

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 16, 2014 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"> • Ms. Laurie Wynn, CIMA® Appointment by The Honorable School Board Chair, Ms. Perla Tabares Hantman • Mr. Nestor Caballero, CPA MST CGAP Appointment by School Board Member, Ms. 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 16, 2014 (ACTION)</u></p>	<p>Mr. Roland Sanchez-Medina, Esq. ABAC Chair</p>
<p>DISTRICT REPORTS:</p>	
<p>3. <u>Presentation of the Comprehensive Annual Financial Report and Required Communications (Representation/Management Letter) (ACTION)</u></p>	<p>Mr. Donovan Maginley, Partner McGladrey LLP</p> <p>Mrs. Judith M. Marte, Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
<p>4. <u>Monthly Financial Report Unaudited – For the Period Ending October 2014 (INFORMATIONAL)</u></p>	<p>Mrs. Judith M. Marte, Chief Financial Officer</p> <p>Ms. Connie Pou, Controller</p>
<p>INTERNAL AUDITS:</p>	
<p>5. <u>Transfers of \$7.4 million by four Mater Academy Schools on June 30, 2013 and Our Requests for Financial Information From Mater Academy, Inc. (INFORMATIONAL)</u></p>	<p>Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits</p> <p>Mr. Jon Goodman, Executive Audit Director</p> <p>Representative(s) from Mater Academy Schools</p>
<p>6. <u>Internal Audit Report - Selected Schools (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> <p>Dr. Pablo G. Ortiz, Associate Superintendent Education Transformation Office</p>
<p>7. <u>Internal Audit Report – Audit of Year-End Inventories as of June 30, 2014 (ACTION)</u></p>	<p>Mr. Trevor L. Williams, Assistant Chief Auditor Operational and Performance Audits</p> <p>Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer School Operations</p>

**The next Audit and Budget Advisory Committee Meeting is scheduled for
January 27, 2015 at 12:30 p.m. in Conference Room #916**

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EXTERNAL AUDITS:	
<p>8. Presentation for 20 of 126 Charter Schools Audited Financial Statements FYE June 30, 2014 (ACTION)</p> <ul style="list-style-type: none"> • Academy of International Education • Archimedean Academy • Archimedean Middle Conservatory • Archimedean Upper Conservatory • Aventura City of Excellence School • Ben Gamla Charter School • City of Hialeah Educational Academy, Inc. • Early Beginnings Academy – Civic Center • Excelsior Academies, Inc. • Latin Builders Association Construction and Business • Management Academy • Lawrence Academy Middle School • Lawrence Academy Senior High • Lincoln-Marti Charter Schools, Inc. – Charter H. S. of the Americas • Lincoln-Marti Charter Schools, Inc. – Hialeah Campus • Lincoln-Marti Charter Schools, Inc. – International Campus • Lincoln-Marti Charter Schools, Inc. – Little Havana Campus • Miami Shores Village Charter School Authority • South Florida Autism Charter School, Inc. • Youth Co-Op Charter School • Youth Co-Op Preparatory School 	<p>Mr. Julio C. Miranda, Assistant Chief Auditor Investigative Audits</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p> <p>Mr. Jon Goodman, Executive Audit Director</p>
9. Presentation of the Annual Financial Statements, Educational Facilities Impact Fee Fund for FYE June 30, 2014 (ACTION)	Ms. Cynthia Borders-Byrd, Managing Member Cynthia Borders-Byrd, CPA, LLC
10. Presentation of the Audit of WLRN Television and Radio Stations for FYE June 30, 2014 (ACTION)	Mr. Carlos M. Trueba, Partner Rodriguez, Trueba & Co., P.A.
OTHER REPORTS:	
11. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)	Mr. José F. Montes de Oca, Chief Auditor Office of Management and Compliance Audits
<p>12. Office of the Inspector General (INFORMATIONAL)</p> <ul style="list-style-type: none"> • Annual Report 2013-2014 • Final Report of Investigation On-going Misclassification by M-DCPS of EPIC Construction's Licensure Status for Contractor Prequalification and Contract Award Eligibility; SB1314-1001 • Final Report – Outside Employment of Employee Nestor Yero While on Medical Leave of Absence Without Pay SB1314-1009 	Ms. Mary T. Cagle, Inspector General
NEW BUSINESS:	ABAC Members
OLD BUSINESS:	ABAC Members
13. Friends' of WLRN 990 forms for 2010-11, 2011-12 and 2012-13 (INFORMATIONAL)	Representative(s) from Friends of WLRN
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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