

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
March 11, 2014 at 12:30 p.m. Room 916

1. Welcome, Introductions, and Moment of Reflection	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair
2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of January 28, 2014 (ACTION)	Mr. Jeffrey B. Shapiro, Esq. ABAC Chair
INTERNAL AUDITS:	
3. Internal Audit Report - Selected Schools (ACTION)	Ms. Maria T. Gonzalez, Assistant Chief Auditor School Audits Ms. Valtena G. Brown, Chief Operating Officer School Operations
4. Internal Audit Report - Audit of Electronic Grade Book Security and Controls (ACTION)	Mr. Trevor L. Williams, Assistant Chief Auditor, District Audits Ms. Millie Fornell, Chief of Staff Ms. Valtena G. Brown, Chief Operating Officer Ms. Deborah Karcher, Chief Information Officer
EXTERNAL AUDITS:	
5. Presentation for 35 of 120 Charter Schools Audited Financial Statements FYE June 30, 2013 (ACTION) <ul style="list-style-type: none"> • Advanced Learning Charter Schools, Inc. • Ben Gamla Charter School • Int'l Studies Charter High School • Int'l Studies Charter Middle School • Just Arts and Management Charter Middle School • Mater Schools (12 of 19) • Miami Arts, Inc. • Pinecrest Schools (4 of 7) • Somerset Schools (11 of 15) • Youth Co-Op Charter School • Youth Co-Op Preparatory 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
6. Proposed Fees for audit of financial records for the fiscal years ending June 30, 2014 and June 30, 2015, External Auditing Services, McGladrey LLP (ACTION)	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
7. Monthly Financial Report Unaudited – For the Period Ending December 2013 (INFORMATIONAL)	Dr. Richard H. Hinds, Associate Superintendent and Chief Financial Officer Ms. Connie Pou, Controller

**The next Audit and Budget Advisory Committee Meeting is scheduled for
May 13, 2014 at 12:30 p.m. in Conference Room #916**

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OTHER REPORTS:	
8. <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
OLD BUSINESS:	
9. <u>Presentation on Property Tax Collection Shortfalls (INFORMATIONAL)</u>	Ms. Judith M. Marte, Deputy Chief Financial Officer Office of Financial Operations Mr. Leonardo Fernandez, Treasurer
10. <u>Response to inquiry regarding merging Magnet Educational Choice Association, Inc. (MECA) with the New Education Initiatives (Foundation) (INFORMATIONAL)</u>	Dr. Sylvia Diaz, Assistant Superintendent Innovation and School Choice
NEW BUSINESS:	ABAC Members
UNFINISHED BUSINESS:	
<ul style="list-style-type: none"> • Friends' of WLRN 990 Forms for the Past Three Years and Current Year • Magnet Program -- consider renaming it Choice or merge it with Schools of Choice (Pending) • 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.