

AGENDA

SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

Tuesday, February 4, 2025 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	Mr. Christopher Norwood, J.D., ABAC Chair
2. Introduction of Peer Review Team	Mr. Jon Goodman, Chief Auditor
3. Approval of the Minutes of the School Board Audit and Budget Advisory Committee Meeting of December 3, 2024 (ACTION)	Mr. Christopher Norwood, J.D., ABAC Chair
AUDIT REPORTS:	
4. Presentation of the Special-Purpose Financial Statements and Report of Independent Certified Public Accountants Operation of WLRN Television and Radio Stations, as well as the Required Communication of Audit Results for the year ended June 30, 2024 (ACTION) <div style="display: flex; justify-content: space-around;"><div style="border: 1px solid black; padding: 2px 5px;">Audit Report</div><div style="border: 1px solid black; padding: 2px 5px;">Audit Results</div></div>	Mr. Jon Goodman, Chief Auditor Mr. Anthony Brunson P.A. Certified Public Accountants & Business Advisors Ms. Vivian Santiesteban-Pardo, Chief Communications Officer Mr. Andrew Ruiz, WLRN Management Liaison Mr. John Labonia, CEO, Friends of WLRN
5. Presentation of the Financial Statements and Independent Auditor's Report of the Foundation for New Education Initiatives, Inc. (FNEI) for the Year Ended June 30, 2024 (ACTION)	Mr. Jon Goodman, Chief Auditor Ms. Tabitha Fazzino, Chief Intergovernmental Affairs & Family and Community Engagement Ms. Erin M. Sicker, Chief Executive Officer Mr. Manny Alvarez, Partner Mr. Stuart Briggie, Manager Verdeja and Alvarez, LLP Certified Public Accountants
6. Presentation of the Financial Statements and Independent Auditor's Report of the Magnet Educational Choice Association, Inc. (MECA) for FYE June 30, 2024 (ACTION)	Mr. Jon Goodman, Chief Auditor Mr. Jose Bueno, Chief of Staff Mr. Ben Launerts, MECA Board Chair Ms. Juliana Delmas, Partner HLB Gravier, LLP, CPAs
7. Internal Audit Report - Selected Schools and Centers (ACTION)	Mr. Jon Goodman, Chief Auditor Dr. Michael A. Lewis, Deputy Superintendent School Operations Ms. Tamara Wain, Assistant Chief Auditor School Audits

**The next Audit and Budget Advisory Committee Meeting is scheduled for
Tuesday, April 8, 2025 at 12:30 p.m.**

AGENDA

SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

Tuesday, February 4, 2025 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

<p>8. Review of Charter Schools' Financial Statements</p> <p><u>Presentation for 50 of 157 Charter Schools Audited Financial Statements for the FYE June 30, 2024 (ACTION)</u></p>	<p>Mr. Jon Goodman, Chief Auditor</p> <p>Dr. Dwight A. Bernard, Assistant Superintendent</p> <p>Mr. Michael A. Hernández, Internal Audit Supervisor</p>
--	---

- Academy for Innovative Education
- Alpha Charter of Excellence, Inc.
- Ben Gamla Charter School Kendall
- Brightview Preparatory Academy
- C.G. Bethel High School
- Chambers High School
- Colegiate Preparatory Academy
- Downtown Doral Charter Elementary School, Inc.
- Downtown Doral Charter Upper School, Inc.
- Florida High School for Accelerated Learning - Greater Miami Campus, Inc. dba North Gardens High School
- Florida High School for Accelerated Learning - Miami Campus, Inc. dba Green Springs High School
- Florida High School for Accelerated Learning - Miami Campus, Inc. dba Kendall Greens High School
- Florida High School for Accelerated Learning - Miami-Dade Campus, Inc. dba Doral Park High School
- Florida High School for Accelerated Learning - Miami-Dade Campus, Inc. dba North Park High School
- Integrated Science and Asian Culture Academy, Inc.
- Keys Gate Charter High School
- Keys Gate Charter School
- Miami Arts, Inc.
- Miami Shores Village Charter School Authority dba Doctors Charter School of Miami Shores
- Renaissance Elementary Charter School
- Renaissance Middle Charter School
- Somerset Academy
- Somerset Academy Charter High School
- Somerset Academy at Silver Palms
- Somerset Academy Bay
- Somerset Academy Bay Middle School
- Somerset Academy Charter Elementary School (South Homestead)
- Somerset Academy Charter High School (South Homestead)
- Somerset Academy Charter Middle School
- Somerset Academy Charter Middle School (South Homestead)
- Somerset Academy Continental
- Somerset Academy Elementary School (South Miami Campus)
- Somerset Academy Kendall
- Somerset Academy Middle School (South Miami Campus)
- Somerset Academy Silver Palms at Princeton
- Somerset Arts Academy
- Somerset College Preparatory Academy South High School
- Somerset Gables Academy
- Somerset Oaks Academy
- Somerset Palms Academy
- Somerset Preparatory Academy (Homestead)
- Somerset Preparatory Academy High (Homestead)
- Somerset Preparatory Academy Middle (Homestead)
- Somerset Preparatory Academy Sunset
- South Florida Autism Charter Schools, Inc.
- The Miami Boarding School, Inc. dba The Seed School of Miami
- Theodore R. and Thelma A. Gibson Charter School
- True North Classical Academy
- True North Classical Academy at Gateway
- True North Classical Academy at Pinecrest

The next Audit and Budget Advisory Committee Meeting is scheduled for Tuesday, April 8, 2025 at 12:30 p.m.

AGENDA

SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

Tuesday, February 4, 2025 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

OTHER REPORTS:				
9. Office of Management and Compliance Audits' Activity/Status Report (INFORMATIONAL)	Mr. Jon Goodman, Chief Auditor			
10. Award of Request For Proposal (RFP) - GOB End of Program Audit <ul style="list-style-type: none">Appoint ABAC member to GOB Selection Committee (Oral Presentation) (ACTION)	Mr. Christopher Norwood, J.D., ABAC Chair Mr. Jon Goodman, Chief Auditor			
OLD BUSINESS:	ABAC Members			
Follow-Up Items				
a) Update on the Annual Comprehensive Financial Report (ACFR) from the December 3, 2024, ABAC meeting	Mr. Jon Goodman, Chief Auditor			
b) Progress Update #6 – Educational Facilities Impact Fees Study	Mr. Raul Perez, Chief Facilities Design and Construction Officer			
<table border="1" data-bbox="154 1129 743 1205"><tr><td>Attachment 1</td><td>Attachment 2</td><td>Attachment 3</td></tr></table>	Attachment 1	Attachment 2	Attachment 3	
Attachment 1	Attachment 2	Attachment 3		
c) Final Update -- Drivers Education Safety Trust Fund	Mr. Ron Y. Steiger, Chief Financial Officer			
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.

**The next Audit and Budget Advisory Committee Meeting is scheduled for
Tuesday, April 8, 2025 at 12:30 p.m.**