

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY BOARD EXECUTIVE/FINANCE COMMITTEE NOVEMBER 19, 2020 ~ 2:30 PM AGENDA

MISSION: The Children's Board invests in partnerships and quality programs to support the success of all children and families in Hillsborough County.

Conference Call: 1-866-899-4679
Access Code: 579-512-941

CALL TO ORDER

Quorum Verification
Attendance Verification

E. Narain
E. Narain
N. Eichorn

PUBLIC COMMENT

The Children's Board of Hillsborough County welcomes comments from the public. Those who wish to address the Board may do so at this time. Those addressing the Board should state their full name and affiliation for the official record. In the interest of time, we ask that one person be designated to speak on behalf of a constituency and that all comments are limited to 3 minutes.

E. Narain

ACTION ITEMS

1. **Approval;** October 8, 2020 Board Executive/Finance Meeting Minutes

E. Narain

DISCUSSION ITEMS

1. COVID-19 Updates
2. Evictions
3. MacDill AFB/ Lisa Williams/ Military Release
4. Program Updates
5. FY 2020 Audit Update – Carr, Riggs & Ingram (CRI)

K. Parris
K. Parris
K. Parris
M. Negron
J. Brielmair,
D. Alvarez,
T. Payne

ADJOURNMENT

E. Narain

IMPORTANT DATES TO REMEMBER

Regular Board Meeting

November 19, 2020

3:00 PM

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY BOARD EXECUTIVE/FINANCE COMMITTEE MEETING MINUTES OCTOBER 8, 2020 – 12:00 PM

Subject	Executive/Finance Committee Meeting	Date	October 8, 2020
Facilitator	Edwin Narain, Board Chair	Time	12:00 PM
		Actual Time	12:00 PM – 12:15 PM
Location	Children's Board Conference Rooms B/C Conference Call: 1-866-899-4679 Access Code: 579-512-941	Call to Order	The meeting was called to order at 12:00 PM
Board/Committee Members PRESENT	Edwin Narain, Chair Andy Mayts, Vice Chair Robin DeLaVergne, Secretary/Treasurer	Board/Committee Not Present	
Other Attendees	Kelley Parris, E.D. Nina Eichorn, Recorder David Adams, Board Attorney	Tonia Williams, CBHC Staff Paula Scott, CBHC Staff Maria Negron, CBHC Staff	Trish James, CBHC Staff Jamie Robe, CBHC Staff

SUMMARY

No.	Topic	Highlights
I.	CALL TO ORDER	Edwin Narain, Board Chair, called the meeting to order at 12:00 PM.
II.	PUBLIC COMMENT	None.
III.	ACTION ITEMS	
	1. September 9, 2020 Board Executive/ Finance Committee Minutes Motion (1)	E. Narain requested approval of the September 9, 2020 Executive/Finance Committee meeting Minutes. <i>Motion by Robin DeLaVergne to approve the September 9, 2020 Executive/ Finance Committee meeting Minutes. second by Andy Mayts. Motion carried (3-0).</i>
	DISCUSSION ITEMS	
	1. East County FRC Property Update	P. Scott provided an update on the General Contractor selection process for the Plant City Children's Board Family Resource Center. The Asbestos Abatement was completed at the East County Children's Board Family Resource Center; a preliminary cost estimate from Charles Perry Partners, Inc. (CPPI), General Contractor, will be submitted.
	2. Program Department Updates	M. Negron provided updates on the following: <ul style="list-style-type: none"> • Fifty-nine (59) contracts have been executed; • Performance Improvement Plans (PIP).

SUMMARY

No.	Topic	Highlights
	3. Staffing	<p>J. Houser reported the following positions have been filled:</p> <ul style="list-style-type: none"> Executive Assistant to the Executive Director – Kristina Austin; Fiscal Analyst– Saeed Rhaman. <p>CBHC will recruit for the following positions:</p> <ul style="list-style-type: none"> Two Contract Managers; Procurement and Grants Specialist; Part-time Contract Management Specialist.
	4.. COVID-19 Updates/re-opening	<p>K. Parris provided the following updates:</p> <p>CBHC staff returned to the office on October 5, 2020 and are following all CDC guidelines and safety protocols.</p> <p>Emergency funds supported 202 Early Learning Child Care providers and 285 families associated with those child care providers.</p> <p>In addition, we ended up supporting 311 Children’s Board Family Resource Center members in meeting their basic needs.</p> <p>ASO supported 405 families through that system.</p> <p>Veggie Van is slotted to serve 500 families with fresh fruits and veggies.</p>
	5.Racial Equity Group Update	<p>K. Parris and E. Narain, Board Chair, provided an update on the Racial Equity Group in collaboration with Vistra Communications and multiple potential partners.</p>
V.	ADJOURNMENT	The meeting adjourned at 12:15 PM

APPROVALS

1.	<p><i>Motion by Robin DeLaVergne to approve the September 9, 2020 Executive/ Finance Committee meeting Minutes. second by Andy Mayts. Motion carried (3-0).</i></p>
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READ AND APPROVED BY:

 Edwin Narain, CBHC Chair and
 Executive/Finance Committee Chair

November 4, 2020

**Finance Committee
Children's Board of Hillsborough County
Tampa, Florida**

Re: External Audit Report

Steps completed to date:

- We have reviewed the predecessor WPs and had no issues with prior audit. We will be able to rely on their work, since it was performed in accordance with *Government Auditing Standards*
- Significant team planning has taken place
- Initial planning procedure, process narratives and walkthroughs of significant areas are underway with no findings/exceptions to date
- IT general control review procedures began the middle of October and will be completed in January

Timeline for fieldwork:

- Interim procedures began on September 28th
- Year-end procedures will begin January 4th
- We will issue financial reports by March 11th
- We will present all audit results to the Finance Committee

Audit Committee Discussion Points:

- Knowledge of any actual or alleged fraud against the entity or affiliated entities?
- Knowledge of any actual or alleged noncompliance with federal or state grants or federal or state statutes or requirements?
- Areas considered by the Committee of higher risk?
- Any specific tests or procedures the Committee would like completed outside of our regular procedures?

November 4, 2020

To The Finance Committee of Children’s Board of Hillsborough County:

We are engaged to audit the financial statements of the governmental activities and each major fund of the Children’s Board of Hillsborough County for the year ended September 30, 2020. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 2, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to historical pension information and budgetary comparison schedule, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the

difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately September 28, 2020 and issue our report on approximately March 11, 2021. David Alvarez is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Board of Directors and management of Children's Board of Hillsborough County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very Truly Yours,

Carr, Riggs & Ingram, L.L.C.