

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
July 19, 2022 at 12:30 p.m.
SBAB Auditorium 1450 NE 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. <u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of May 10, 2022 (ACTION)</u>	Mr. Christopher Norwood, J.D. ABAC Chair
3. <u>Proposed Audit and Budget Advisory Committee Meeting Dates for September 2022 and December 2022 (ACTION)</u>	Mr. Christopher Norwood, J.D. ABAC Chair
AUDIT AND OTHER REPORTS:	
4. <u>The School Board of Miami-Dade County, Florida – Audit Plan and AU 260 Communication for the Fiscal Year Ending June 30, 2022 (ACTION)</u>	Mr. Brett Friedman, Partner RSM US LLP
5. <u>Presentation FY 2022-23 Executive Summary Tentative Budget (INFORMATIONAL)</u>	Mr. Ron Y. Steiger, Chief Financial Officer
6. <u>Office of Management and Compliance Audits' 2022-2023 Audit Plan (ACTION)</u>	Mr. Jon Goodman, Chief Auditor
7. <u>Internal Audit Report - Selected Schools/Centers (ACTION)</u>	Mr. Jon Goodman, Chief Auditor Dr. John D. Pace, Deputy Superintendent Ms. Tamara Wain, Assistant Chief Auditor

**The next Audit and Budget Advisory Committee Meeting is scheduled for
September 19, 2022 at 12:30 p.m.**

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8. Audit of Virtual Private Network (VPN) – Security Controls and Access Management (ACTION)	Mr. Jon Goodman, Chief Auditor Mr. Eugene Baker, Chief Information Officer Mr. Luis Baluja, District Director, IT Audits
9. Office of Management and Compliance Audits' Activity/ Status Report (INFORMATIONAL)	Mr. Jon Goodman, Chief Auditor
10. Evaluation of External Auditors (Fiscal Year Reporting Period Ended June 30, 2021) and the Internal Audit Team (Fiscal Year Ended June 30, 2022) (INFORMATIONAL)	Mr. Jon Goodman, Chief Auditor Dr. Tarek Chebbi, Director Office of Assessment, Research, and Data Analysis
11. (a) OIG Request for a Second Status Report Regarding the Implementation of Driver Education Program Recommendations; Ref. IG-17-0001-SI (INFORMATIONAL) (b) Receipt of 2nd Status Report Pertaining to the Implementation of the OIG's Driver Education Program Recommendations and Request for a 3rd and Final Update in November 2022; Ref. IG-17-0001-SI (INFORMATIONAL) (c) Review of K12 Florida, LLC Transfer of Funds to the Foundation for New Education Initiatives, Inc., Ref. IG-20-0008-SI (INFORMATIONAL)	Mr. Thomas Knigge, Supervisory Special Agent Office of the Inspector General
OLD BUSINESS: May 10, 2022 ABAC Follow-Ups	
a) Community Based Organization – Acceleration Academies, LLC. (ACTION)	Mr. Jon Goodman, Chief Auditor Mr. Luis E. Diaz, Chief Operating Officer Mr. Michael A. Hernandez, Internal Audit Supervisor
b) Magnet Educational Choice Association (MECA) <ul style="list-style-type: none"> • Five Year Business Plan Dated 7/11/2022 • Potential Candidates for Vacancy Executive Director Position in Dec. 2022 (INFORMATIONAL)	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	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.

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