

AGENDA
SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)
May 11, 2021 at 12:30 p.m.

This is an in-person meeting scheduled in the SBAB Auditorium (1450 N. E. 2nd Avenue, Miami). Virtual participation may also be allowed once the ABAC's physical quorum is established. Attendees to this meeting must wear a mask and observe proper social distancing guidelines. Contact Person: Chief Auditor Maria T. Gonzalez, CPA, Tel. No.: 305-995-1318

1. Welcome and Introductions	Mr. Christopher Norwood, JD Acting ABAC Chair
2. <u>Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of March 9, 2021 (ACTION)</u>	Mr. Christopher Norwood, JD Acting ABAC Chair
3. <u>Approval of the Minutes of the Special School Board Audit and Budget Advisory Committee Meeting of April 13, 2021 (ACTION)</u>	Mr. Christopher Norwood, JD Acting ABAC Chair
4. <u>Proposed Audit and Budget Advisory Committee Meeting Dates for Fiscal Year 2021-2022 (ACTION)</u>	Ms. Maria T. Gonzalez, Chief Auditor
AUDIT REPORTS:	
5. <u>Presentation of the Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida, Financial Report as of September 30, 2020 (ACTION)</u>	Ms. Brett Friedman, Partner RSM US LLP Ms. Gabriela "Gaby" de la Cruz, CPA, Manager RSM US LLP Ms. Margarita Betancourt, Treasurer Office of Treasury Management
6. <u>Internal Audit Report – District's General Obligation Bond (GOB) Expenditures for Fiscal Year 2019-2020, Allowances/Contingencies and Follow-Up on the External Mid-Point Audit (ACTION)</u>	Mr. Jon Goodman, Assistant Chief Auditor Mr. Raul F. Perez, Chief Facilities/Design/Construction Officer
7. <u>Internal Audit Report - Selected Schools/Centers (ACTION)</u>	Ms. Tamara Wain, District Director School Audits Dr. John D. Pace, Chief Operating Officer School Operations

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<p>8. <u>Presentation for 29 of 140 Charter Schools Audited Financial Statements for FYE June 30, 2020 (ACTION)</u></p>	<p>Mr. Jon Goodman, Assistant Chief Auditor Ms. Tiffanie A. Pauline, Assistant Superintendent Charter School Support</p>
<ul style="list-style-type: none"> • Academir Charter Schools, Inc. dba Academir Charter School Middle • Academir Charter Schools, Inc. dba Academir Charter School Preparatory • Academir Charter Schools, Inc. dba Academir Charter School West • Academir Charter Schools, Inc. dba Academir Preparatory Academy • C. G. Bethel High School • Chambers High School • Doral Academy Charter Middle School • Doral Academy High School • Doral Academy of Technology • Doral Performing Arts and Entertainment Academy • Early Beginnings Academy • Excelsior Academies, Inc. dba Excelsior Charter Academy • Excelsior Academies, Inc. dba Excelsior Language Academy of Hialeah • Highly Inquisitive & Versatile Education (HIVE) Preparatory School • Just Arts and Management Charter Middle School 	<ul style="list-style-type: none"> • Lincoln-Marti Charter Schools, Inc. - Charter High School of the Americas • Lincoln-Marti Charter Schools, Inc. - Hialeah Campus Charter School • Lincoln-Marti Charter Schools, Inc. - International Campus Charter School • Lincoln-Marti Charter Schools, Inc. - Little Havana Campus Charter School • Lincoln-Marti Charter Schools, Inc. - Charter High School of the Americas - Florida City Campus • Miami Community Charter High School, Inc. • Miami Community Charter Middle School, Inc. • Miami Community Charter School, Inc. • SLAM Academy High School (North Campus) • Sports Leadership and Management (SLAM) Charter Middle School • Sports Leadership and Management (SLAM) Charter Middle School North Campus • Sports Leadership and Management Academy • Stellar Leadership Academy, Inc. • The Doral Academy
<p>OTHER REPORTS:</p>	
<p>9. <u>OMCA 2021-2022 Proposed Audit Plan (INFORMATIONAL)</u></p>	<p>Mr. Jon Goodman, Assistant Chief Auditor</p>
<p>10. <u>Office of Management and Compliance Audits' Activity Report (INFORMATIONAL)</u></p>	<p>Ms. Maria T. Gonzalez, Chief Auditor</p>
<p>11. <u>Chief Auditor's Exit Report (INFORMATIONAL)</u></p>	<p>Ms. Maria T. Gonzalez, Chief Auditor</p>

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12. Evaluation of External Auditors (Fiscal Year Reporting Period Ended June 30, 2020) and the Internal Audit Team (Fiscal Year Ended June 30, 2021) (INFORMATIONAL)	Ms. Maria T. Gonzalez, Chief Auditor Dr. Tarek Chebbi, Director Office of Assessment, Research, and Data Analysis
13. Update on Interim Chief and Chief Auditor Search Process (INFORMATIONAL)	Ms. Maria T. Gonzalez, Chief Auditor Dr. Dawn M. Baglos, Chief Human Capital Officer
OLD BUSINESS: <ul style="list-style-type: none">• Letter from MECA Re: Succession (INFORMATIONAL)	ABAC Members
NEW BUSINESS:	ABAC Members
ADJOURNMENT	Mr. Christopher Norwood, JD Acting 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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