

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 4, 2012 at 12:30 p.m. Room 916

1. Welcome and Moment of Reflection	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair
2. Introductions	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair
3. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 11, 2012 (ACTION)	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair
4. Presentation Bond Issue for 21st Century Schools Preliminary Audit, Review and Monitoring Plan and School Board Agenda (INFORMATIONAL) School Board Agenda Item Creating the 21st Century Schools Bond Advisory Committee (INFORMATIONAL)	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
EXTERNAL AUDITS:	
5. Presentation for 30 of 107 Charter Schools and Two Community Based Organizations Audited Financial Statements FYE June 30, 2012 (ACTION) <u>Thirty Charter Schools with no significant fiscal issues</u> <ul style="list-style-type: none"> • Advantage Academy of Math and Science at Summerville • Advantage Academy of Math and Science at Waterstone • Advantage Academy Santa Fe • Archimedean Academy • Archimedean Middle Conservatory • Archimedean Upper Conservatory • Aventura City of Excellence Charter School • Coral Reef Montessori Academy • Doctors Charter School of Miami Shores • Downtown Miami Charter School • Early Beginnings – Civic Center • Somerset Schools (15) • South Florida Autism Charter School • Summerville Advantage Academy Charter School • The Charter School at Waterstone • Youth Co-op Charter School <u>Two Community Based Organizations</u> <ul style="list-style-type: none"> • AMIkids Miami-Dade Inc. • Richmond-Perrine Optimist Club, Inc. 	Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits Ms. Tiffanie A. Pauline, Assistant Superintendent Mr. Jon Goodman, Executive Director Ms. Martha Montaner, Administrative Director Alternative Education

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EXTERNAL AUDITS CONTINUED:	
6. Follow-Up - Academy of Arts & Minds Charter High School (INFORMATIONAL)	<p>Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent</p> <p>Mr. Julio C. Miranda, Assistant Chief Auditor</p> <p>Mr. Jon Goodman, Executive Director</p> <p>Representative(s) A&M</p>
7. Presentation of the Annual Financial Statements, Educational Impact Fee Fund for FYE June 30, 2012 (ACTION)	<p>Ms. Cynthia Borders-Byrd, Managing Member Cynthia Borders-Byrd, CPA, LLC</p>
8. Presentation of the Audit of WLRN Television and Radio Stations for FYE June 30, 2012 (ACTION)	<p>Mr. Anthony Brunson, Partner Sharpton, Brunson & Company, P.A.</p>
9. Presentation of the Audit of Magnet Education Choice Association, Inc. (MECA) for FYE June 30, 2012 (ACTION)	
10. Presentation of the Dade Schools Athletic Foundation, Inc. for FYE June 30, 2012 (ACTION)	
11. Presentation of the Miami-Dade Coalition Community Education, Inc. for FYE June 30, 2012 (ACTION)	
12. Presentation of the Comprehensive Annual Financial Report, Auditor's Communication of Audit Results and Management Letter for FYE June 30, 2012 (ACTION)	<p>Mr. Donovan Maginley, Partner McGladrey LLP</p> <p>Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
13. Monthly Financial Report Unaudited – For the Period Ending September 2012 (INFORMATIONAL)	<p>Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
14. Internal Audit Report - Selected Schools (ACTION)	<p>Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits</p> <p>Ms. Valtena G. Brown, Chief Operating Officer School Operations</p> <p>Dr. Pablo G. Ortiz, Assistant Superintendent Education Transformation Office</p>

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15. Internal Audit Report – Selected Special Education Service Contracts (ACTION)	Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits Ms. Milagros Fornell, Chief Academic Officer Office of Academics and Transformation
16. Internal Audit Report – Audit of Year-End Inventories as of June 30, 2012 (ACTION)	Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits
OTHER REPORTS:	
17. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)	Mr. Jose F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
18. Annual Report for the M-DCPS Office of the Inspector General, Fiscal Year 2011-2012 (INFORMATIONAL)	Mr. Tom Knigge, Special Agent Office of the Inspector General
19. Office of the Inspector General Final Report of Investigation Re: Acceptance of Gratuities by Miami-Dade County Public Schools Employees Charles Hankerson and John Walker Ref. IGSB1112-1009 (INFORMATIONAL)	Mr. Tom Knigge, Special Agent Office of the Inspector General
20. A) Charter School Nesting for Federal Grants/Miami Herald B) ABAC Role – AT&T Document C) Necessity of Adding Policy Language to Limit ABAC's Liability (INFORMATIONAL)	Mr. Walter J. Harvey, School Board Attorney
21. Minority/Women Business Enterprises (M/WBE) Committee (INFORMATIONAL ORAL PRESENTATION)	Ms. Susan Marie Kairalla, ABAC Member Mr. Ronald Frazier, Chair M/WBE
NEW BUSINESS:	ABAC Members
OLD BUSINESS:	ABAC Members
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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