighboring school's treasurer in a part-time capacity, until a qualified full-time treasurer is hired.

Mr. Dotres added that they are developing the very first "bench program" in the non-instructional component within professional development, for treasurers and registrars, that will be addressing the needs of the treasurers.

Ms. Rojas asked Mrs. Brown if she could share with the Committee how the Money Matters Program works.

Mrs. Brown provided an overview of the Money Does Matter Support Program and explained that the program has been revised and renamed Money Does! Matter Support Program. As a result of the Superintendent's major concerns with schools having audit exceptions, the program has been strengthened by conducting monthly meetings with principals, developing a fiscal review team and producing a newsletter on best practices and tips. These initiatives are supported by the Region Offices' Administrative Directors, the Audit Department, the Business/Financial Department and experienced principals. She believes that the new Internal Funds Electronic Accounting School System (eSAS) will also help in reducing audit exceptions in the future.

Dr. Gallon inquired about the audit cycle, particularly, for Carol City Middle School. He expressed concern that this school is an academically fragile school and asked whether an audit was conducted at the time the principal resigned. His concerns are about when a change of principal occurs and whether the incoming principal would have the results of an audit (under the prior administration) to make him/her aware of the school's financial condition.

Ms. Gonzalez explained that the audit cycle is considered the fiscal year; however, there may be cases where there are two-year audits because there are not enough auditors to audit every school on an annual basis.

Mr. Montes de Oca added that a risk analysis is conducted to determine which schools are audited first and changes of principals are considered priority.

There being no further questions or comments, a motion was made by Mr. Codallo, and seconded by Mr. Del Busto, which carried unanimously, to recommend that **6. a) Internal Audit Report – Selected Schools/Centers and 6. b) Internal Audit Report – Selected Adult and Community Education Centers/Technical Colleges,** be received and filed by the School Board.

7. Monthly Financial Report Unaudited – For The Period Ending May 2017

Ms. Connie Pou, Controller, explained that this report was approved by the School Board at its July 12, 2017, meeting and offered to entertain any questions.

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

OTHER REPORTS:

8. Miami-Dade County Office of the Inspector General (OIG) – Final Report of Inspection of Selected Contracts' S/MBE Utilization Goals; GOBIG-0013

Mr. Tom Knigge, OIG Supervisory Special Agent, presented the report on Improprieties of Selected Contracts' S/MBE Utilization Goals. He explained that this inspection resulted from a GOB meeting where construction utilization goals percentages were reported with significantly higher goals than the original goals established by the Goal Setting Committee. The inspection of the validation of the established goals concluded that the numbers reported were accurate. However, in some cases, discrepancies were identified which were clarified by staff and or the contractors and the resulting differences did not have any material impact on the projects' goals.

Mr. Knigge also presented a second report on an investigation which substantiated allegations of mismanagement, payroll and fundraising improprieties against a former principal at South Hialeah Elementary School. Mr. Knigge explained that this report was completed and submitted to Mr. Montes de Oca the previous day (Monday, July 17, 2017), and that Mr. Montes de Oca felt that it was imperative to transmit it to the ABAC. Mr. Knigge noted that although the principal was demoted, the OIG will be sending this report to the Florida Department of Education for its review.

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

9. Evaluation of External Auditors (Fiscal Year Ended June 30, 2016) and the Internal Audit Team (Fiscal Year Ending June 30, 2017)

The Chief Auditor introduced the above-referenced evaluations and noted that these evaluations are compiled annually by the Office of Assessment, Research and Data Analysis. Mr. Montes de Oca stated that he was very pleased with the results of the evaluations for his own office and the external auditors.

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

10. Office of Management and Compliance Audits Proposed 2017-2018 Audit Plan

The Chief Auditor presented the OMCA proposed 2017-2018 Audit Plan and explained that he welcomes input from stakeholders during the summer and will present the formal audit plan at the September 19, 2017, ABAC meeting.

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

11. Office of Management and Compliance Audits' Activity Report

The Chief Auditor introduced the above-noted report and stated that it summarizes what activity has transpired in OMCA since the last ABAC meeting and welcomed any questions.

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

New Business:

None.

Old Business:

- **Update on WLRN**

The Superintendent provided an update on a new plan to resolve the issue of the contract with Friends of WLRN (Friends). He informed the Committee that he had a very productive meeting with the Task Force Advisory Committee on July 13, 2017. Mr. Carvalho noted that productive conversations took place with the task force and Mr. Dwight Hill, Chair of Friends of WLRN. He reemphasize the non-negotiable elements that continue to guide this work, which are: 1) guarantee independent journalistic integrity and financial integrity; 2) absolute compliance with federal and state laws, local rules and school board policies. Mr. Carvalho pointed out that currently there are areas not fully compliant with all regulations or School Board policies, which pose an interesting condition that needs to be addressed immediately, and this was in essence the framework of the prior week's meeting. The School Board needs to dissolve itself of all liability, without any disruption of the services provided by WLRN TV and RADIO. He went on to explain that the original idea of a single operating agreement which would solve all the issues encountered is not a practical one, because the operating agreement was a concept that would formalize a relationship between the School Board and one entity Friends. However, as was subsequently discovered, there are more than one entity, Friends and South Florida Public Media, which are somewhat co-dependent but independently registered with the State.

Mr. Carvalho explained that instead, four short-term temporary agreements are currently being considered. The agreements are consistent with others currently being used by the school system. Two will be used to provide safeguards to both sides, including the elimination of liability for the School Board, specifically the utilization of property owned by the School Board as it relates to the building. Of the other two agreements, one formalizes the agreement specific to the fundraising responsibility of Friends and the good work they do in terms of generating resources for the operation of the station and programming development, while the other is specific to South Florida Public Media and its independent programming services, and is currently being discussed with Friends.

He announced that a School Board workshop has been scheduled for August 16, 2017, to provide an update to the School Board on the on-going conversations and expressed confidence in that at least a number of these agreements will be signed shortly, particularly the use agreements.

The Superintendent reiterated that, based on conversations with Chairman Hill and others, having these short-term agreements is nothing but a bridge to normalize and formalize, for the time being, the relationship and providing legal protections for all sides without any disruption of services. By no later than January 2018, he promised, there will be a full-time, long-term solution to the relationship between the School Board and a management entity that will provide the independent journalistic integrity that is expected of WLRN in addition to financial responsibilities being observed. Mr. Carvalho emphasized that there are a number of models which are being reviewed but believes it would be inopportune to discuss these models prior to presenting options to the School Board at the workshop of August 16, 2017.

Ms. Hantman referred to the May 9, 2017, ABAC minutes and asked Mr. Carvalho about the recommendations that were promised from the task force to the ABAC and School Board. She also commented that this item should have been an action item not old business item.

Mr. Carvalho explained that unfortunately due to unavailability of some members of the task force there was a period without meetings; however, there is one meeting scheduled prior to the August 16 School Board workshop, to obtain the final recommendations from the task force. At their meeting, he then explained, task force members were very interested in reviewing the current board policy specific to journalistic and editorial integrity. The task force voiced its desire to have more time of its own to review the material and have a more in-depth discussion.

Mr. Del Busto concurred with the approach and emphasized that the final agreement needs to be transparent and verifiable. He suggested that a provision be included stating that the agreement be reviewed annually or biannually to avoid a repeat of the situation that has been experienced over the last few meetings. He concluded that these decisions should be made in concert with Friends, so that all parties are comfortable.

Mr. Carvalho added that another element that will be required to move more aggressively in formalizing a long-term agreement is the audit being conducted by the CPB Inspector General.

Mr. McGhee asked about the time frame for the completion of the audit.

Mr. Montes de Oca stated that it has been shared with the Committee before that the audit by the Inspector General for CPB moves at its own pace. The representatives referred to a window of at least six months when the audit begun and at this time they are still doing field work and he cannot provide any assurances as to when the audit will be completed, but he ventured to say that it will not be within the next couple of months.

Mr. Lopez inquired about the status of the financial penalties.

Mr. Carvalho responded he is uncertain and noted that the audit of the CPB will disclose that information; however, he believes that the level of potential fine which will be a deduction from subsequent years' allocations and is in the neighborhood of \$900,000 to slightly over \$1M.

Mr. Rodriguez asked if the fine will be paid by Friends.

Mr. Carvalho responded that earlier on it was put on the record that this fine is the result of an observable shift of fund raising revenues reported from WLRN Radio to TV to maximize the grant revenues from the Corporation for Public Broadcasting. Mr. Carvalho indicated that Friends has publicly declared that they will honor and will make good on the payment of the fine, once it is announced at the conclusion of the audit.

Mr. Montes de Oca informed the Committee that the certified financial statements for Friends were released a week ago and they include accrued funds to pay the potential fine.

Mr. Mcghee asked that this subject matter be carried on the next agenda as old business so the Committee does not lose track of it.

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

- **Presentation of compliance documentation compiled by Charter School Operations**

Mr. Montes de Oca introduced this old business item, as requested by the ABAC, and deferred to Mrs. Brown to address the item.

Mrs. Brown acknowledged the ABAC's request and presented the report and stated that this report may not provide all the information the ABAC is targeting. She believes that the statutorily required external audit review report is more in line and may be more valuable to the ABAC's interests. She explained that this review is conducted annually and it is transmitted to the School Board of each charter school, so they can conduct any remediation or provide additional information to challenge the findings. She referred to the finance section of the report on page 25 and made some observations on the criteria, such as submission of monthly reports.

Mr. Lopez commented that it would be useful to have the corrective action and final disposition attached to this report.

Mrs. Brown explained that when a finding has been identified it is referred to the audit department, but she can provide that information as well.

Mr. Montes de Oca indicated that in their review of the charter schools' financial statements, when significant issues are identified and cannot be resolved in a positive manner, they are brought before the ABAC for review.

Mr. Norwood explained that the reason for requesting this information was because, along with School Board member Ms. Rojas, he felt that when the charter school financial statements are presented to Committee more information about the school should be provided. He referenced items #8-Governance, #9-Facilities and #15-Finance, with which he finds interest. He pointed out that going forward these additional documents will assist in monitoring these schools on how tax dollars are being spent.

Ms. Rojas concurred with Mr. Norwood and added that it is also extremely important to consider items #2-Student Services and #16-Exceptional Student Education, since they also deal with funding.

Mr. Montes de Oca offered a compromise in this issue and suggested to provide the ABAC members with the document highlighting the schools that have issues, as identified by Charter Schools Operations. He committed to meet with Mrs. Brown to discuss this issue further.

Mr. Lopez reiterated the need to provide the corrective action and final disposition of the findings identified.

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

Adjournment

There being no further business to come before the Committee and upon motion duly made and seconded, the meeting was adjourned by Mr. McGhee, Jr. at 3:03 p.m.

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