

## AGENDA

### SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

Monday, December 5, 2022 at 12:30 p.m.

SBAB Auditorium 1450 N.E. 2<sup>nd</sup> Avenue, Miami, FL 33132

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

1. Welcome and Introductions <ul style="list-style-type: none"><li>Newly Appointed ABAC Members</li><li>Newly Appointed School Board Members</li></ul>	Mr. Christopher Norwood, J.D. ABAC Chair
2. Conduct Election of Chair and Vice Chair (ACTION)	ABAC Members
3. <a href="#">Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 19, 2022 (ACTION)</a>	ABAC Members
4. <a href="#">Proposed Audit and Budget Advisory Committee Meeting Dates for 2023 (ACTION)</a> <ul style="list-style-type: none"><li>January 30, 2023</li><li>April 3, 2023</li><li>May 22, 2023</li><li>July 24, 2023</li></ul>	ABAC Members
<b>AUDITS AND OTHER REPORTS:</b>	
5. Presentation of the Annual Comprehensive Financial Report (ACFR) and Auditor's Communication of Audit Results, For Fiscal Year Ended June 30, 2022 (ACTION)	Mr. Brett Friedman, Partner RSM US LLP  Mr. Ron Y. Steiger, Chief Financial Officer  Ms. Daisy Naya, Controller
6. <a href="#">Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2022 (ACTION)</a>	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC  Mr. Raul F. Perez, Chief Facilities Design & Construction Officer
7. <a href="#">Internal Audit Report - Selected Schools/Centers (ACTION)</a>	Mr. Jon Goodman, Chief Auditor  Dr. John D. Pace III, Deputy Superintendent  Ms. Tamara Wain, Assistant Chief Auditor
8. <a href="#">Internal Audit Report - Audit of Inventories as of June 30, 2022 (ACTION)</a>	Mr. Richard A. Yanez, District Audit Director  Mr. Ron Y. Steiger, Chief Financial Officer  Mr. Luis E. Diaz, Chief Operating Officer

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

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9. [Review of Charter Schools' Financial Statements](#)

Presentation for 42 of 145 Charter Schools' Audited Financial Statements Fiscal Year Ended June 30, 2022 (ACTION)

Mr. Jon Goodman, Chief Auditor

Dr. Dwight A. Bernard, Assistant Superintendent  
Charter School Compliance and Support

Mr. Michael A. Hernandez, Internal Audit Supervisor

- City of Hialeah Educational Academy, Inc.
- Colegiate Preparatory Academy fka Somerset Academy Virtual Middle High School
- 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
- Miami Shores Village Charter School Authority dba Doctors Charter School of Miami Shores
- Palm Glades Preparatory Academy
- Palm Glades Preparatory High School
- Pinecrest Academy (North Campus)
- Pinecrest Academy (South Campus)
- Pinecrest Cove Academy
- Pinecrest Glades Academy
- Pinecrest Glades Preparatory Academy Middle High School
- Pinecrest North Preparatory (Fontainebleau Campus)
- Pinecrest Preparatory Academy
- Pinecrest Preparatory Academy Charter High School
- Pinecrest Preparatory Academy Charter Middle School
- Somerset Academy
- Somerset Academy at Silver Palms
- Somerset Academy Bay
- Somerset Academy Bay Middle School
- Somerset Academy Charter Elementary School (South Homestead)
- Somerset Academy Charter High School
- Somerset Academy Charter Middle School (South Homestead)
- Somerset Academy Charter Middle School
- Somerset Academy Elementary School (South Miami Campus)
- Somerset Academy Kendall
- Somerset Academy Middle School (South Miami Campus)
- Somerset Academy Silver Palms at Princeton
- Somerset Arts Academy
- Somerset Gables Academy
- Somerset Oaks Academy
- Somerset Palms Academy
- Somerset Preparatory Academy (Homestead)
- 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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10. <a href="#">2022 Annual Report - Office of the Inspector General- Miami-Dade County Public Schools (INFORMATIONAL)</a>	Mr. Tom Knigge, OIG Supervisory Special Agent
11. <a href="#">State of Florida Auditor General Report - Report No. 2023-026, Issued September 2022 - Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs (ACTION)</a>	Mr. Jon Goodman, Chief Auditor Dr. John D. Pace III, Deputy Superintendent Mr. René Mantilla, Assistant Superintendent Ms. Elvira M. Sanchez, Executive Audit Director
12. <a href="#">Office of Management and Compliance Audits' Activity/ Status Report (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
13. <a href="#">School Board Agenda Item H-12, School Environmental Data Analysis – Proposed Audit of Student Discipline Reporting, School Board Meeting of October 19, 2022 (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
OLD BUSINESS:	
Follow Up – ABAC of September 19, 2022 <ul style="list-style-type: none"><li>• <a href="#">Magnet Educational Choice Association (MECA) (INFORMATIONAL)</a></li></ul>	Mr. Jon Goodman, Chief Auditor Mr. Ben Launerts, MECA Board Chair Ms. Melba Brito, Administrative Director Mr. Richard A. Yanez, District Audit Director
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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