

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
January 27, 2015 at 12:30 p.m. Room 916

1. Welcome, Introductions, and Moment of Reflection	Mr. Roland Sanchez-Medina, Jr., Esq. ABAC Chair
2. <u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of December 16, 2014 (ACTION)</u>	Mr. Roland Sanchez-Medina, Jr., Esq. ABAC Chair
INTERNAL AUDITS:	
3. <u>Internal Audit Report - Selected Schools/Centers (ACTION)</u>	Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits Mrs. Valtena G. Brown, Chief Operating Officer School Operations Dr. Pablo G. Ortiz, Associate Superintendent Education Transformation Office
EXTERNAL AUDITS:	
4. <u>The School Board of Miami-Dade County, Florida Single Audit Report, Fiscal Year Ended June 30, 2014 (ACTION)</u>	Mr. Donovan Maginley, McGladrey LLP
5. <u>Monthly Financial Report Unaudited – For the Period Ending November 2014 (INFORMATIONAL)</u>	Mrs. Judith M. Marte, Chief Financial Officer Ms. Connie Pou, Controller

**The next Audit and Budget Advisory Committee Meeting is scheduled for
March 12, 2015 at 12:30 p.m. in Conference Room #916**

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
January 27, 2015 at 12:30 p.m. Room 916

6. [Presentation for 33 of 126 Charter Schools Audited Financial Statements FYE June 30, 2014 \(ACTION\)](#)

Fifteen Charter Schools Which Are Free Of Significant Fiscal Concerns Pending A Clarification Or Legal Opinion From The Florida Department Of Education Concerning Use Of Funds

- Pinecrest Academy (North Campus)
- Pinecrest Academy (South Campus)
- Pinecrest Preparatory Academy Charter Middle School
- Pinecrest Preparatory Academy
- Pinecrest Preparatory Academy Charter High School
- Somerset Academy
- Somerset Academy at Silver Palms
- Somerset Preparatory Academy at Silver Palms
- Somerset Academy Bay Middle School
- Somerset Academy Charter Elementary School (South Homestead)
- Somerset Academy Charter High School (South Homestead)
- Somerset Academy Charter Middle School
- Somerset Academy Middle School (South Miami Campus)
- Somerset Arts Academy
- Somerset Gables Academy (f/k/a Somerset Grace Academy)

One School With A Repeat Management Letter Finding From Its External Audit Firm

- Highly Inquisitive and Versatile Education (HIVE) Preparatory School

Seventeen Charter Schools Which Are Free Of Significant Fiscal Concerns

- Alpha Academy of Excellence, Inc.
- Coral Reef Montessori Academy Charter School
- Excelsior Academies, Inc. d/b/a Excelsior Language Academy of Hialeah
- Florida High School for Accelerated Learning-Miami Campus, Inc. d/b/a Green Springs High School
- Florida High School for Accelerated Learning-Greater Miami Campus, Inc. d/b/a North Gardens High School
- Florida High School for Accelerated Learning-Miami-Dade Campus, Inc. d/b/a North Park High School
- Miami Arts, Inc.
- Miami Children's Museum Charter School, Inc.
- Mount Hermon Community Education Corporation, Inc. d/b/a Richard Allen Leadership Academy
- Pinecrest Academy Middle School (North Campus)
- Pinecrest Cove Academy
- Pinecrest Palms Academy
- Somerset Academy High School(South Campus)
- Somerset Academy Middle School (Country Palms)
- Somerset Academy Charter Middle School (South Homestead)
- Somerset Oaks Academy
- The Downtown Miami Charter School

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

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

Mr. Jon Goodman, Executive Audit Director

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
January 27, 2015 at 12:30 p.m. Room 916

OTHER REPORTS:	
7. <u>Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</u>	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
8. <u>Results of the Peer Review of the Miami-Dade County Public Schools – Office of Management and Compliance Audits (INFORMATIONAL)</u>	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
9. <u>Litigation Filed By United Teachers of Dade (School Board Agenda Item H-13) (INFORMATIONAL)</u>	Ms. Raquel Regalado, Alternate ABAC Member Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
NEW BUSINESS:	ABAC Members
OLD BUSINESS:	ABAC Members
ADJOURNMENT	Mr. Roland Sanchez-Medina, Jr., 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.

**The next Audit and Budget Advisory Committee Meeting is scheduled for
March 12, 2015 at 12:30 p.m. in Conference Room #916**