

**MINUTES OF THE SCHOOL BOARD AUDIT COMMITTEE
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS
SPECIAL MEETING
April 15, 2009**

The School Board Audit Committee met on Wednesday, April 15, 2009 at 12:30 p.m. in the School Board Administration Building, Room 916, at 1450 N.E. Second Avenue, Miami, Florida.

Members Present:

Voting:

Ms. Betty Amos, Chair
Mr. Robert Schomber, Vice Chair
Ms. Perla Tabares Hantman, Board Member
Ms. Susan Marie Kairalla
Mr. Willie Kemp
Mr. Peter A. Lagonowicz
Mr. Jose F. Montes de Oca
Mr. Frederick F. Thornburg, Esq.

Non-Voting:

Mr. Allen M. Vann

Members Absent:

Mr. Manuel A. Gonzalez
Mr. Jeffrey B. Shapiro
Mr. Nick Tootle

Call to Order

Ms. Amos called the meeting to order at 12:40 p.m.

Introductions

Ms. Amos asked everyone present to introduce themselves. The following persons were present:

Dr. Lawrence Feldman, School Board Member	Ms. Daisy Naya, Asst. Controller
Dr. Marta Perez, School Board Vice Chair	Ms. Helen Blanch, Administrative Director
Mr. Alberto M. Carvalho, Supt. of Schools	Ms. Cynthia Gracia, Administrative Director
Mr. Luis M. Garcia, Acting School Board Attorney	Mr. Jerold Blumstein, Administrative Assistant
Mr. Freddie Woodson, Deputy Superintendent	Ms. Virginia Byrd, Administrative Assistant
Dr. Richard H. Hinds, Chief Financial Officer	Mr. Bhagwan Gupta, Administrative Assistant
Ms. Millie Fornell, Associate Superintendent	Ms. Ana Lara, Administrative Assistant
Ms. Vera Hirsh, Asst. Supt.	Ms. Jackeline Fals-Chew, Administrative Assistant
Dr. Daniel Tosado Asst. Supt.	Ms. Denise Izquierdo, Administrative Assistant
Ms. Enid Weisman, Asst. Supt.	Ms. Viviana Jordan, Administrative Assistant
Mr. John Schuster, Chief Comm. Officer	Ms. Jannette Montalvo, Administrative Assistant
Ms. Maria T. Gonzalez, Asst. Chief, School Audits	Ms. Dalia Rosales, Administrative Assistant
Mr. Trevor L. Williams, Asst. Chief, Operational Audits	Ms. Libby Perez, Administrative Assistant
Ms. Connie Pou, Controller	Mr. Julio C. Miranda, District Director

Mr. Dylan Hughes, Supervisory Agent
Ms. Ileana Martinez, Clerk of the School Board
Mr. Luis Baluja, Audit Supervisor
Ms. Bertha Valcarcel, Staff Member to Ms.
Hantman
Ms. Lourdes Amaya, Admin. Asst.
Ms. Elsa Berrios-Montijo, Admin. Secr.
Ms. Sheryl Ragoo, Admin. Secr.
Mr. Andrew Bernstein, CPA
Berkowitz Dick Pollack & Brant

After having been properly noticed, a Special Meeting of the Audit Committee was held on April 15, 2009 to address the resignation of Mr. Allen Vann, the Chief Auditor on April 1, 2009, which contained an effective final date of April 19, 2009.

The Chair opened the meeting by expressing an apology to the Committee Members who could not be present, because the date was set on April 15th without considering their other responsibilities on "Tax Day".

The Chair thanked Mr. Vann for his five years of service to the School District and for his professionalism and organizational skills, which brought much needed structure, policies and procedures to the Office of Management and Compliance Audits. Other Committee Members joined in the positive comments and a round of applause.

1. Designation of Interim Chief Auditor

The Chair noted that the Miami-Dade County School Board held a Special Meeting on April 14th and, based on Ms. Perla Tabares Hantman's proposal, requested the Audit Committee, pursuant to School Board Rules 6Gx13- 2C-1.142, Audit Committee, and 6Gx13- 2C-1.14, Office of Management and Compliance Audits, to:

1. Provide input with respect to the process for screening and hiring of a Chief Auditor and Interim Chief Auditor.
2. Seek input from the outgoing Chief Auditor in the form of an Exit Report on matters relative to the role and scope of the Chief Auditor's position, including his concerns, if any, with respect to the budget, and any other fiscal issues of the school district.

The Chair stated that the first order of business was to recommend an Interim Chief Auditor. She stated that, after consultation with both Mr. Vann and Mr. Michael Pattillo, our external auditor partner with Ernst and Young, she joined them in the recommendation of Mr. Trevor Williams, the Assistant Chief Auditor, Operational Audits, for the position of Interim Chief Auditor.

Mr. Thornburg then nominated Mr. Jose Montes de Oca, current Audit Committee Member and prior Interim Chief Auditor before Mr. Vann's arrival.

Much discussion followed by the Committee Members and the Board Members present. The two names were put to a vote.

1. Mr. Jose Montes de Oca received four votes: Mr. Thornburg, Mr. Lagonowicz, Ms. Kairalla and Ms. Hantman.
2. Mr. Trevor Williams received three votes: Ms. Amos, Chair, Mr. Schomber, Vice-Chair and Mr. Kemp.
3. Mr. Luis Garcia, Acting School Board Attorney, asked that the record reflect that Mr. Montes de Oca did not vote.

2. Selection Process for Chief Auditor

A discussion was held regarding the hiring of a new Chief Auditor. It was agreed that the Human Resources (HR) Department would advertise the position. The current Job Description for the Chief Auditor was discussed. It was agreed that HR personnel will work with the Committee Chair on the publications in which to place advertisements and the content of the ads. The HR personnel will do the initial screening to eliminate candidates who are not qualified for the position. Those resumes that meet the advertised qualifications will be submitted to the Audit Committee for screening and selection of those to be interviewed. Ms. Vera Hirsh of HR and the Committee Chair will develop a time line, concluding with recommendations to the School Board for the next Chief Auditor.

Mr. Schomber made a motion that was seconded by Mr. Thornburg and carried unanimously approving the selection process described above.

Other Business

The exit report prepared by Mr. Vann, at the request of Ms. Hantman, was discussed with emphasis on the financial health of the District.

There was extensive discussion from School Board members present about the reliability of the numbers used in forecasting future revenues. The consensus was that the administration has used the best numbers available.

The Board Members present had a few questions for Mr. Vann, which he answered.

Mr. Vann then thanked the Audit Committee and the Ethics Committee for their support during his tenure. He also thanked his staff and asked the Committee to support the Interim Chief Auditor, Mr. Montes-de-Oca in discharging his newly acquired responsibilities. He expressed satisfaction for having worked with three Superintendents and said that each of them had earned his respect.

Adjournment

Ms. Amos adjourned the meeting at 2:24 p.m.