

AGENDA

SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

Monday, January 30, 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. Recognition of former ABAC Members Mr. Erick Wendelken Mr. Jeffrey Kaufman	Mr. Christopher Norwood, J.D., ABAC Chair Mr. Jon Goodman, Chief Auditor
3. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of December 5, 2022 (ACTION)	Mr. Christopher Norwood, J.D., ABAC Chair
AUDIT REPORTS:	
4. 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, 2022 (ACTION)	Ms. Cynthia Borders-Byrd, Managing Member C Borders-Byrd, CPA LLC Ms. Vivian Santiesteban-Pardo, Chief Communications Officer Mr. John Labonia, CEO, Friends of WLRN
5. Internal Audit Report - Selected Schools/Centers (ACTION)	Mr. Jon Goodman, Chief Auditor Dr. John D. Pace III, Deputy Superintendent School Operations Ms. Tamara Wain, Assistant Chief Auditor School Audits
6. Review of Charter Schools' Financial Statements Presentation for 43 of 145 Charter Schools Audited Financial Statements for the FYE June 30, 2022 (ACTION)	Mr. Jon Goodman, Chief Auditor Dr. Dwight A. Bernard, Assistant Superintendent Mr. Michael A. Hernández, Internal Audit Supervisor
<ul style="list-style-type: none"> • Archimedean Academy • Archimedean Middle Conservatory • Archimedean Upper Conservatory • Ben Gamla Charter School Kendall • BridgePrep Academy Charter School • BridgePrep Academy Interamerican • BridgePrep Academy of Greater Miami Charter School • BridgePrep Academy of Miami Dade Charter School • BridgePrep Academy of North Miami Beach Charter School • BridgePrep Academy of Village Green Charter School • C.G. Bethel High School • Chambers High School • Florida HS for Accelerated Learning - Greater Miami Campus, Inc. dba North Gardens High School • Florida HS for Accelerated Learning - Miami Campus, Inc. dba Green Springs High School • Florida HS for Accelerated Learning - Miami Campus, Inc. dba Kendall Greens High School • Florida HS for Accelerated Learning - Miami-Dade Campus, Inc. dba North Park High School • iMater Academy • iMater Academy Middle School • iMater Preparatory Academy High School 	<ul style="list-style-type: none"> • Mater Academy • Mater Academy at Mt. Sinai • Mater Academy Bay • Mater Academy Bay High School • Mater Academy Bay Middle • Mater Academy Biscayne North Miami Elementary School • 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 Children's Museum Charter School, Inc. • Somerset Academy Charter HS (South Homestead)

**The next Audit and Budget Advisory Committee Meeting is scheduled for
April 3, 2023 at 12:30 p.m.**

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
Monday, January 30, 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

OTHER REPORTS:	
7. Cybersecurity Projects and Related Activities (INFORMATIONAL)	Mr. Jon Goodman, Chief Auditor Mr. Eugene P. Baker, Chief Information Officer Mr. Luis Baluja, District Director
8. Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)	Mr. Jon Goodman, Chief Auditor
9. Approved School Board Agenda Item H-4, Request Authorization for the School Board to Approve the Process for the Development of An Independent Audit/Review of the General Obligation Bond Funded School Improvement Program, School Board Meeting of December 14, 2022 (INFORMATIONAL)	Mr. Jon Goodman, Chief Auditor Mr. Richard A. Yanez, District Director
OLD BUSINESS:	ABAC Members
Follow-Ups – ABAC of December 5, 2022	Mr. Jon Goodman, Chief Auditor Mr. Thomas Knigge, OIG Supervisory Special Agent Mr. Ron Y. Steiger, CFO Dr. John D. Pace III, Deputy Superintendent Ms. Tamara Wain, Assistant Chief Auditor
NEW BUSINESS:	ABAC Members
ADJOURNMENT	Mr. Christopher Norwood, J.D. ABAC Chair

Two or more members of The School Board of Miami-Dade County, Florida may be present and may participate at this meeting.

**The next Audit and Budget Advisory Committee Meeting is scheduled for
April 3, 2023 at 12:30 p.m.**