

REVISED - To Include Item #4 - Draft ACFR

AGENDA

SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

Tuesday, December 3, 2024 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 <ul style="list-style-type: none">Newly Appointed School Board Member – Mr. Joseph S. GellerNewly Appointed ABAC Members	Mr. Christopher Norwood, J.D. ABAC Chair
2. Conduct Election of Chair and Vice Chair (ACTION)	ABAC Members Mr. Jon Goodman, Chief Auditor
3. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of September 17, 2024 (ACTION)	ABAC Members
AUDITS AND OTHER REPORTS:	
4. Presentation of the Annual Comprehensive Financial Report (ACFR) and Required Communication of Audit Results, for FYE June 30, 2024 (INFORMATIONAL) <div style="display: flex; justify-content: space-around;"><div style="border: 1px solid blue; padding: 2px 5px;">Draft ACFR</div><div style="border: 1px solid blue; padding: 2px 5px;">Draft Audit Results</div></div>	Mr. Brett Friedman, Partner RSM US LLP Mr. Ron Y. Steiger, Chief Financial Officer Ms. Daisy Naya, Controller
5. Presentation of the Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements, and Required Communication of Audit Results, for FYE June 30, 2024 (ACTION) <div style="display: flex; justify-content: space-around;"><div style="border: 1px solid blue; padding: 2px 5px;">Audit Report</div><div style="border: 1px solid blue; padding: 2px 5px;">Audit Results</div></div>	Mr. Anthony Brunson P.A. Certified Public Accountants & Business Advisors Mr. Raul F. Perez, Chief Facilities Design & Construction Officer
6. Internal Audit Report - Selected Schools/Centers (ACTION)	Mr. Jon Goodman, Chief Auditor Dr. Michael A. Lewis, Deputy Superintendent Ms. Tamara Wain, Assistant Chief Auditor
7. Internal Audit Report - Audit of Inventories as of June 30, 2024 (ACTION)	Mr. Jon Goodman, Chief Auditor Mr. Richard A. Yanez, District Audit Director Mr. Ron Y. Steiger, Chief Financial Officer Mr. Luis E. Diaz, Chief Operating Officer

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<p>8. Review of Charter Schools' Financial Statements</p> <p><u>Presentation for 50 of 157 Charter Schools' Audited Financial Statements Fiscal Year Ended June 30, 2024 (ACTION)</u></p>	<p>Mr. Jon Goodman, Chief Auditor</p> <p>Dr. Dwight A. Bernard, Assistant Superintendent Charter School Compliance and Support</p> <p>Mr. Michael A. Hernandez, Internal Audit Supervisor</p> <p>Charter School Representatives</p>
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- City of Hialeah Educational Academy, Inc.
- Doral Academy Charter Middle School
- Doral Academy High School
- Doral Academy North Charter Elementary
- Doral Academy of Technology
- Doral International Academy of Math and Science
- Doral Performing Arts and Entertainment Academy
- Everglades Preparatory Academy
- Everglades Preparatory High School
- Excelsior Academies, Inc.
DBA Excelsior Prep Charter School of Hialeah
- Excelsior Academies, Inc.
DBA Excelsior Prep Charter School of Miami Gardens
- iMater Academy
- iMater Academy Middle School
- iMater Preparatory Academy High School
- Just Arts and Management Charter Middle School
- Mater Academy
- Mater Academy (Miami Beach)
- Mater Academy Bay
- Mater Academy Bay High School
- Mater Academy Bay Middle
- Mater Academy East Charter School
- Mater Academy East Preparatory
- Mater Academy High School
- Mater Academy Kiwanis
- Mater Academy Lakes High School
- Mater Academy Lakes Middle School
- Mater Academy Middle School
- Mater Academy of International Studies
- Mater Academy Virtual Charter School
- Mater Biscayne Academy North Miami Elem Sch
fka Mater Academy Biscayne North Miami Elem Sch
- Mater Biscayne Academy North Miami High School
fka Mater Academy Biscayne North Miami High School
- Mater Biscayne Academy North Miami Middle School
fka Mater Academy Biscayne North Miami Middle School
- Mater Brickell Academy High
- Mater Brickell Academy Middle
- Mater Gardens Academy
- Mater Grove Academy
- Mater International Academy
- Mater International Preparatory
- Mater Lakes Collegiate Academy High School
- Mater Lakes Collegiate Academy Middle School
- Mater Performing Arts & Entertainment Academy
- Mater Preparatory Academy
- Miami Children's Museum Charter School, Inc.
- Miami Tech at Mater Innovation Academy
- Palm Glades Preparatory Academy
- Palm Glades Preparatory High School
- Stellar Leadership Academy, Inc.
- Summerville Advantage Academy
- The Charter School at Waterstone
- The Doral Academy

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9. Reports from the Office of the Inspector General (INFORMATIONAL)	
a) 2024 Annual Report - Office of the Inspector General- Miami-Dade County Public Schools	Mr. Felix Jimenez, Inspector General
b) Unauthorized Voter Registration Efforts by an M-DCPS Employee, Ref. IG22-0006-SI	Mr. Jose R. Gonzalez, OIG Supervisory Special Agent
c) Employee of a Travel Management Services Vendor Convicted for Tampering with Bids Submitted to M-DCPS; IG-22-0003-SI	
10. Office of Management and Compliance Audits' Activity/ Status Report (INFORMATIONAL)	Mr. Jon Goodman, Chief Auditor
OLD BUSINESS:	
Follow Up – ABAC of September 17, 2024	Mr. Jon Goodman, Chief Auditor
• Progress Update - Educational Facilities Impact Fees Study (ORAL PRESENTATION)	Mr. Raul F. Perez, Chief Facilities Design & Construction Officer
NEW BUSINESS:	ABAC Members
ADJOURNMENT	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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