

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY EXECUTIVE FINANCE COMMITTEE MEETING APRIL 9, 2026 ~ 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 minutes.

R. DeLaVergne

ACTION ITEMS

1. **Approval**, February 12, 2026 Executive Finance Committee Meeting Minutes
2. **Approval**, Audit Extension for The Skills Center, Inc.
3. **Approval**, Audit Extension for Greater Palm River Point Community Development Corporation

R. DeLaVergne
D. Monasterio
D. Monasterio

DISCUSSION ITEMS

1. Executive Director Update
2. Programs Update
3. Finance Update

R. Bacon
M. Negron
D. Monasterio

OLD/NEW BUSINESS

ADJOURNMENT

IMPORTANT DATES TO REMEMBER

<u>April</u>		
Executive/Finance Committee Meeting	April 09, 2026	12:00 PM
Regular Board Meeting	April 23, 2026	3:00 PM
<u>May</u>		
Executive/Finance Committee Meeting	May 14, 2026	12:00 PM
Regular Board Meeting	May 28, 2026	3:00 PM

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY EXECUTIVE FINANCE COMMITTEE MINUTES February 12, 2026 – 12:00 PM

Subject	Executive/Finance Committee Meeting		Date	February 12, 2026
Facilitator	Robin DeLaVergne, Chair		Time	12:00 PM
			Actual Time	12:03 PM – 12:32 PM
Location	Children's Board 1002 East Palm Ave. Tampa, FL 33605		Call to Order	The meeting was called to order at 12:03PM
Board/Committee Members PRESENT	Robin DeLaVergne, Chair Andy Mayts Secretary/Treasurer- absent Katherine Essrig, Vice Chair			
Other Attendees	Rebecca Bacon, E.D. - virtual 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

Topic	Highlights
I. CALL TO ORDER	Robin DeLaVergne, Chair, called the meeting to order at 12:03 PM.
ATTENDANCE VERIFICATION	R. DeLaVergne requested K. Austin verify attendance.
QUORUM VERIFICATION	A quorum was established of the Executive Finance Committee.
II. PUBLIC COMMENT	None.
III. ACTION ITEM	
1. January 8, 2026 Board Executive Finance Committee Meeting	R. DeLaVergne requested approval of the January 8, 2026 Executive Finance Committee Meeting/ Budget Workshop Minutes. <i>Motion (1) by Katherine Essrig to approve the January 8, 2026 Executive Finance Committee Meeting. second by Robin DeLaVergne. Motion carried (2-0).</i>
IV. DISCUSSION ITEMS	
1. Executive Director Update	R. Bacon updated the Board on the following items: <ul style="list-style-type: none"> • Recap of recent trip to Tallahassee for the Florida Association of Children's Councils and Trusts Legislative Fly-In; • Meetings were conducted in Tallahassee with the following - Representative. Bartleman, Representative Porras, Senator Rouson, Representative Owen, and the aides for Representatives Alvarez and Koster; • Meetings were conducted with Early Learning Coalition regarding childcare accreditation; • Direction was provided on the need for a review of the Board bylaws and policies, with a goal to bring to April Executive.

SUMMARY

Topic	Highlights
IV. DISCUSSION ITEMS	
2. Programs Update	<p>M. Negron provided the following programmatic update:</p> <ul style="list-style-type: none">• Projects related to early learning and children with varying abilities are being evaluated;• A program that provides camps for children with varying abilities for spring, winter, and summer has received more applications than available slots;• Other areas of focus are mental health wellness and teens;• The Youth Council contract has been sent out;• The small nonprofits grant opportunity is open and there are three remaining funding releases left for this fiscal year;• Due to the use of Survey Monkey Apply, staff are able to determine the level of interest in the available opportunities.
3. Operations Update	<p>P. Scott provided updates on the Brandon project, the time frame between the closing of the current leased space in Brandon, a meeting with the County regarding temporary space, and the status of construction at the new Brandon location on Robertson. An update was also provided on the land purchase in Riverview for a Family Resource Center.</p> <p>A copy of handouts provided to the Board are included in the February Executive Committee packet.</p>
ADJOURNMENT	The meeting adjourned at 12:32 PM

APPROVALS

Motion (1) by Katherine Essrig to approve the January 8, 2026 Executive Finance Committee Meeting. second by Robin DeLaVergne. Motion carried (2-0).

READ AND APPROVED BY:

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

Provider Audit Submission Extension

Initiator: Daniel Monasterio, Director of Finance

Action: Provider Audit Submission Extension for The Skills Center, Inc.

Date: Executive/Finance Committee Meeting, Thursday, April 9, 2026

Recommended Action

Decision to continue payments to The Skills Center, 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 The Skills Center, Inc. on April 2, 2026. As the agency received state and federal funding in fiscal year 2025, there are additional procedures which need to be performed by the auditors to complete their work.
- CBHC provided the extension request form to The Skills Center, Inc., which documents the agency's formal request for an extension.
- The Skills Center, Inc. has requested an extension to June 5, 2026.

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: The Skills Center, Inc.

Other Agency Information:

Program(s): Middle School Youth Opportunity (YO)

FY 2025-2026 Program Funding Amount(s): \$1,024,487

Agency Fiscal Year: October 1, 2024 to September 30, 2025

Audited Financial Statements Due Date: March 29, 2026

Extension Request Date: June 5, 2026

Reason for Extension: As the agency received state and federal funding in in fiscal year 2025, there are additional procedures which need to be performed by the auditors to complete their work.

Executive Committee Meeting Date – Extension was requested: April 9, 2026

Provider Audit Submission Extension

Initiator: Daniel Monasterio, Director of Finance

Action: Provider Audit Submission Extension for Greater Palm River Point Community Development Corporation

Date: Executive/Finance Committee Meeting, Thursday, April 9, 2026

Recommended Action

Decision to continue payments to Greater Palm River Point Community Development Corporation

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 Greater Palm River Point Community Development Corporation on April 7, 2026. The agency's auditors require additional time to review and finalize their report.
- CBHC provided the extension request form to Greater Palm River Point Community Development Corporation, which documents the agency's formal request for an extension.
- Greater Palm River Point Community Development Corporation has requested an extension to April 20, 2026.

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: Greater Palm River Point Community Development Corporation

Other Agency Information:

Program(s): Palm River Family Services

FY 2025-2026 Program Funding Amount(s): \$194,400

Agency Fiscal Year: October 1, 2024 to September 30, 2025

Audited Financial Statements Due Date: March 29, 2026

Extension Request Date: April 20, 2026

Reason for Extension: The agency's auditors require additional time to review and finalize their report.

Executive Committee Meeting Date - Extension was requested: April 9, 2026