

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 1, 2020 at 12:30 p.m.

This is an in-person meeting scheduled in the SBAB Auditorium (1450 N. E. 2nd Avenue, Miami). Virtual participation may also be allowed once the ABAC's physical quorum is established. Attendees to this meeting must wear a mask and observe proper social distancing guidelines. Contact Person: Chief Auditor Maria T. Gonzalez, CPA, Tel. No.: 305-995-1318

1. Welcome and Introductions Newly appointed ABAC Members and School Board Members	ABAC Chair
2. <u>Conduct Election of Chair and Vice Chair (ACTION) (Oral Presentation)</u>	ABAC Members
3. <u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 15, 2020 (ACTION)</u>	ABAC Chair
AUDIT REPORTS:	
4. Presentation of the Comprehensive Annual Financial Report (CAFR) and Auditor's Communication of Audit Results, For Fiscal Year Ended June 30, 2020 (ACTION)	Mr. Brett Friedman, Partner RSM US LLP Mr. Ron Y. Steiger, Chief Financial Officer Ms. Daisy Naya, Controller
5. <u>Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2020 (ACTION)</u>	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC Mr. Raul F. Perez, Chief Facilities Design & Construction Officer
6. <u>Internal Audit Report - Selected Schools/Centers (ACTION)</u>	Ms. Maria T. Gonzalez, Chief Auditor Office of Management and Compliance Audits Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer

**The next Audit and Budget Advisory Committee Meeting is scheduled for
February 2, 2021 at 12:30 p.m.**

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<p>7. <u>Internal Audit Report – Audit of Inventories as of June 30, 2020 (ACTION)</u></p>	<p>Mr. Richard Yanez, District Audit Director</p> <p>Mr. Ron Y. Steiger, Chief Financial Officer Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer</p>
<p>8. <u>Review of Charter Schools' Financial Statements</u></p> <p>Presentation for 34 of 140 Charter Schools' Audited Financial Statements Fiscal Year Ended June 30, 2020 (ACTION)</p>	<p>Mr. Jon Goodman, Assistant Chief Auditor</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p>
<ul style="list-style-type: none"> • Advantage Academy of Math and Science at Waterstone • Doral International Academy of Math and Science • Everglades Preparatory Academy • Everglades Preparatory High School • International Studies Charter High School • International Studies Charter Middle School • International Studies Virtual Academy • Latin Builders Association Construction and Business Management Academy • Miami Shores Village Charter School Authority d/b/a Doctors Charter School of Miami Shores • Palm Glades Preparatory Academy • Palm Glades Preparatory High School • Somerset Academy • Somerset Academy at Silver Palms • Somerset Academy Bay • Somerset Academy Bay Middle School • Somerset Academy Charter Elementary Sch. (So. Homestead) • Somerset Academy Charter High School • Somerset Academy Charter High School (South Homestead) • Somerset Academy Charter Middle School • Somerset Academy Charter Middle School (South Homestead) • Somerset Academy Elementary School (South Miami Campus) • Somerset Academy Kendall • Somerset Academy Middle School (South Miami Campus) • Somerset Academy Silver Palms at Princeton • Somerset Academy Virtual Middle High School • Somerset Arts Academy • Somerset Gables Academy • Somerset Oaks Academy • Somerset Palms Academy • Somerset Preparatory Academy High (Homestead) • Somerset Preparatory Academy Middle (Homestead) • Somerset Preparatory Academy Sunset • Summerville Advantage Academy • The Charter School at Waterstone 	

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OTHER REPORTS:	
9. Discussion on Cybersecurity (INFORMATIONAL)	ABAC members Mr. Jaime Torrens, Chief of Staff
10. Presentation from Procurement Mgt. Services (INFORMATIONAL)	Mr. Mario De Barros, Chief Procurement Officer Procurement Management Services
11. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)	Ms. Maria T. Gonzalez, Chief Auditor
OLD BUSINESS:	ABAC Members
NEW BUSINESS:	ABAC Members
ADJOURNMENT	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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