

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY BOARD EXECUTIVE FINANCE COMMITTEE APRIL 11, 2024 ~ 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.

CALL TO ORDER

Attendance Verification
Quorum Verification

R. DeLaVergne
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 to address 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 three (3) minutes.

R. DeLaVergne

ACTION ITEMS

1. **Approval:** February 8, 2024, Board Executive/Finance Meeting Minutes
2. **Approval:** Provider Audit Submission Extension – Tampa Heights Junior Civic Association

R. DeLaVergne
D. Monasterio

REPORTS/PRESENTATIONS

1. Executive Director Update
2. Programs Update
3. Operations Update
4. Planning for Fiscal Year 2025 Discussion

R. Bacon
M. Negron
P. Scott
R. Bacon

ADJOURNMENT

IMPORTANT DATES TO REMEMBER

Regular Board Meeting	April 25, 2024	3:00 PM
Executive/Finance Committee Meeting	May 06, 2024	1:00 PM
Regular Board Meeting	May 23, 2024	3:00 PM
Executive/Finance Committee Meeting	June 13, 2024	12:00 PM
Regular Board Meeting	June 27, 2024	3:00 PM

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY EXECUTIVE FINANCE COMMITTEE MEETING MINUTES February 8, 2024 – 12:00 PM

Subject	Executive/Finance Committee Meeting	Date	February 8, 2024
Facilitator	Robin DeLaVergne, Chair	Time	12:02 PM
		Actual Time	12:02 PM – 12:27 PM
Location	Children's Board 1002 East Palm Ave. Tampa, FL 33605	Call to Order	The meeting was called to order at 12:02 PM
Board/Committee Members PRESENT	Robin DeLaVergne, Chair Katherine Essrig, Vice Chair Beth Pasek, Secretary/Treasurer	Board/Committee Not Present	
Other Attendees	Rebecca Bacon, E.D. Kristina Austin, Recorder David Adams, Board Attorney	Paula Scott, CBHC Staff Maria Negron, CBHC Staff Dexter Lewis, CBHC Staff Kelly Hickman, CBHC Staff- absent	Tonia Williams, CBHC Staff - absent Jamie Robe, CBHC Staff Genet Stewart, CBHC Staff John Furr, CBHC Staff

SUMMARY

No.	Topic	Highlights
I.	CALL TO ORDER	Robin DeLaVergne, Chair, called the meeting to order at 12:02 PM.
II.	ATTENDANCE VERIFICATION	R. DeLaVergne requested K. Austin verify attendance. A quorum was present.
III.	PUBLIC COMMENT	None.
IV.	ACTION ITEM	
	1. January 11, 2024 Board Executive Finance Meeting Minutes Motion (1)	R. DeLaVergne requested approval of the January 11, 2024 Executive/Finance Committee meeting Minutes. <i>Motion by Beth Pasek to approve the January 11, 2024 Executive/ Finance Committee Meeting Minutes. second by Katherine Essrig. Motion carried (3-0).</i>
V.	DISCUSSION ITEMS	
	1. Legislative Updates	R. Bacon provided the following updates <ul style="list-style-type: none"> • The Hillsborough County BOCC met on February 7, 2024 to discuss non-profit funding. <ul style="list-style-type: none"> ○ The County non-profit funding will be considered non-recurring and will be one-time funding; ○ The original proposal was modified through debate and ultimately passed.

SUMMARY CONT.

No.	Topic	Highlights
	1. Legislative Updates Cont.	R. Bacon advised the Executive Committee that CBHC and the Florida Association of Children Councils and Trusts (FACCT) will continue to monitor the many bills concerning children until the end of the 2024 Legislative session.
	2. Program Update	<p>M. Negron updated the Committee on the following items under Program’s purview:</p> <ul style="list-style-type: none"> • Provider Contract evaluations have been finalized and scored; <ul style="list-style-type: none"> ○ Programs included in the report have been operating for a full year; ○ Any low scoring programs will be alerted via a non-compliance letter and staff will provide guidance to ensure a higher score in the next analysis; • There are no providers on a Provider Improvement Plan; • Without encouragement, the Lightning decided to offer a week of camp specifically designed for children of varying abilities; • Feedback from a focus group will likely lead to a potential release to benefit families with children of varying abilities. <p>M. Negron made the following suggestions to the Committee concerning the Summer Services grant funding:</p> <ul style="list-style-type: none"> • Consideration be given to allow the currently funded Summer Services grants follow the same funding cycle as the Leading grants; • The cycle would allow current providers to receive funding until 2026; • A current release would award funding to new providers and would also end in 2026; • Each subsequent year, additional releases would occur until the maximum allocation was reached.
	3. Operations Update	<p>P. Scott updated the Committee on the purchase of 308 W. Robertson St. in Brandon:</p> <ul style="list-style-type: none"> • A boundary survey of the property identified three encroachments on the site; • One of the encroachments has been remedied and another will be rectified with the buildout of the property; • The final encroachment remains as the owner works with the County Code Enforcement Department to persuade the neighbor to remove the dilapidated building encroaching on the Northeast corner of the property; • The Board Attorney will approach the owner to request an additional extension to allow time for the code enforcement citation to move forward.
	ADJOURNMENT	The meeting adjourned at 12:27 PM

APPROVALS

Motion by Beth Pasek to approve the January 11, 2024 Executive/ Finance Committee Meeting Minutes; second by Katherine Essrig. Motion carried (3-0).

READ AND APPROVED BY:

 Robin DeLaVergne, CBHC Board Chair and
 Executive/Finance Committee Chair

Provider Audit Submission Extension

Initiator: Daniel Monasterio, Accounting Manager

Action: Provider Audit Submission Extension for Tampa Heights Junior Civic Association, Inc.

Date: Executive/Finance Committee Meeting, Thursday, April 11, 2024

Recommended Action

Decision to continue payments to Tampa Heights Junior Civic Association, Inc.

Background

- Board Policy 2.13.E states:
Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in "Newly Funded Agencies Without Audits or Reviews" above.
- CBHC received a request for extension from Tampa Heights Junior Civic Association, Inc. on April 3, 2024, due to the agency experiencing unforeseen delays in having their audit completed. This is a smaller agency with limited monthly cash flows and infrastructure.
- CBHC provided the extension request form to Tampa Heights Junior Civic Association, Inc. which documents the agency's formal request for an extension.
- Tampa Heights Junior Civic Association, Inc. has requested an extension to June 30, 2024. It should be noted that the original due date was March 28, 2024 and this request for extension was received after that date.

Attachments

A. Request for Extension of Audited Financial Statement Submission

Children's Board of Hillsborough County

Request for Extension of Audited Financial Statement Submission

Board Policy:

2.13 Audit Requirements

- A. The Agreement between the Children's Board and Funded Agencies. The Agreement between the Children's Board and funded agencies states that for any funded agency's fiscal year ending during the term of the Agreement and for any fiscal year during which revenues or expenditures are recognized by the provider for the program covered by the Agreement, the provider will submit to the Children's Board (within 180 days after the close of the provider's fiscal year) year-end audited financial statements and any related management letters, any related communications or reports on internal control, and any related reports on compliance with laws and regulations.
- B. A Review of the Provider Agency's Financial Statements. A review of the provider agency's financial statements is acceptable for provider agencies with a current fiscal year budget of less than \$300,000.
- C. Newly Funded Agencies without Audits or Reviews. For provider agencies who have not previously received Children's Board funding and who do not have audited or reviewed financial statements, the Children's Board staff may conduct a review of such provider agency's fiscal capacity during the first quarter of the contract period. The Children's Board staff will require that the provider agency put in place a written audit preparation process that includes at least the following items:
 - 1. Preparation of monthly financial statements
 - 2. General ledger (reconciled)
 - 3. Source documents (checks, reconciled bank statements)The written audit preparation process shall be subject to review and written approval by the Children's Board staff.
- D. An Audit or Review. An audit or review (depending on the total agency budget amount for such newly funded agencies) must be completed by the end of the contract period.
- E. Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in "Newly Funded Agencies Without Audits or Reviews" above.

Request for Extension:

Agency: Tampa Heights Junior Civic Association, Inc.

Other Agency Information:

Program(s): Garden and Art Wellness Program

FY 2023-2024 Program Funding Amount(s): \$85,769

Agency Fiscal Year: October 1 to September 30

Audited Financial Statements Due Date: March 28, 2024

Extension Request Date: June 30, 2024

Reason for Extension: Tampa Heights Junior Civic Association's audit is being conducted currently. It is not yet completed. The anticipated start date to begin the work was delayed therefore the audit won't be completed until the end of May 2024.

Executive Committee Meeting Date – Extension was requested: April 11, 2024