

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 1, 2015 at 12:30 p.m. Room 916

<p>1. Welcome and Introductions</p> <ul style="list-style-type: none"> • Introduce Mr. Juan Carlos del Valle, Alternate ABAC Member for School Board Member Susie V. Castillo 	<p>Mr. Roland Sanchez-Medina, Esq. ABAC Chair</p>
<p>2. <u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 29, 2015 (ACTION)</u></p>	<p>Mr. Roland Sanchez-Medina, Esq. ABAC Chair</p>
<p>AUDIT REPORTS:</p>	
<p>3. Presentation of the Comprehensive Annual Financial Report (CAFR), Auditor's Communication of Audit Results, Management Letter and Single Audit For Fiscal Year Ended June 30, 2015 (ACTION)</p>	<p>Mr. Donovan Maginley, Partner RSM US LLP</p> <p>Mrs. Judith M. Marte, Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
<p>4. <u>Presentation of the Annual Financial Statements, Educational Facilities Impact Fee Fund for Fiscal Year Ended June 30, 2015 (ACTION)</u></p>	<p>Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC</p>
<p>5. <u>Audit of WLRN Television and Radio Stations for Fiscal Year Ended June 30, 2015 (ACTION)</u></p>	<p>Mr. Carlos M. Trueba, Partner Rodriguez, Trueba & Co., P.A.</p>
<p>6. a) <u>Monthly Financial Report Unaudited – For the Period Ending September 2015 (INFORMATIONAL)</u></p> <p>b) <u>Moody's Rating Agency Affirmation and Outlook Change (INFORMATIONAL)</u></p>	<p>Mrs. Judith M. Marte, Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
<p>7. <u>Internal Audit Report - Selected Schools/Centers (ACTION)</u></p>	<p>Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits</p> <p>Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer</p>
<p>8. <u>Audit of District's Surplus Equipment and Vehicle Auctions for FY 2014-15 (ACTION)</u></p>	<p>Mr. Trevor L. Williams, Assistant Chief Auditor District Audits</p> <p>Mrs. Judith M. Marte, Chief Financial Officer</p>

**The next Audit and Budget Advisory Committee Meeting is scheduled for
January 26, 2016 at 12:30 p.m. in Conference Room #916**

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9. [Presentation for 35 of 125 Charter Schools Audited Financial Statements Fiscal Year Ended June 30, 2015 \(ACTION\)](#)

- Academy of International Education Charter School
- Advantage Academy Santa Fe Charter School
- Alpha Charter of Excellence, Inc.
- Aventura City of Excellence School'
- Beacon College Prep Charter School
- City of Hialeah Educational Academy, Inc.
- Coral Reef Montessori Academy Charter School
- Early Beginnings Academy - Civic Center
- Florida High School for Accelerated Learning - Greater Miami Campus, Inc. d/b/a North Gardens High School
- Florida High School for Accelerated Learning - Miami Campus, Inc. d/b/a Greens Springs High School
- Florida High School for Accelerated Learning - Miami-Dade Campus, Inc. d/b/a North Park High School
- Florida International Academy
- Highly Inquisitive & Versatile Education (HIVE) Preparatory School
- Integrated Science and Asian Culture Academy, Inc.
- Latin Builders Association Construction and Business Management Academy
- Mater Academy (Miami Beach)
- Mater Academy East Charter High School
- Mater Academy East Charter Middle School
- Mater Academy High School of International Studies
- Mater Academy Middle School of International Studies
- Mater Academy of International Studies
- Mater Brickell Preparatory Elementary
- Mater Gardens Academy
- Mater Gardens Academy Middle School
- Miami Shores Village Charter School Authority d/b/a Doctors Charter School of Miami Shores
- Mount Hermon Community Education Corporation, Inc. d/b/a Richard Allen Leadership Academy
- Pinecrest Academy (North Campus)
- Pinecrest Academy Middle School (North Campus)
- Pinecrest Cove Academy
- RAMZ Academy, Inc. d/b/a RAMZ Academy K-5 Miami Campus
- Somerset Academy High School (South Campus)
- South Florida Autism Charter School, Inc.
- The Downtown Miami Charter School, Inc.
- The Miami Boarding School, Inc. d/b/a The Seed School of Miami
- Theodore R. and Thelma A. Gibson Charter School, Inc.

Mr. Julio C. Miranda, Assistant Chief Auditor
Investigative Audits

Ms. Tiffanie A. Pauline, Assistant Superintendent
Charter School Support

Mr. Jon Goodman, Executive Audit Director

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OTHER REPORTS:	
10. Office of the Inspector General (INFORMATIONAL) a) Annual Report 2014-2015 b) Announcement of Arrest Involving the Principal of the North Miami Adult Educational Center for Hiring No-Show Employee, Ref. SB-1314-1014	Mr. Tom Knigge, Supervisory Special Agent
11. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
OLD BUSINESS:	ABAC Members
12. Response to Concerns Regarding the Audit of Selected Financial, Real Estate and Operational Transactions and Contractual Arrangements: Keys Gate Charter High School (INFORMATIONAL)	Mr. Walter Harvey, School Board Attorney
NEW BUSINESS: <ul style="list-style-type: none">• Schedule date for the July 2016 ABAC Meeting – July 19, 2016	ABAC Members
ADJOURNMENT	Mr. Roland Sanchez-Medina, 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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