

**AGENDA**  
**SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)**  
**May 10, 2022 at 12:30 p.m.**  
**SBAB Auditorium 1450 NE 2<sup>nd</sup> Avenue, Miami, FL 33132**  
**Contact Person: Chief Auditor, Jon Goodman, CPA, CFE Tel. No.: 305-995-1318**

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1. Welcome and Introductions	Mr. Christopher Norwood, J.D. ABAC Chair
2. <a href="#"><u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of March 8, 2022 (ACTION)</u></a>	Mr. Christopher Norwood, J.D. ABAC Chair
<b>AUDIT REPORTS:</b>	
3. <a href="#"><u>Presentation of the Educational Facilities Impact Fees Custodial Fund of Miami-Dade County, Florida, Financial Report as of September 30, 2021 (ACTION)</u></a>	Mr. Brett Friedman, Partner RSM US LLP  Ms. Gabriela de la Cruz, Manager RSM US LLP  Ms. Margarita Betancourt, Treasurer Office of Treasury Management
4. <a href="#"><u>Internal Audit Report - Selected Schools/Centers (ACTION)</u></a>	Mr. Jon Goodman, Chief Auditor  Dr. John D. Pace, Chief Operating Officer  Ms. Tamara Wain, Assistant Chief Auditor
5. <a href="#"><u>Presentation for 39 of 139 Charter Schools Audited Financial Statements and four Community-Based Organizations for FYE June 30, 2021 (ACTION)</u></a>	Mr. Jon Goodman, Chief Auditor  Dr. John D. Pace, Chief Operating Officer  Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support  Mr. Luis E. Diaz, Assistant Superintendent School Operations  Mr. Michael A. Hernandez, Internal Audit Supervisor

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July 19, 2022 at 12:30 p.m.**

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**(Item #5 Continued)**

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| 1) Academir Charter Schools, Inc. dba Academir Charter School Middle  | 20) Florida High School For Accelerated Learning - Miami Campus, Inc. dba Green Springs High School   |
| 2) Academir Charter Schools, Inc. dba Academir Charter School of Math and Science                           | 21) Florida High School For Accelerated Learning - Miami-Dade Campus, Inc. dba North Park High School |
| 3) Academir Charter Schools, Inc. dba Academir Charter School Preparatory                                   | 22) Highly Inquisitive & Versatile Education (HIVE) Preparatory School                                |
| 4) Academir Charter Schools, Inc. dba Academir Charter School West  | 23) Keys Gate Charter High School   |
| 5) Academir Charter Schools, Inc. dba Academir Preparatory Academy  | 24) KIPP Miami, Inc.  |
| 6) Alpha Charter of Excellence, Inc.  | 25) Lincoln-Martí Charter Schools, Inc. - Charter High School of the Americas                         |
| 7) Arts Academy of Excellence, Inc.   | 26) Lincoln-Martí Charter Schools, Inc. - Charter High School of the Americas - Florida City Campus   |
| 8) Beacon College Prep Elementary School  | 27) Lincoln-Martí Charter Schools, Inc. - Hialeah Campus Charter School                               |
| 9) Beacon College Prep Middle School  | 28) Lincoln-Martí Charter Schools, Inc. - International Campus Charter School                         |
| 10) Bridgeprep Academy Charter School   | 29) Lincoln-Martí Charter Schools, Inc. - Little Havana Campus Charter School                         |
| 11) Bridgeprep Academy Interamerican  | 30) Miami Community Charter High School   |
| 12) Bridgeprep Academy of Greater Miami Charter School  | 31) Miami Community Charter Middle School   |
| 13) Bridgeprep Academy of North Miami Beach Charter School  | 32) Miami Community Charter School  |
| 14) Bridgeprep Academy of Village Green Charter School  | 33) Miami Shores Village Charter School Authority dba Doctors Charter School of Miami Shores          |
| 15) Coral Reef Montessori Academy Charter School, Inc.  | 34) Phoenix Academies of Excellence, Inc. dba Phoenix Academy of Excellence Central                   |
| 16) Early Beginnings Academy  | 35) Phoenix Academies of Excellence, Inc. dba Phoenix Academy of Excellence North                     |
| 17) Excelsior Academies, Inc. dba Excelsior Prep Charter of Miami Gardens                                   | 36) Stellar Leadership Academy, Inc.  |
| 18) Excelsior Academies, Inc. dba Excelsior Prep Charter School of Hialeah                                  | 37) The Downtown Miami Charter School, Inc.   |
| 19) Florida High School For Accelerated Learning - Greater Miami Campus, Inc. dba North Gardens High School | 38) Youth Co-Op Charter School  |
|   | 39) Youth Co-Op Preparatory High School   |

**Presentation of Four Community-Based Organizations Audited Financial Statements Various FYE in 2021**

- 1) AMIkids Miami-Dade, Inc.
- 2) Pace Center for Girls, Inc. and Affiliates
- 3) Path Academy
- 4) Richmond-Perrine Optimist Club, Inc. of Miami, Florida

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<b>OTHER REPORTS:</b>	
6. <a href="#">Results of the Peer Review of the Miami-Dade County Public Schools – Office of Management and Compliance Audits for the Period July 1, 2018 Through June 30, 2021 (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
7. <a href="#">OMCA FY 2022-2023 Proposed Audit Plan (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
8. <a href="#">Office of Management and Compliance Audits' Activity/ Status Report (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
9. <a href="#">Chief Auditor's Self-Assessment (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
10. <a href="#">OIG Final Report of Investigation – Able Business Services, Inc.'s Performance Cleaning School Buses under M-DCPS Contract, Ref. SB21-0001-SI (INFORMATIONAL)</a>	Mr. Thomas Knigge, Office of Inspector General Supervisory Special Agent
<b>OLD BUSINESS:</b> <ul style="list-style-type: none"> <li>▪ <a href="#">March 8, 2022 ABAC Follow-Ups</a> <ul style="list-style-type: none"> <li>• Magnet Educational Choice Association (MECA)</li> <li>• Federal Single Audit Findings</li> <li>• Audit of District-Issued Instructional Mobile Devices</li> </ul> </li> </ul>	Selected District Administrators and MECA Representatives
<b>NEW BUSINESS:</b> <ul style="list-style-type: none"> <li>• <a href="#">Discussion for FY 2022-2023 ABAC Meeting Dates</a></li> </ul>	ABAC Members
<b>ADJOURNMENT</b>	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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