

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
February 2, 2021 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	Mr. Erick Wendelken, CPA ABAC Chair
2. Approval of the Minutes of the Special School Board Audit and Budget Advisory Committee Meeting of November 13, 2020 (ACTION)	Mr. Erick Wendelken, CPA ABAC Chair
3. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of December 1, 2020 (ACTION)	Mr. Erick Wendelken, CPA ABAC Chair
AUDIT REPORTS:	
4. The School Board of Miami-Dade County, Florida, Single Audit Reports, Fiscal Year Ended June 30, 2020, Management Letter and Independent's Accountant Report in Accordance with Chapter 10.800 of the Rules of the Auditor General of the State of Florida (ACTION)	Mr. Brett Friedman, Partner RSM US LLP Mr. Ron Y. Steiger, Chief Financial Officer
5. Presentation of the Special-Purpose Financial Statements and Report of Independent Certified Public Accountants Operation of WLRN Television and Radio Stations for the year ended June 30, 2020 (ACTION)	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC Ms. Daisy Gonzalez-Diego, Chief Communications & Community Engagement Officer Mr. John Labonia, General Manager, WLRN
6. Presentation of the Financial Statements of The Foundation for New Education Initiatives, Inc. for the Year Ended June 30, 2020 (ACTION)	Mr. Octavio Verdeja, Managing Partner Mr. Tommy Trujillo, Manager Verdeja, De Armas & Trujillo, LLP Certified Public Accountants Mr. Ron Y. Steiger, Chief Financial Officer
7. Internal Audit Report - Selected Schools/Centers (ACTION)	Ms. Maria T. Gonzalez, Chief Auditor Office of Management and Compliance Ms. Valtena G. Brown, Deputy Superintendent/COO School Operations Dr. John D. Pace, Chief Operating Officer School Operations

**The next Audit and Budget Advisory Committee Meeting is scheduled for
March 9, 2021 at 12:30 p.m.**

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<p>8. Presentation for 50 of 140 Charter Schools Audited Financial Statements FYE June 30, 2020 (ACTION)</p>	<p>Mr. Jon Goodman, Assistant Chief Auditor Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p>
<ul style="list-style-type: none"> • Academy for International Education Charter School • Academy for International Education Upper Charter School for Science and Technology • Archimedean Academy • Archimedean Middle Conservatory • Archimedean Upper Conservatory • Arts Academy of Excellence, Inc. • Aventura City of Excellence School • BridgePrep Academy Charter School • BridgePrep Academy Interamerican • BridgePrep Academy of Greater Miami Charter School • BridgePrep Academy of North Miami Beach Charter School • BridgePrep Academy of Village Green Charter School • Coral Reef Montessori Academy Charter School, Inc. • Don Soffer Aventura High School • Downtown Doral Charter Elementary School, Inc. • Downtown Doral Charter Upper School, Inc. • iMater Academy • iMater Academy Middle School • iMater Preparatory Academy High School • Keys Gate Charter High School • Keys Gate Charter School • Mater Academy • Mater Academy at Mt. Sinai • Mater Academy Bay • Mater Academy Bay High School 	<ul style="list-style-type: none"> • Mater Academy Bay Middle • Mater Academy East Charter High School • Mater Academy East Charter Middle School • Mater Academy East Charter School • Mater Academy High School • Mater Academy Lakes High School • Mater Academy Lakes Middle School • Mater Academy Miami Beach • Mater Academy Middle School • Mater Academy of International Studies • Mater Academy Virtual Middle High • Mater Gardens Academy • Mater Grove Academy • Mater International Academy • Mater International Preparatory • Mater Performing Arts & Entertainment Academy • Mater Preparatory Academy • Miami Arts, Inc. • Renaissance Elementary Charter School • Renaissance Middle Charter School • South Florida Autism Charter Schools, Inc. • The Miami Boarding School, Inc. dba The Seed School of Miami • True North Classical Academy Charter School • True North Classical Academy High School • True North Classical Academy South
<p>OTHER REPORTS:</p>	
<p>9. Monthly Financial Report Unaudited – For the Period Ending November 2020 (INFORMATIONAL)</p>	<p>Mr. Ron Y. Steiger, Chief Financial Officer Ms. Daisy Naya, Controller</p>
<p>10. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</p>	<p>Ms. Maria T. Gonzalez, Chief Auditor</p>
<p>OLD BUSINESS:</p> <ul style="list-style-type: none"> • Update: Award of RFP 19-081-CM-External Independent Auditing Services 	<p>ABAC Members</p>
<p>NEW BUSINESS:</p>	<p>ABAC Members</p>
<p>ADJOURNMENT</p>	<p>Mr. Erick Wendelken, CPA, ABAC Chair</p>

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