

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
December 3, 2019 at 12:30 p.m. Room 916

1. Welcome and Introductions Newly appointed ABAC Member Ms. Beth Edwards, President, PTA/PTSA	ABAC Chair
2. <u>Conduct Election of Chair and Vice Chair (ACTION)</u> <u>(Oral Presentation)</u>	ABAC Members
3. <u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 17, 2019 (ACTION)</u>	ABAC Chair
AUDIT REPORTS:	
4. Presentation of the Comprehensive Annual Financial Report (CAFR), Auditor's Communication of Audit Results, and Management Letter and For Fiscal Year Ended June 30, 2019 (ACTION)	Mr. Brett Friedman, Partner RSM US LLP Mr. Ron Y Steiger, Chief Financial Officer Ms. Daisy Naya, Controller
5. <u>Monthly Financial Report Unaudited – For the Period Ending September 2019 (INFORMATIONAL)</u>	Mr. Ron Y Steiger, Chief Financial Officer Ms. Daisy Naya, Controller
6. <u>Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2019 (ACTION)</u>	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC Mr. Raul F. Perez, Chief Facilities Design & Construction Officer
7. <u>Presentation of the Financial Statements of the Magnet Educational Choice Association, Inc. (MECA) for FYE June 30, 2019 (ACTION)</u>	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC Dr. Robert D. Strickland, Administrative Director School Choice and Parental Options
8. <u>FLDOE-OIG - Audit Report - Miami-Dade County School District – Adults with Disabilities Program (ACTION)</u>	Ms. Maria T. Gonzalez, Chief Auditor Office of Management and Compliance Audits Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer
9. <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
10. <u>Internal Audit Report – Audit of Inventories as of June 30, 2019 (ACTION)</u>	Mr. Richard Yanez, District Audit Director Mr. Ron Y. Steiger, Chief Financial Officer Mrs. Valtena G. Brown, Deputy Superintendent Chief Operating Officer

**The next Audit and Budget Advisory Committee Meeting is scheduled for
February 4, 2020 at 12:30 p.m. in Conference Room #916**

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<p>11. Review of Charter Schools' Financial Statements</p> <p>a) Presentation for 44 of 134 Charter Schools' Audited Financial Statements Fiscal Year Ended June 30, 2019 (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 • Arts Academy of Excellence, Inc. • ASPIRA Arts Deco Charter School • ASPIRA Leadership and College Preparatory Academy • ASPIRA Raul Arnaldo Martinez Charter School • Coral Reef Montessori Academy Charter School • Doral International Academy of Math and Science • Everglades Preparatory Academy • Everglades Preparatory High School • iMater Academy • iMater Academy Middle School • iMater Preparatory Academy High School • Keys Gate Charter High School • Keys Gate Charter School • Latin Builders Association Construction and Business Management Academy • Mater Academy • Mater Academy at Mt. Sinai • Mater Academy Bay • 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 Brickell Preparatory Elementary • Mater Gardens Academy • Mater Gardens Academy Middle School • Mater Grove Academy • Mater International Academy • Mater International Preparatory • Mater Performing Arts & Entertainment Academy • Palm Glades Preparatory Academy • Palm Glades Preparatory High School • Renaissance Elementary Charter School • Renaissance Middle Charter School • Summerville Advantage Academy • The Charter School at Waterstone • True North Classical Academy Charter School • True North Classical Academy South 	
<p>b) Close-Out Audit of Florida International Academy (FIA) (Closed in FYE June 30, 2018) (ACTION)</p>	
<p>OTHER REPORTS:</p>	
<p>12. Update of the District Websites and the Americans with Disabilities Act (ADA) Compliance (INFORMATIONAL)</p>	<p>Ms. Maria T. Gonzalez, Chief Auditor Office of Management and Compliance Audits</p>
<p>13. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</p>	<p>Ms. Maria T. Gonzalez, Chief Auditor Office of Management and Compliance Audits</p>
<p>14. Miami-Dade County Office of the Inspector General Annual Report 2018-2019 (INFORMATIONAL)</p>	<p>Ms. Mary T. Cagle, Inspector General Office of the Inspector General for Miami-Dade County Public Schools</p>
<p>15. OIG Final Report of Investigation – Chabad Chayil After-School Care Program; Ref: SB-17-0006SI (INFORMATIONAL)</p>	<p>Ms. Mary T. Cagle, Inspector General Office of the Inspector General for Miami-Dade County Public Schools</p>
<p>OLD BUSINESS:</p>	<p>ABAC Members</p>
<p>NEW BUSINESS:</p>	<p>ABAC Members</p>
<p>ADJOURNMENT</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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