

**AGENDA**  
**SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)**  
**May 22, 2023 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="#">Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of April 3, 2023 (ACTION)</a>	Mr. Christopher Norwood, J.D. ABAC Chair
3. <a href="#">Proposed Audit and Budget Advisory Committee Meeting Dates for September 2023 and December 2023 (ACTION)</a>  <ul style="list-style-type: none"> <li>• September 18, 2023</li> <li>• December 4, 2023</li> </ul>	Mr. Christopher Norwood, J.D. ABAC Chair
<b>AUDIT REPORTS:</b>	
4. <a href="#">Presentation of the Educational Facilities Impact Fees Custodial Fund of Miami-Dade County, Florida, Financial Reports as of September 30, 2022 (ACTION)</a>	Mr. Brett Friedman, Partner RSM US LLP  Mr. Raul F. Perez Chief Facilities Design/Construction Officer
5. <a href="#">Internal Audit Report – District’s Payroll Processes and Opportunities for Further Automation and Increased Efficiency (ACTION)</a>	Mr. Jon Goodman, Chief Auditor  Mr. Ron Y. Steiger, Chief Financial Officer  Ms. Elvira M. Sanchez, Executive Audit Director
6. <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

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July 24, 2023 at 12:30 p.m.**

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<p>7. <a href="#"><u>Review of Fiscal Year 2021-2022 Audited Financial Statements for 32 of the 145 Charter Schools In Operation at Year-End and Three Community-Based Organizations (ACTION)</u></a></p>	<p>Mr. Jon Goodman, Chief Auditor</p> <p>Dr. Dwight A. Bernard, Assistant Superintendent</p> <p>Ms. Tracie N. Abner, Assistant Superintendent</p> <p>Mr. Michael A. Hernandez, Internal Audit Supervisor</p>
<ul style="list-style-type: none"><li>• Alpha Charter School of Excellence, Inc.</li><li>• Beacon College Prep Middle School</li><li>• Beacon College Prep Elementary School</li><li>• Coral Reef Montessori Academy Charter School, Inc.</li><li>• Doral Academy Charter Middle School</li><li>• Doral Academy High School</li><li>• Doral Academy of Technology</li><li>• Doral Performing Arts and Entertainment Academy</li><li>• Early Beginnings Academy</li><li>• Excelsior Academies, Inc. dba Excelsior Prep Charter School of Hialeah</li><li>• Excelsior Academies, Inc. dba Excelsior Prep Charter School of Miami Gardens</li><li>• Highly Inquisitive &amp; Versatile Education (HIVE) Preparatory School</li><li>• Integrated Science and Asian Culture Academy, Inc.</li><li>• Just Arts and Management Charter Middle School</li><li>• KIPP Miami, Inc.</li></ul>	<ul style="list-style-type: none"><li>• Miami Community Charter High School</li><li>• Miami Community Charter Middle School</li><li>• Miami Community Charter School</li><li>• SLAM Academy High School (North Campus)</li><li>• Sports Leadership and Management (SLAM) Charter Middle School</li><li>• Sports Leadership and Management (SLAM) Middle School North Campus</li><li>• Sports Leadership Arts Management Charter High School</li><li>• Stellar Leadership Academy, Inc.</li><li>• The Doral Academy</li><li>• The Downtown Miami Charter School, Inc.</li><li>• Theodore R. and Thelma A. Gibson Charter School</li><li>• True North Classical Academy</li><li>• True North Classical Academy at Dadeland</li><li>• True North Classical Academy at Gateway</li><li>• True North Classical Academy High School</li><li>• Youth Co-Op Charter School</li><li>• Youth Co-Op Preparatory High School</li></ul>
<p><b><u>Presentation of Three Community-Based Organizations Audited Financial Statements Various FYE in 2022</u></b></p>	
<ul style="list-style-type: none"><li>• AMIkids Miami-Dade, Inc.</li><li>• Pace Center for Girls, Inc. and Affiliates</li><li>• Acceleration Academies, LLC</li></ul>	

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OTHER REPORTS:	
8. <a href="#">OMCA FY 2023-2024 Proposed Audit Plan (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="#">Office of Management and Compliance Audits' Activity/Status Report (INFORMATIONAL)</a>	Mr. Jon Goodman, Chief Auditor
11. <a href="#">Secure Our Future Referendum (Fiscal Oversight) District, Charter Schools (INFORMATIONAL)</a>	Mr. Christopher Norwood, J.D. ABAC Chair  Mr. Ron Y. Steiger, Chief Financial Officer  Ms. Tiffanie A. Pauline, Chief Strategy Officer
OLD BUSINESS:	
a) <a href="#">Audit of Educational Impact Fees - Board Agenda Item H-11, approved unanimously at the April 19, 2023, School Board meeting</a>	Mr. Jon Goodman, Chief Auditor
b) <a href="#">Driver's Education Update</a>	Mr. Ron Y. Steiger, Chief Financial Officer Mr. Jose Bueno, Chief of Staff
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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