

**AGENDA**  
**SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)**  
**December 7, 2021 at 12:30 p.m.**

**This is an in-person meeting scheduled in the SBAB Auditorium (1450 N. E. 2<sup>nd</sup> Avenue, Miami).**  
**Virtual participation may also be allowed once the ABAC's physical quorum is established.**  
**Contact Person: Chief Auditor Jon Goodman, CPA, CFE Tel. No.: 305-995-1318**

1. Welcome and Introductions	Mr. Erick Wendelken, CPA ABAC Chair
2. Conduct Election of Chair and Vice Chair <b>(ACTION)</b>	ABAC Members
3. <a href="#">Approval of the Minutes of the Special School Board Audit and Budget Advisory Committee Meeting of August 26, 2021, Screening Applications of Chief Auditor Position <b>(ACTION)</b></a>	ABAC Members
4. <a href="#">Approval of the Minutes of the Special School Board Audit and Budget Advisory Committee Meeting of September 21, 2021, Oral Interviews of Chief Auditor Position <b>(ACTION)</b></a>	ABAC Members
5. <a href="#">Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 14, 2021 <b>(ACTION)</b></a>	ABAC Members
<b>AUDIT REPORTS:</b>	
6. Presentation of the Annual Comprehensive Financial Report (ACFR) and Auditor's Communication of Audit Results, For Fiscal Year Ended June 30, 2021 <b>(ACTION)</b>	Mr. Brett Friedman, Partner RSM US LLP  Mr. Ron Y. Steiger, Chief Financial Officer Financial Services  Ms. Daisy Naya, Controller
7. <a href="#">Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2021 <b>(ACTION)</b></a>	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC  Mr. Raul F. Perez, Chief Facilities Design & Construction Officer
8. <a href="#">Internal Audit Report - Selected Schools/Centers <b>(ACTION)</b></a>	Mr. Jon Goodman, Chief Auditor  Dr. John D. Pace, Chief Operating Officer  Ms. Tamara Wain, District Director School Audits
9. <a href="#">Internal Audit Report - Audit of Inventories as of June 30, 2021 <b>(ACTION)</b></a>	Mr. Richard A. Yanez, District Audit Director  Mr. Ron Y. Steiger, Chief Financial Officer  Dr. John D. Pace, Chief Operating Officer

**The next Audit and Budget Advisory Committee Meeting is scheduled for**  
**February 1, 2022 at 12:30 p.m.**

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<p>10. Review of Charter Schools' Financial Statements</p> <p><a href="#"><u>Presentation for 32 of 139 Charter Schools' Audited Financial Statements Fiscal Year Ended June 30, 2021 (ACTION)</u></a></p>	<p>Mr. Jon Goodman, Chief Auditor</p> <p>Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p> <p>Mr. Michael A. Hernandez, Internal Audit Supervisor</p>
<ul style="list-style-type: none"> <li>• iMater Academy</li> <li>• iMater Academy Middle School</li> <li>• iMater Preparatory Academy High School</li> <li>• Mater Academy</li> <li>• Mater Academy at Mt. Sinai</li> <li>• Mater Academy Bay</li> <li>• Mater Academy Bay High School</li> <li>• Mater Academy East Charter High School</li> <li>• Mater Academy East Charter Middle School</li> <li>• Mater Academy East Charter School</li> <li>• Mater Academy High School</li> <li>• Mater Academy Lakes High School</li> <li>• Mater Academy Lakes Middle School</li> <li>• Mater Academy Miami Beach</li> <li>• Mater Academy Middle School</li> <li>• Mater Academy of International Studies</li> </ul>	<ul style="list-style-type: none"> <li>• Mater Academy Virtual Middle High</li> <li>• Mater Gardens Academy</li> <li>• Mater Grove Academy</li> <li>• Mater International Academy</li> <li>• Mater International Preparatory</li> <li>• Mater Performing Arts &amp; Entertainment Academy</li> <li>• Mater Preparatory Academy</li> <li>• Pinecrest Academy (North Campus)</li> <li>• Pinecrest Academy (South Campus)</li> <li>• Pinecrest Cove Academy</li> <li>• Pinecrest Glades Academy</li> <li>• Pinecrest Glades Preparatory Academy Middle High School</li> <li>• Pinecrest North Preparatory (Fontainebleau Campus)</li> <li>• Pinecrest Preparatory Academy</li> <li>• Pinecrest Preparatory Academy Charter High School</li> <li>• Pinecrest Preparatory Academy Charter Middle School</li> </ul>
<p><b>OTHER REPORTS:</b></p>	
<p>11. <a href="#"><u>Office of the Inspector General Annual Report (INFORMATIONAL)</u></a></p>	<p>Mr. Tom Knigge, OIG Supervisory Special Agent</p>
<p>12. <a href="#"><u>Office of Management and Compliance Audits' Activity/Status Report (INFORMATIONAL)</u></a></p>	<p>Mr. Jon Goodman, Chief Auditor</p>
<p>13. <a href="#"><u>(a) IT Audits/OMCA Cybersecurity Work Plan (INFORMATIONAL)</u></a></p> <p>(b) Selection of Committee Member for Request For Proposal Relating to Certain Network Security Assessment, Testing and Consulting Services (INFORMATIONAL)</p>	<p>Mr. Jon Goodman, Chief Auditor</p> <p>Mr. Luis Baluja, District Director IT Audits</p>
<p><b>OLD BUSINESS:</b></p>	<p>ABAC Members</p>
<p><b>NEW BUSINESS:</b></p>	<p>ABAC Members</p>
<p><b>ADJOURNMENT</b></p>	<p>ABAC Chair</p>

*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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