

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

<p>1. A) Welcome and Introductions</p> <p>B) Newly appointed ABAC Members</p> <ul style="list-style-type: none"> • Mr. Albert D. Lopez, CPA • Mr. Ernie Saumell, CPA, Alternate Member Appointment by Ms. Lubby Navarro, School Board Member 	<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 March 10, 2015 (ACTION)</u></p>	<p>Mr. Roland Sanchez-Medina, Esq., ABAC Chair</p>
<p>3. <u>The School Board of Miami-Dade County, Florida Audit Plan and SAS 114 Communication for the Fiscal Year Ending June 30, 2015 (ACTION)</u></p>	<p>Mr. Donovan Maginley, Partner McGladrey LLP</p>
<p>AUDIT REPORTS:</p>	
<p>4. <u>Financial Statements on Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida as of September 30, 2014 (ACTION)</u></p>	<p>Mr. Leonardo Fernandez, Treasurer Office of Treasury Management</p> <p>Mr. Donovan Maginley, Partner McGladrey LLP</p>
<p>5. <u>Financial Statements of The Foundation for New Education Initiatives, Inc. for the Year Ended June 30, 2014 (ACTION)</u></p>	<p>Ms. Iraida Mendez-Cartaya, Associate Superintendent Intergovernmental Affairs, Grants Administration, and Community Services</p>
<p>6. <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, School Operations</p>

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July 9, 2015 at 12:30 p.m. in Conference Room #916**

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OTHER REPORTS:	
<p>7. <u>Presentation for 25 of 126 Charter Schools Audited Financial Statements FYE June 30, 2014 (ACTION)</u></p> <p><u>Twenty-Two Charter Schools with no Significant Fiscal Issues</u></p> <ul style="list-style-type: none"> • iMater Academy • iMater Academy Middle School • iMater Preparatory Academy High School • Mater Academy at Mount Sinai • Mater Academy East Charter High School • Mater Academy East Charter Middle School • Mater Academy East Charter School • Mater Academy High School • Mater Academy High School (Miami Beach) • Mater Academy High School of International Studies • Mater Academy Lakes High School • Mater Academy Lakes Middle School • Mater Academy (Miami Beach) • Mater Academy Middle School of International Studies • Mater Academy of International Studies • Mater Academy Virtual Middle High • Mater Brickell Preparatory Elementary • Mater Gardens Academy • Mater Gardens Academy Middle School • Mater Grove Academy • Sports Leadership and Management Academy • Sports Leadership and Management (SLAM) Charter Middle School <p><u>Three Charter Schools with concerns Pending Clarification and Guidance from FLDOE</u></p> <ul style="list-style-type: none"> • Mater Academy • Mater Academy Middle School • Mater Performing Arts & Entertainment Academy 	<p>Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits</p> <p>Mr. Jon Goodman, Executive Audit Director</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p>
<p>8. <u>Letters to the Florida Department of Education (FLDOE) Requesting Guidance and Clarification as to Legality and Propriety of Certain Charter Schools' Fiscal and Governance Practices. (INFORMATIONAL)</u></p>	<p>Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits</p>
<p>9. <u>Monthly Financial Report Unaudited – For the Period Ending February 2015 (INFORMATIONAL)</u></p>	<p>Mrs. Judith M. Marte, Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>

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OTHER REPORTS (Continued)	
10. <u>Office of the Inspector General Final Report of Investigation: Improper Use of Mathematics Coach Position and False Gradebook Entries to Conceal Non-Compliance with Class Size Maximum Requirements: SB1314-1006 (INFORMATIONAL)</u>	Mr. Tom Knigge, Supervisory Special Agent
11. <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
12. <u>Investigation Conducted Pursuant to a Referral by the Florida Department of Education Inspector General (INFORMATIONAL)</u>	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
OLD BUSINESS:	ABAC Members
NEW BUSINESS:	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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