

AGENDA

SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

Monday, April 3, 2023 at 12:30 p.m.

SBAB Auditorium 1450 N.E. 2nd Avenue, Miami, FL 33132

Contact Person: Chief Auditor, Jon Goodman, CPA, CFE Tel. No.: 305-995-1318

1. Welcome and Introductions	Mr. Christopher Norwood, J.D., ABAC Chair
2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of January 30, 2023 (ACTION)	Mr. Christopher Norwood, J.D., ABAC Chair
AUDIT REPORTS:	
3. State of Florida Auditor General Financial and Federal Single Audit Report for the Miami-Dade County District School Board Fiscal Year Ended June 30, 2022 (ACTION)	Mr. Jon Goodman, Chief Auditor Mr. Ron Y. Steiger, Chief Financial Officer Ms. Daisy Naya, Controller Mr. René Mantilla, Assistant Superintendent
4. Presentation of the Financial Statements of the Magnet Educational Choice Association, Inc. (MECA) and Independent Auditor's Report for FYE June 30, 2022 (ACTION)	Mr. Richard A. Yanez, District Audit Director Mr. Regino Rodriguez, Partner HLB Gravier, LLP Certified Public Accountants Ms. Melba Brito, Administrative Director Mr. Ben Launerts, MECA Board Chair
5. Presentation of the Financial Statements of The Foundation for New Education Initiatives, Inc. and Independent Auditor's Report for the Year Ended June 30, 2022 (ACTION)	Verdeja • De Armas • Trujillo • Alvarez Certified Public Accountants Ms. Ann Pierce Stith, Executive Director Mr. Ron Y. Steiger, Chief Financial Officer
6. Internal Audit Report - Selected Schools and Centers (ACTION)	Mr. Jon Goodman, Chief Auditor Dr. John D. Pace III, Deputy Superintendent Ms. Tamara Wain, Assistant Chief Auditor School Audits
7. Internal Audit Report – Audit of Educational Impact Fees (ACTION)	Mr. Jon Goodman, Chief Auditor Mr. Raul Perez, Chief Facilities Design/Construction Officer Ms. Nathaly Simon, Eco-Sustainability Officer Mr. Luis Baluja, District Director

**The next Audit and Budget Advisory Committee Meeting is scheduled for
May 22, 2023 at 12:30 p.m.**

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<p>8. Review of Charter Schools' Financial Statements Presentation for 28 of 145 Charter Schools Audited Financial Statements FYE June 30, 2022 (ACTION)</p>	<p>Mr. Jon Goodman, Chief Auditor</p> <p>Dr. Dwight A. Bernard, Assistant Superintendent</p> <p>Mr. Michael A. Hernández, Internal Audit Supervisor</p>
<ul style="list-style-type: none"> • Academir Charter Schools, Inc. dba Academir Charter School East of Doral • Academir Charter Schools, Inc. dba Academir Charter School Middle • Academir Charter Schools, Inc. dba Academir Charter School Preparatory • Academir Charter Schools, Inc. dba Academir Charter School West • Academir Charter Schools, Inc. dba Academir CS of Math and Science • Academir Charter Schools, Inc. dba Academir Preparatory Academy • Academy for International Education Charter School • Academy for International Education Upper CS for Science and Technology • Arts Academy of Excellence, Inc. • Aventura City of Excellence School • Don Soffer Aventura High School • Downtown Doral Charter Elementary School, Inc. • Downtown Doral Charter Upper School, Inc. • Keys Gate Charter High School 	<ul style="list-style-type: none"> • Keys Gate Charter School • Lincoln-Marti CS, Inc. Charter HS of the Americas - Florida City Campus • Lincoln-Marti CS, Inc. Charter HS of the Americas • Lincoln-Marti CS, Inc. Hialeah Campus Charter School • Lincoln-Marti CS, Inc. International Campus Charter School • Lincoln-Marti CS, Inc. Little Havana Campus Charter School • Miami Arts, Inc. • Phoenix Academies of Excellence, Inc. dba Phoenix Academy of Excellence Central • Phoenix Academies of Excellence, Inc. dba Phoenix Academy of Excellence North • Renaissance Elementary Charter School • Renaissance Middle Charter School • South Florida Autism Charter Schools, Inc. • South Point Scholars Academy, Inc. • The Miami Boarding School, Inc. dba The Seed School of Miami
<p>OTHER REPORTS:</p>	
<p>9. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</p>	<p>Mr. Jon Goodman, Chief Auditor</p>
<p>OLD BUSINESS:</p>	<p>ABAC Members</p>
<p>Follow-Ups – ABAC of January 30, 2023</p> <ul style="list-style-type: none"> • Status Report on Driver's Ed \$6.2 Million Investigation 	<p>Mr. Ron Y. Steiger, Chief Financial Officer</p> <p>Mr. Jose Bueno, Chief of Staff</p>
<p>NEW BUSINESS:</p>	<p>ABAC Members</p>
<p>ADJOURNMENT</p>	<p>Mr. Christopher Norwood, J.D.</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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