CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
EXECUTIVE FINANCE COMMITTEE MEETING
NOVEMBER 6, 2025 ~ 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	R. DeLaVergne
Quorum Verification	K. Austin

PUBLIC COMMENT

R. DeLaVergne

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 minutes.

ACTION ITEMS

1.	**Approval;** August 28, 2025 Budget Workshop Meeting Minutes	R. DeLaVergne

DISCUSSION ITEMS

1.	FY 25 Audit Update – Carr, Riggs, & Ingram (CRI)	D. Monasterio/ J. Brielmaier
2.	Executive Director Update	R. Bacon
3.	Operations Update	P.Scott

OLD/NEW BUSINESS

ADJOURNMENT

IMPORTANT DATES TO REMEMBER

November

Regular Board Meeting	November 20, 2025	3:00 PM

No December Meetings

January

Executive/Finance Committee Meeting	January 08, 2026	12:00 PM
Regular Board Meeting	January 22, 2026	3:00 PM

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
EXECUTIVE FINANCE COMMITTEE/ BUDGET WORKSHOP
MEETING MINUTES
August 28, 2025 – 2:00 PM

Subject	Executive/Finance Committee Meeting	**Date**	August 28, 2025
Facilitator	Robin DeLaVergne, Chair	**Time**	2:00 PM
		Actual Time	2:02 PM – 2:20 PM
Location	Children's Board 1002 East Palm Ave. Tampa, FL 33605	**Call to Order**	The meeting was called to order at 2:02 PM
Board/Committee Members PRESENT	Robin DeLaVergne, Chair Andy Mayts Secretary/Treasurer Katherine Essrig, Vice Chair		Shake Washington, Board member Gwen Myers, Board member Sarah Naumowich, Board member Beth Pasek, Board member
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	Daniel Monasterio, CBHC Staff Jamie Robe, CBHC Staff Genet Stewart, CBHC Staff Wendy Perez, CBHC Staff

SUMMARY

No.	Topic	Highlights
I.	**CALL TO ORDER**	Robin DeLaVergne, Chair, called the meeting to order at 2:02 PM.
II.	**ATTENDANCE VERIFICATION**	R. DeLaVergne requested K. Austin verify attendance. A quorum of the Executive Finance Committee was present with additional Board members in attendance.
III.	**PUBLIC COMMENT**	None.
IV.	**DISCUSSION ITEMS**	
	1. Executive Director Update	R. Bacon advised the Committee of her intent to keep her detailed update for the Board meeting.
	2. Program Update	M. Negron reviewed the Provider by Platforms report.
V.	**ACTION ITEM**	
	1. July 31, 2025 Board Executive Finance Meeting Minutes	R. DeLaVergne requested approval of the July 31, 2025 Executive/Finance Committee meeting Minutes. ***Motion (1) by Katherine Essrig to approve the July 31, 2025 Executive/* Finance Committee Meeting Minutes. *second by Gwen Myers. Motion carried (7-0).***

SUMMARY CONT.

No.	Topic	Highlights
V.	**ACTION ITEM CONT.**	
	2. Final FY 2025-2026 Millage Rate and Budget	D. Monasterio presented the Final FY 2025-2026 Millage Rate and a detailed overview of the budget. ***Motion (2) by Andy Mayts to approve the Final FY 2025-2026 Millage Rate and Budget; second by Robin DeLaVergne. Katherine Essrig was absent during the voting. Motion carried (6-0).***
	ADJOURNMENT	The meeting adjourned at 2:20 PM

APPROVALS

Motion (1) by Katherine Essrig to approve the July 31, 2025 Executive/ **Finance Committee Meeting Minutes.** ***second by Gwen Myers. Motion carried (7-0).***
Motion (2) by Andy Mayts to approve the Final FY 2025-2026 Millage Rate and Budget; second by Robin DeLaVergne. Katherine Essrig was absent during the voting. Motion carried (6-0).

READ AND APPROVED BY:

____

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

Children's Board of Hillsborough County

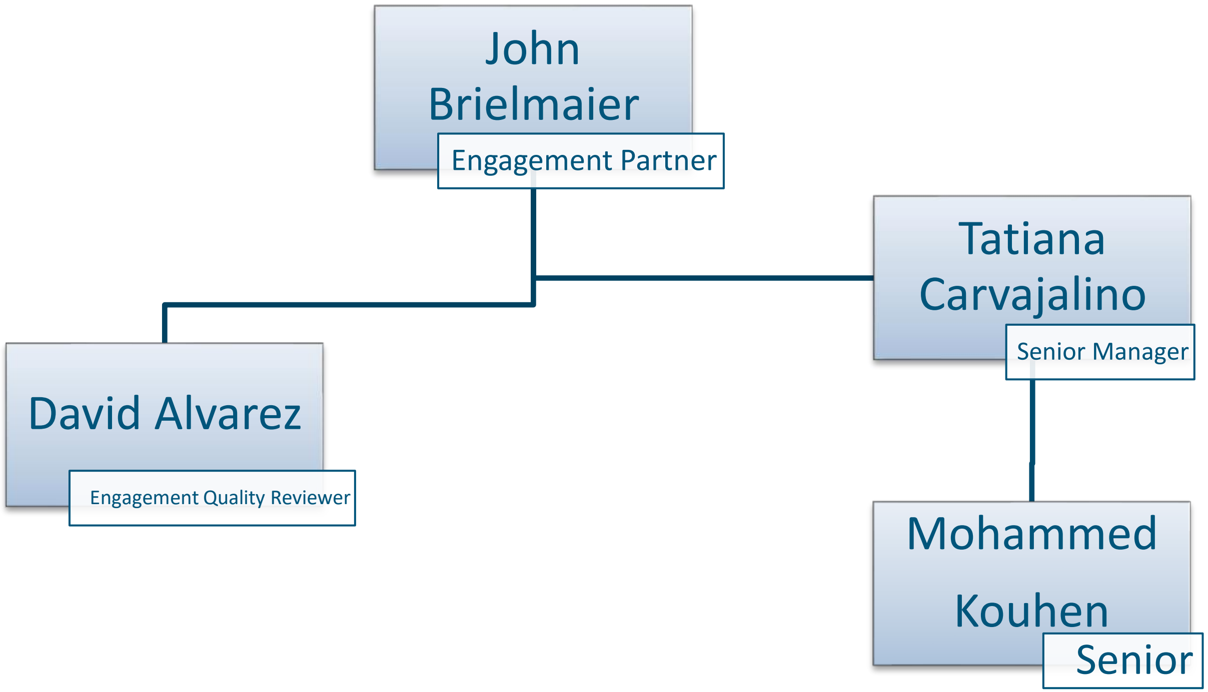
Year ending September 30, 2025

November 06, 2025

Communication with Governance

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Engagement Team



Auditors' Responsibility

- 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 13, 2025
- Year-end Fieldwork: January 6, 2026
- Draft Financial Statements due: March 5, 2026
- Expected Issuance Date: March 13, 2026

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