

# CHILDREN'S BOARD OF HILLSBOROUGH COUNTY EXECUTIVE/ FINANCE COMMITTEE November 3, 2022 ~ 12:00 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: 1-813-515-8094**

**Access Code: 479 204 397#**

## CALL TO ORDER

Quorum Verification

Attendance Verification

A. Mayts

A. Mayts

K. Austin

## 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.

A. Mayts

## ACTION ITEMS

1. **Approval;** September 7, 2022 Executive Finance Committee Meeting Minutes

A. Mayts

## DISCUSSION ITEMS

1. FY 2022 Audit Update – Carr, Riggs & Ingram (CRI)
2. ELCHC Update
3. Program Updates

T. Williams  
J. Brielmair,  
D. Alvarez,  
T. Payne  
K. Parris  
M. Negrón

## NEW BUSINESS

## ADJOURNMENT

A. Mayts

## IMPORTANT DATES TO REMEMBER

Regular Board Meeting

November 17, 2022

4:00 PM

**No meetings in December**

Executive Finance Committee

January 12, 2023

12:00 PM

# CHILDREN'S BOARD OF HILLSBOROUGH COUNTY BOARD EXECUTIVE/FINANCE COMMITTEE MEETING MINUTES September 7, 2022 – 4:00 PM

<b>Subject</b>	Executive/Finance Committee Meeting	<b>Date</b>	September 7, 2022
<b>Facilitator</b>	Andy Mayts, Chair	<b>Time</b>	4:00 PM
		<b>Actual Time</b>	4:00 PM –4:05 PM
<b>Location</b>	Children's Board Board Room Conference Call: 1-813-515-8094 Access Code:479 204 397#	<b>Call to Order</b>	The meeting was called to order at 4:00 PM
<b>Board/Committee Members PRESENT</b>	Andy Mayts, Chair Robin DeLaVergne, Vice-Chair Beth Pasek, Secretary, Treasurer		
<b>Other Attendees</b>	Kelley Parris, E.D. Kristina Austin, Recorder Dave Adams, Board Attorney- absent Paula Scott, CBHC Staff	Tonia Williams, CBHC Staff via phone Maria Negron, CBHC Staff Genet Stewart, CBHC Staff Jan Houser, CBHC Staff	Dexter Lewis, CBHC Staff Jamie Robe, CBHC Staff Rebecca Bacon, CBHC Staff

## SUMMARY

No.	Topic	Highlights
I.	<b>CALL TO ORDER</b>	Andy Mayts, Board Chair, called the meeting to order at 4:00 PM.  A. Mayts requested K. Austin verify attendance.  A quorum was achieved.
II.	<b>PUBLIC COMMENT</b>	None.
III.	<b>ACTION ITEMS</b>	
	<b>1. August 25, 2022 Budget Workshop Minutes Motion (1)</b>	A. Mayts requested approval of the August 25, 2022 Budget Workshop Meeting Minutes.  <b><i>Motion by Beth Pasek to approve the August 25, 2022 Budget Workshop Meeting Minutes; second by Robin DeLaVergne. Motion carried (3-0).</i></b>
III.	<b>DISCUSSION ITEMS</b>	
	<b>1. Community Update</b>	K. Parris provided an update on the following items: <ul style="list-style-type: none"> <li>• A date is being secured for several more townhall meetings to be held by the Quality Early Education System (QEES);</li> <li>• The Storywalk project by the Kiwanis Club cost 9K per park</li> <li>• Contact has been made with the City of Tampa and Hillsborough County to identify their top kid friendly parks,</li> <li>• The goal is to create similar StoryWalk programs at designated City and County parks.</li> </ul>
	<b>2. Program Updates</b>	M. Negron updated the Committee on the following items under Program's purview: <ul style="list-style-type: none"> <li>• Programs staff are in the process of finalizing all of the contracts for FY 2023;</li> </ul>

## SUMMARY

No.	Topic	Highlights
		<ul style="list-style-type: none"><li>Twenty-five (25) of sixty-four (64) contracts have been sent to providers for review and signature.</li></ul>
	<b>ADJOURNMENT</b>	The meeting adjourned at 4:05 PM

## APPROVALS

1.	<b><i>Motion by Beth Pasek to approve the August 25, 2022 Budget Workshop Meeting Minutes; second by Robin DeLaVergne. Motion carried (3-0).</i></b>	
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READ AND APPROVED BY:

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Andy Mayts, CBHC Chair and  
Executive/Finance Committee Chair

# Children's Board of Hillsborough County

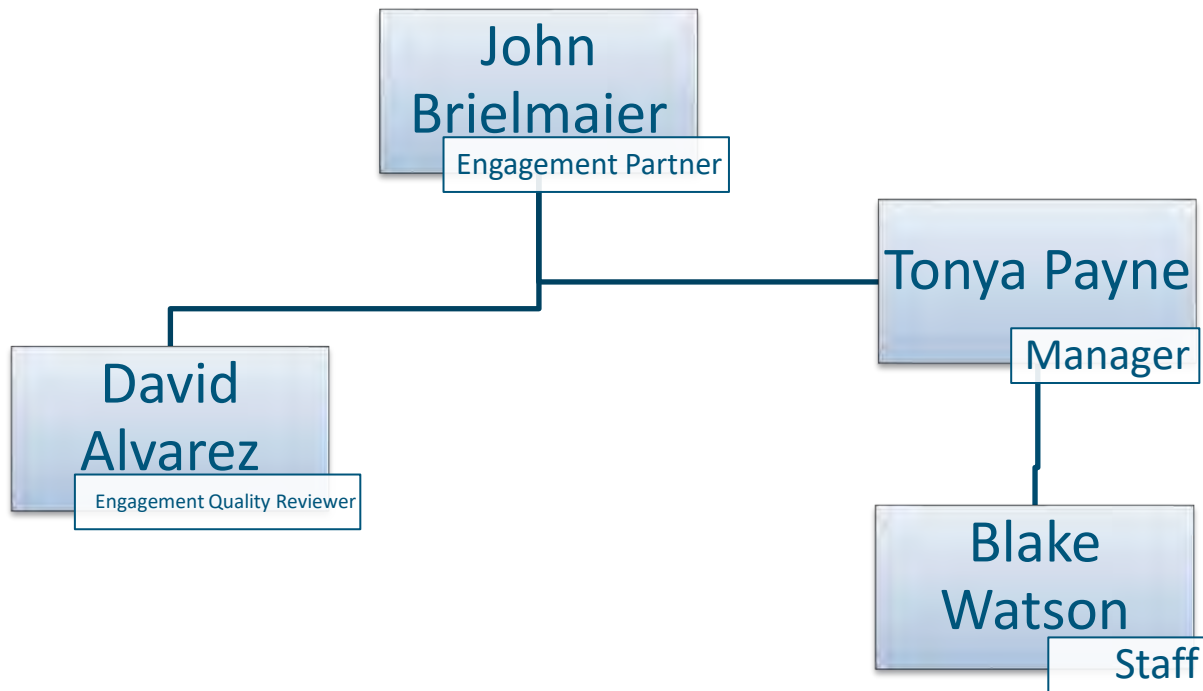
Year ending September 30, 2022

November 3, 2022  
Communication with Governance



**CRI** CARR  
RIGGS &  
INGRAM  
CPAs and Advisors

# Engagement Team



# Auditors' Responsibility

- Engagement letter is dated September 16, 2022
- 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
- Opinion units consist of governmental activities and the major fund
- We will not express an opinion or provide any assurance on the management's discussion and analysis (MD&A), historical pension information and budgetary comparison information

# Planned Scope

- An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- 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.
- We will communicate our significant findings at the conclusion of the audit.
- We will communicate any internal control related matters that are required to be communicated under professional standards

# Timing of the Audit

- Interim: October 17, 2022
- Year-end Fieldwork: January 2, 2023
- Draft Financial Statements due: March 1, 2023
- Expected Issuance Date: March 10, 2023



# Interim Update

- Procedures performed:
  - Audit planning
  - Walkthrough of significant audit areas
    - Cash Disbursements
    - Cash Receipts
    - Payroll
    - Capital Assets
    - Journal Entries
  - Compliance examination over FS 218.415 – Investment of Public Funds
  - Audit procedures over Florida Retirement Services
- **No findings noted**

# Inquiry to those charge with governance

- Do you have knowledge of any
  - Possible or actual noncompliance or abuses of broad programs and controls occurring during the period being audited or the subsequent period?
  - laws, regulations, contracts, and grant agreements?
  - actual, suspected, or alleged fraud affecting the entity or its federal awards programs?
- Are you aware of any
  - significant unusual transactions?
  - significant related-party relationships and transactions
- Do you have any areas you would consider higher risk that you would like us to perform procedures over?

# Questions

