

Audit Committee Meeting Agenda

September 17, 2026, at 1:30 PM

Zoom Meeting

Meeting ID: 835 6470 6624 Passcode: 197222

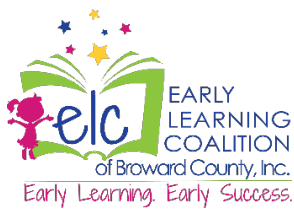
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Members are reminded of conflict-of-interest provisions. In declaring a conflict, please refrain from voting or discussing and declare the following information: 1) Your name and position on the Board, 2) The nature of the conflict, and 3) Who will gain or lose as a result of the conflict. Please also fill out form 8B prior to the meeting.

PAGE		
1.	Call to Order	Renee Podolsky, Audit Chair
2.	Roll Call	Melody Martinez, Board Liaison
3.	Consent Agenda 1. Approve March 5, 2026, Committee meeting minutes.	2 Renee Podolsky, Audit Chair
4.	Regular Business 1. AUD27RB1- Accept 403B Retirement Plan Audit Report for Plan Year 2025 and IRS Form 5500 Plan Year 2025 2. AUD27RB2- Approve Citrin Cooperman Engagement Letters	4 Renee Podolsky, Audit Chair Jamie Lontz, Engagement Partner, Citrin Cooperman LLP 5 Christine Klima, CAO
	FYI • FYI1- Monitoring and Audit Status Report	
5.	Unfinished Business New Business Matters from the Board Matters from the CEO Matters from the Committee Matters from our Partners Public Comment	
6.	Next ELC Audit Meeting: TBD	
7.	Adjourn	

Please Note: Agenda is subject to revisions and additions at the discretion of the Chair of the Coalition. Notification will be sent of any such revisions or additions. **Members of the Public:** Please sign up at the entry desk for public comments to be made on any particular agenda items no later than five minutes after the Coalition meeting has been called to order.

“As per [§286.0105, Fla. Stat.](#) Any person who decides to appeal any decision of the Board with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes testimony and evidence upon which the appeal is to be based.”



Early Learning Coalition of Broward County
Audit Committee Meeting Minutes
March 5, 2026, at 12:00 PM
Virtual Meeting

Members in Attendance	Chair, Renee Podolsky; Michael Asseff; Sharonda Bailey; Ellie Schrot; Traci Schweitzer
Members Absent (Excused)	Karen Taveras
Members Absent (Unexcused)	
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Hubert Cesar, CIO; Melody Martinez, Board Liaison & Executive Assistant; Lizbeth DelVecchio, Executive Assistant & Special Projects Coordinator; Andres Calero, Accountant; Daniel Hollenbaugh, AP and Payroll Manager; Elmise Sawyer-Brown, Accounting Specialist; Kiana Nieves, Accounting Specialist; Reinier Potts, Financial Analyst; Roy Persaud, Accountant; Sandra Paul, Sr. Dir. of Provider Reimbursement; Stephanie Landreville, Controller
Others in Attendance	Julie Klahr, Legal Counsel; Alex Auguste, Managing Director, Engagement Partner at Citrin Cooperman

Item	Action/Discussion
Welcome & Call to Order	Chair Renee Podolsky called the meeting to order at 12:00 p.m. The roll was called, and a quorum was established.
CONSENT AGENDA	
1. Approve September 10, 2025, Committee meeting minutes.	A Motion was made by Ellie Schrot and Seconded by Traci Schweitzer to approve the Consent Agenda. Unanimously Approved. Motion Passes.
REGULAR BUSINESS	
1. AUD262RB1 – Accept Draft FY25 Financial Statement Audit Report and DRAFT 2024 Form 990	Alex Auguste, Engagement Partner at ELC's Audit Firm Citrin Cooperman, presented the results of the audit report for Fiscal Year 2025 and the Draft 2024 IRS Form 990. There were no findings. A Motion was made by Sharonda Bailey and Seconded by Ellie Schrot to Accept Final Financial Audit Report for Fiscal Year 2025. Unanimously Approved. Motion Passes. A Motion was made by Traci Schweitzer and Seconded by Sharonda Bailey to Accept 2024 IRS Form 990. Unanimously Approved. Motion Passes. Renee Podolsky congratulated Christine and her team on her excellent work. Christine added that Stephanie is very thorough in her review and does a great job.
2. AUD262RB2 – Update on IRS Voluntary Correction Program application for ELC Retirement Plan	For information and discussion only Chair Renee Podolsky thanked CAO Christine Klima and the team for their outstanding work, recognizing Christine for this accomplishment and noting that it was the result of several years of effort. Legal counsel Julie Klahr noted that resolving the matter required significant effort and expertise from multiple parties and commended Christine for doing an excellent job managing the process. CEO Renee Jaffe recognized Christine's hard work on the ERISA matter and joked that she could become an ERISA consultant. She thanked Christine for uncovering the issues, leading the correction process, and seeing it through to completion.

	On a separate topic, Christine Klima noted that the Coalition recently underwent a fiscal monitoring review from DEL and was informed preliminarily that there were no findings or observations. She noted that two additional layers of review are still pending, as the agency is completing reviews for the entire state, but so far, the results have been positive.
Unfinished Business	None
New Business	None
Matters from the Chair	None
Public Comment	None
Next Meeting	TBD
Adjourn	Traci Schweitzer adjourned the meeting at 12:52 PM

These minutes contain the action items of the Board meeting of the Early Learning Coalition of Broward. They do not include all of the Committee's discussions or comments on each matter or issue raised during the meeting. A tape recording of the meeting is held in the Coalition office. Corrections from the Committee will be taken before approval at the next meeting.

DRAFT

ITEM/MEETING	AUD27RB1 / Audit
DATE:	September 17, 2026
SUBJECT:	1. 403B Retirement Plan Audit Report for Plan Year 2025 2. 403B Retirement Plan IRS Form 5500 Plan Year 2025
FOR ACTION:	Yes
RECOMMENDED ACTION:	1. Accept Audit Report & Management Response for 403B Retirement Plan Year 2025 2. Accept IRS Form 5500 for 403B Retirement Plan Year 2025
AS RECOMMENDED BY:	Staff
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

Background Information:

In 2024, the Board selected Citrin Cooperman & Company LLP and Citrin Cooperman Advisors LLC to audit plan years 2024 through 2028 and prepare Form 5500 filings for the same periods. The two firms operate as separate legal entities in an alternative practice structure. Citrin Cooperman is an independent member of Moore North America, which is itself a regional member of Moore Global Network Limited (MGNL).

Current Status:

The 2025 Plan Year Audit Report contains no findings and no separate report to Management was needed because the IRS issued Compliance Statement in February 2026 after the Coalition resolved all of the Plan's historical compliance issues under the IRS Voluntary Correction Program.

IRS Form 5500 was prepared by Citrin Cooperman's tax team. It reflects financial data tested during the 2025 Plan year audit process and has been reviewed by staff.

Jamie Lontz, Citrin Cooperman's Engagement Partner for the audit, will make a presentation summarizing the Audit & Form 5500 at the meeting. The IRS requires the approved audit and forms to be filed by October 15, 2026.

Recommended Action from Staff:

1. Accept Audit Report & Management Response for 403B Retirement Plan Year 2025
2. Accept IRS Form 5500 for 403B Retirement Plan Year 2025

Supporting Documents:

1. 2025 403B Retirement Plan Audit Report (Separate Link)
2. 2025 403B Retirement Plan IRS Form 5500 (Separate Link)

ITEM/MEETING	AUD271RB2 / Audit
DATE:	September 17, 2026
SUBJECT:	Citrin Cooperman FY2027 Engagement Letters
FOR ACTION:	No
RECOMMENDED ACTION:	Authorize Audit Chair to Sign Engagement Letters with Citrin Cooperman for the Following Services pending legal review: a. Citrin Cooperman & Company, LLP Audit of Coalition Fiscal Year 2026 Financial Statements b. Citrin Cooperman & Company, LLP Audit of Coalition Retirement Plan Year 2026 c. Citrin Cooperman Advisers, LLC Preparation & Submission of 2025 Form 990 d. Citrin Cooperman Advisers, LLC Preparation & Submission of 2026 Form 5500
AS RECOMMENDED BY:	Staff
FINANCIAL IMPACT:	\$58,037 October 16, 2026, to October 15, 2027
ELC STAFF LEAD	C Klima

Background Information:

On September 16, 2024, the Board selected Citrin Cooperman for Audit and Tax services in a public procurement for a five (5) year contract cycle. Citrin Cooperman” is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisers LLC serve clients’ business needs. The two firms operate as separate legal entities in an alternative practice structure. Citrin Cooperman is an independent member of Moore North America, which is itself a regional member of Moore Global Network Limited (MGNL).

Current Status:

For Citrin Cooperman to begin the audit field work for year 3 of the five (5) year contract cycle, the Board must first approve engagement letters that will be signed by the Audit Committee Chair and incorporated into the Agreement for the following services during the third year:

- a. Audit the Coalition’s Financial Statements for the fiscal year that ended June 30, 2026
- b. Audit the Coalition’s Retirement Plan for the plan year ending December 31, 2026
- c. Prepare the Coalition’s Informational 2025 Tax Form 990 for the fiscal year that ended June 30, 2026
- d. Prepare the Coalition’s Retirement Plan Form 5500 for the plan year ending December 31, 2026

The draft engagement letters are under review by legal counsel and are attached for review. Fees over the five-year life of the Agreement are summarized below.

Summary of Audit & Tax Service Fees 2024- 2029

Service	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Finanacial Statement Audit	\$ 34,965	\$ 36,014	\$ 37,094	\$ 38,207	\$ 39,353	\$ 185,634
Preparation of Form 990	3,465	3,569	3,676	3,786	3,900	18,396
Retirement Plan Audit	13,755	14,168	14,593	15,030	15,481	73,027
Preparation of form 5500	2,520	2,596	2,673	2,754	2,836	13,379
Total	\$ 54,705	\$ 56,346	\$ 58,037	\$ 59,778	\$ 61,571	\$ 290,436

Recommended Action from Staff:

Authorize Audit Chair to Sign Engagement Letters with Citrin Cooperman for the Following Services pending legal review:

- a. Citrin Cooperman & Company, LLP Audit of Coalition Fiscal Year 2026 Financial Statements
- b. Citrin Cooperman & Company, LLP Audit of Coalition Retirement Plan Year 2026.
- c. Citrin Cooperman Advisers, LLC Preparation & Submission of 2025 Form 990
- d. Citrin Cooperman Advisers, LLC Preparation & Submission of 2026 Form 5500

Supporting Documents:

- Draft Citrin Cooperman & Company, LLP 2026 Financial Statement Audit Engagement Letter
- Draft Citrin Cooperman & Company, LLP 2026 403B Retirement Plan Year Audit Engagement Letter
- Draft Citrin Cooperman Advisors LLC 2025 Form 990 Engagement Letter
- Draft Citrin Cooperman Advisors LLC 2026 Form 5500 Engagement Letter

July 30, 2026

Ms. Renee Podolsky, Audit Committee Chair

Early Learning Coalition of Broward County, Inc.
1475 West Cypress Creek Road, #301
Ft. Lauderdale, FL 33309

Dear Ms. Podolsky:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward County, Inc. (the "Organization") for the year ended June 30, 2026. This letter, inclusive of the Additional Terms and Conditions of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

Audit Scope and Objectives

We will audit the financial statements of Organization, which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America ("GAAS"), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards and state financial assistance.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether the Organization's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government*

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Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and each major project in accordance with the Florida Single Audit Act and Chapter 10.650, *Rules of the Florida Auditor General* ("Chapter 10.650").

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and Chapter 10.650, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and Chapter 10.650, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal

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control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from the Organization's attorneys as part of the engagement and they may bill the Organization for responding to this inquiry.

Audit Procedures - Internal Control

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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As required by the Uniform Guidance and Chapter 10.650, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and Chapter 10.650.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants ("AICPA") professional standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and Chapter 10.650 require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement and State Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal and state programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.650.

Other Services

We will assist in preparing the financial statements, schedule of expenditures of federal award and state financial assistance, and related notes of Organization in conformity with U.S. GAAP and the Uniform Guidance and Chapter 10.650 based on information provided by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial

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statement assistance services. However, the preparation of the Organization's financial statements and schedule of expenditure of federal award remains the responsibility of management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform other services, if any, in accordance with applicable professional standards. The other services are limited any other services noted above or below. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that management acknowledges and understands their responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards and state financial assistance, and all accompanying information in conformity with U.S. GAAP; and for compliance with applicable laws and regulations (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Management's responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making drafts of financial statements, schedule of expenditures of federal awards and state financial assistance, all financial records, and related information available to us, and for the accuracy and completeness of that information (including information from outside the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documents, and other information as needed to perform an audit under the Uniform Guidance and

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Chapter 10.650, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements; schedule of expenditures of federal awards and state financial assistance; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and Chapter 10.650, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review within five (5) days of fieldwork commencement.

Management is responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and Chapter 10.650. Management agrees to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that we reported on the schedule of expenditures of federal awards and state financial assistance. Management also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letter

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that (1) management is responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.650; (2) management believes the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.650; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. GAAP. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letter that (1) management is responsible for presentation of the supplementary information in accordance with U.S. GAAP; (2) management believes the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as management's planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to any and all nonaudit services (for example, tax services, financial statement preparation services) we provide. You will be required to acknowledge in the management representation letter the nonaudit services provided and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration and Fees

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We understand that the Organization's employees will prepare all cash, accounts receivable, and other confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition to our completion of the engagement and issuance of our report.

We also understand that the Organization's Audit Committee and Board of Directors must review and accept the finalized draft audit report. We anticipate that these meetings will occur prior to March 31, 2027. We recognize the importance of completing our procedures in a timely manner and are fully committed to meeting the requested completion date. We will make every effort to complete all testing procedures in advance of these meetings. Our ability to finalize testing and other procedures, including quality control, is contingent upon the timely receipt of accurate and complete information from the Organization. We will promptly notify the Organization if, for any reason, we are not on track to meet the agreed-upon timeline.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to federal or state agency or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify the Organization of any such request. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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The previous section notwithstanding, we will provide internal control work papers with the final report to the Organization as required by the State of Florida under the Florida Department of Education Division of Early Learning annual Grant Agreement Exhibit III Section B.3 from the auditor(s) performing the annual independent financial statement audit. The Organization agrees to apply the trade secret exemptions of §119.0715(3), Florida Statutes, and not to disclose our internal control workpapers to any party other than the required recipients designated by the State of Florida.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal or state agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

At your request we will provide you a copy of our most recent external peer review report and any letter of comment.

Alex Auguste is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 2026.

Fees for these services will be as follows:

<u>Audited Financial Statements</u>	<u>5% Service Fee</u>	<u>Total</u>
\$35,328	\$1,766	\$37,094

The service charge fee of 5% covers all other expenses, including indirect administrative expenses such as technology, research and library databases, communications and clerical assistance. Interim billings will be submitted as work progresses and expenses are incurred. Billings are due upon presentation.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.
- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.

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Early Learning Coalition of Broward County, Inc.

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- Significant or unusual transactions that were not previously disclosed by the Organization prior to the finalization of the engagement letter.

In accordance with our firm policies, work may be suspended if the Organization's account becomes overdue and will not be resumed until the Organization's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the Organization's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the Organization for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the Organization agrees to pay us for the time we incurred on this engagement at our standard hourly rates in accordance with the Master Agreement. The Organization agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees in accordance with the Master Agreement.

Alternative Practice Structure

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the Organization in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

Reporting

We will issue written reports upon completion of our audit of the Organization's financial statements and Single Audit. Our reports will be addressed to the Board of Directors of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on

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Early Learning Coalition of Broward County, Inc.
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the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. The Uniform Guidance and Chapter 10.650 report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Both reports will state that the report is not suitable for any other purpose.

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Additional Terms and Conditions of Engagement Addendum

Additional terms governing this engagement letter are included in the Master Agreement to which this document shall be incorporated, and in an addendum to this document. By signing this document the Organization acknowledges that the Organization has received and read the Additional Terms and Conditions of Engagement Addendum and agrees to be bound by those terms. If the Organization did not receive the attachment, please ask for a copy before signing this document.

This agreement, including the Additional Terms and Conditions included in the attached appendix, represents the entire understanding between the Organization and Citrin Cooperman & Company, LLP, as subject to the Master Agreement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
CITRIN COOPERMAN & COMPANY, LLP



Agreed and accepted:

Signature
Renee Jaffe

<signature>

<sign date>

Signature
Renee Podolsky

<signature>

<sign date>

Ms. Renee Podolsky, Audit Committee Chair

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Additional Terms and Conditions of Engagement Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to the Organization. This addendum, and the accompanying engagement letter, comprise the Organization's agreement with Citrin Cooperman & Company, LLP ("Citrin Cooperman").

Use of Service Providers

During the course of serving the Organization's account, we will use third-party service providers ("Service Providers"). We will also provide services to the Organization using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. We may share confidential information about the Organization with these Service Providers and through use of Third-Party Products to perform our engagement, in accordance with the Master Agreement. We remain committed to maintaining the confidentiality and security of the Organization's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the Organization's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the Organization's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the Organization's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the Organization's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the Organization's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the Organization's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement. The use of any Service Providers or Third-Party Products shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

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Data Privacy

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at <https://www.citrincooperman.com/Privacy-Policy>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

Client Portals and Electronic (E-Mail) Communications

Management will receive instructions from us inviting you to connect to a secured portal with servers located within the continental United States to upload the Organization's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this email closer to the commencement of the engagement from a member of your engagement team.

During the course of our engagement, Citrin Cooperman or the Organization may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The Organization agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the Organization and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the Organization.

Internet Access

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the Organization's location.

Responding to Requests or Subpoenas

As a result of our services to the Organization, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the Organization, a governmental agency, an investigative body or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Organization, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to the Organization at that time. The Organization agrees that we shall be entitled to compensation for our time at our standard hourly rates and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas, in accordance with the Master Agreement.

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July 30, 2026
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Independence

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To notify us of any planned transactions involving changes in ownership of the Organization or acquisitions of other entities by the Organization.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

Hosting of Client Information

Citrin Cooperman is not a host for any client information. The Organization is expected to retain all financial and non-financial information including anything the Organization's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession, but shall comply with the terms of Section 119.0701, Florida Statutes, as required by the Master Agreement.

Dispute Resolution

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

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Early Learning Coalition of Broward County, Inc.
July 30, 2026
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If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute or agency rule (federal or state) or any funding agreement that the Organization has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final determination.

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Liability Provision

The Organization agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us, in accordance with the Master Agreement.

Citrin Cooperman's maximum liability to the Organization arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services

Ms. Renee Podolsky, Audit Committee Chair

Early Learning Coalition of Broward County, Inc.
July 30, 2026
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performed under this engagement letter for an amount in excess of the Organization's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

Electronic Signatures and Counterparts

The Organization and Citrin Cooperman agree that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This engagement letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same engagement letter.

Severability

If any portion of this engagement letter is deemed invalid or unenforceable in a binding legal proceeding, that finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter, subject to the Master Agreement.

1800 JFK Boulevard
Philadelphia, PA 19103
215.545.4800
citrincooperman.com

August 24, 2026

Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward County, Inc. Retirement Plan
1475 West Cypress Creek Road, #301
Ft. Lauderdale, FL 33309

Dear Ms. Podolsky:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan") for the year ended December 31, 2026, in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974. This letter, inclusive of the Additional Terms and Condition of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

Audit Scope and Objectives

You have requested that we perform an ERISA Section 103(a)(3)(C) audit and report on the financial statements of the Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(c) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2026, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (the "financial statements"). As part of our audit, we will report on the supplemental schedules required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA ("ERISA-required supplemental schedules") for the year ended December 31, 2026, in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements and ERISA-required supplemental schedules are required to be included in the Plan's Form 5500 filing with the Employee Benefits Security Administration ("EBSA") of the DOL.

Except as described in the following paragraph, the objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable

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Early Learning Coalition of Broward County, Inc. Retirement Plan
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assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

You have determined it is permissible in the circumstances and elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by The Variable Annuity Life Insurance Company, the custodian, which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS. Those standards require that we are independent and that we fulfill our other ethical responsibilities relevant to the audit. For an ERISA Section 103(a)(3)(C) audit, the audit will not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America ("U.S. GAAP"). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

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Early Learning Coalition of Broward County, Inc. Retirement Plan
August 24, 2026
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Because of the inherent limitations of an audit, combined with the inherent limitations of internal controls, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Plan and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified to by the custodian and certain other assets and liabilities by correspondence with financial institutions and other third parties. We may also request written representations from the Plan's attorneys as part of the engagement, and they may bill the Plan for responding to this inquiry.

We will communicate with management and those charged with governance certain matters as required by GAAS, including reportable findings identified during the audit of the Plan's financial statements as a result of testing relevant plan provisions.

As part of our audit, we will perform certain procedures as required by GAAS, directed at considering

Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward County, Inc. Retirement Plan
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the Plan's compliance with applicable Internal Revenue Code ("IRC") requirements for tax-exempt status, including whether management has performed relevant IRC compliance tests and has corrected or intends to correct failures. As we conduct our audit, we will be aware of the possibility that events affecting the Plan's compliance with the requirements of ERISA may have occurred. We will inform management of any instances of tax or ERISA noncompliance that come to our attention during the course of our audit. Management should recognize, however, that our audit is not designed to, nor is it intended to, determine the Plan's overall compliance with applicable provisions of the IRC or ERISA.

The information included in the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, will be subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures in accordance with GAAS. Accordingly, our opinion will state whether the form and content of the supplemental schedules, other than the information agreed to or derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and whether the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Our ERISA Section 103(a)(3)(C) audit of the financial statements does not relieve management of their responsibilities.

Other Services

We will also assist in preparing the financial statements and supplemental schedules of the Plan in conformity with U.S. GAAP based on information provided by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial statement assistance services. However, the preparation of the Plan's financial statements and supplemental schedules remains the responsibility of management.

We will perform other services, if any, in accordance with applicable professional standards. The other services are limited to any other services noted above or below. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that management acknowledges and understands their responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair, presentation of financial statements that are free from material misstatement,

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Early Learning Coalition of Broward County, Inc. Retirement Plan
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whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements; and for the preparation and fair presentation of the financial statements in conformity with U.S. GAAP. Management is also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. Management is also responsible for maintaining a current plan instrument, including all plan amendments; and for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. Management is also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with U.S. GAAP. Management is also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the Plan complies with

Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward County, Inc. Retirement Plan
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applicable laws and regulations. Management is responsible for the presentation of the ERISA-required supplemental schedules and that were derived from, and relate directly to, the underlying accounting and other records used to prepare the financial statements, including their form and content, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure Under ERISA. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for any nonattest services we provide (including assisting with the preparation of the financial statements and supplemental schedules); oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration and Fees

We understand that the Plan Sponsor's employees will prepare all confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition for our completion of the engagement and issuance of our report.

We also understand that the Plan's Audit Committee and Board of Directors must review and accept the finalized draft audit report. We anticipate that these meetings will occur prior to October 15, 2027. We recognize the importance of completing our procedures in a timely manner and are fully committed to meeting the requested completion date. We will make every effort to complete all testing procedures in advance of these meetings. Our ability to finalize testing and other procedures, including quality control, is contingent upon the timely receipt of accurate and complete information from the Plan. We will promptly notify the Plan if, for any reason, we are not on track to meet the agreed-upon timeline.

The audit documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman & Company, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward County, Inc. Retirement Plan
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Jamie Lontz is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign it. We expect to begin our audit on approximately May 2027.

We estimate our fees for these services will be \$13,898, as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables, for a total of \$14,593.

The service charge of 5% covers all other expenses, including indirect administrative expenses such as technology, research and library databases, communications and clerical assistance. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon presentation.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.
- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the Plan prior to the finalization of the engagement letter.

In accordance with our firm policies, work may be suspended if the Plan's account becomes overdue and will not be resumed until the Plan's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the Plan's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the Plan for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the Plan agrees to pay us for the time we incurred on this engagement at our standard hourly rates in accordance with the Master Agreement. The Plan agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees in accordance with the Master Agreement.

Alternative Practice Structure

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out

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of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the Plan in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

Reporting

We will issue a written report upon completion of our audit of the Plan's financial statements and ERISA required supplemental schedules. Our report will be addressed to the Plan Administrator. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to further modify our report or add an emphasis-of-matter or othermatter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our report will include other modifications, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.

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Additional Terms and Conditions of Engagement Addendum

Additional terms governing this engagement letter are included in the Master Agreement to which this document shall be incorporated, and in an attachment to this document. By signing this document the Plan acknowledges that the Plan has received and read the Additional Terms and Conditions of Engagement Addendum and agrees to be bound by those terms. If the Plan did not receive the attachment, please ask for a copy before signing this document.

This agreement, including the Additional Terms and Conditions included in the attached appendix, represents the entire understanding between the Plan and Citrin Cooperman & Company, LLP, as subject to the Master Agreement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

We appreciate the opportunity to be of service to the Plan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
CITRIN COOPERMAN & COMPANY, LLP



CLIENT AGREEMENT AND ACCEPTANCE

Agreed and accepted by:

Signature
Renee Jaffe

<signature>

<sign date>

Signature
Renee Podolsky

<signature>

<sign date>

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Additional Terms and Conditions of Engagement Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to the Plan. This addendum, and the accompanying engagement letter, comprise the Plan's agreement with Citrin Cooperman & Company, LLP ("Citrin Cooperman").

Use of Service Providers

During the course of serving the Plan's account, we will use third-party service providers ("Service Providers"). We will also provide services to the Plan using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. We may share confidential information about the Plan with these Service Providers and through use of Third-Party Products to perform our engagement, in accordance with the Master Agreement. We remain committed to maintaining the confidentiality and security of the Plan's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the Plan's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the Plan's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the Plan's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the Plan's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the Plan's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the Plan's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement. The use of any Service Providers or Third-Party Products shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

Data Privacy

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at <https://www.citrincooperman.com/Privacy-Policy>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

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Client Portals and Electronic (E-Mail) Communications

Management will receive instructions from us inviting you to connect to a secured portal with servers located in the continental United States to upload the Plan's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this e-mail closer to the commencement of the engagement from a member of your engagement team.

During the course of our engagement, Citrin Cooperman or the Plan may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The Plan agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the Plan and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the Plan.

Internet Access

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the Plan's location.

Responding to Requests or Subpoenas

As a result of our services to the Plan, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the Plan, a governmental agency, an investigative body or a third-party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Plan, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to the Plan at that time. The Plan agrees that we shall be entitled to compensation for our time and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas, in accordance with the terms of the Master Agreement.

Independence

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.

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- To notify us of any planned transactions involving changes in ownership of the Plan/Plan Sponsor or acquisitions of other entities by the Plan/Plan Sponsor.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

Hosting of Client Information

Citrin Cooperman is not a host for any client information. The Plan is expected to retain all financial and non-financial information including anything the Plan Sponsor's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession, but shall comply with the terms of Section 119.0701, Florida Statutes, as required by the Master Agreement.

Dispute Resolution

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten

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(10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final decision.

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Liability Provision

The Plan agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us, in accordance with the Master Agreement.

Citrin Cooperman's maximum liability to the Plan arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Plan's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

Electronic Signatures and Counterparts

The Plan and Citrin Cooperman agree that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For

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purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This engagement letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same engagement letter.

Severability

If any portion of this engagement letter is deemed invalid or unenforceable in a binding legal proceeding, that finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter, subject to the Master Agreement.

DRAFT

August 21, 2026

Early Learning Coalition of Broward County, Inc.
Renee Podolsky, Audit Committee Chair
1475 West Cypress Creek Road, #301
Ft. Lauderdale, FL 33309

Dear Ms. Podolsky:

We appreciate the opportunity to work with the Organization. This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the tax services we will provide.

Tax Compliance Services

We will prepare the applicable 2025 Form 990 Series federal return (990-N, 990-EZ, 990, or 990-PF) (which includes any extensions and/or estimated tax calculations) for the Organization and any other related returns listed on Exhibit 1 such as Form 990-T and state Unrelated Business Income tax returns. If you notify us in writing, we will also prepare other filings, which may include unincorporated business income tax, payroll tax, sales tax, Forms 1099, and foreign account reporting returns for those entities, for which you have signing authority and have provided us with the necessary information to complete the filings. Please note that any filings that you request us to prepare that are not explicitly listed in this letter may result in additional fees. If, during the course of our engagement, we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

We will prepare all returns covered in this engagement from the information you furnish us. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will e-file the appropriate returns as required by the taxing authorities. We will provide you with a copy of the 990 Series returns for your review prior to electronic transmission. After you have reviewed the 990 Series returns, you must provide us with a signed authorization indicating that you have reviewed the 990 Series returns and that, to the best of your knowledge, they are correct. We cannot transmit the 990 Series returns to the taxing authorities until we have the signed authorization.

We will perform our services in accordance with applicable professional standards. Our work in connection with the preparation of the Organization's 990 Series returns does not include any procedures designed to discover significant errors, fraud, defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the Organization's 990 Series returns.

We will use our professional judgment in preparing the Organization's 990 Series returns. Whenever we are aware that an applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share with you our knowledge of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations and interpretations that have been promulgated. If a taxing authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, interest or assessments.

Client Responsibilities

You will provide us with all information required for preparing complete and accurate 990 Series federal and related state returns no later than 30 days prior to their original due date (or extended due date, if applicable). We cannot ensure that the Organization's 990 Series federal and related state returns will be completed by the applicable due date if all of the applicable information is not provided to us within this time frame, and we assume no liability for any penalties and interest that may occur as a result. You should retain all the documents, books and records that form the basis of income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

You will have the final responsibility for the Organization's 990 Series returns and, therefore, you should review them carefully before you sign them.

You are responsible for management decisions and functions. That responsibility includes designating an individual with suitable skill, knowledge or experience to oversee all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. Our engagement will not include any analysis or consideration of the adequacy of your internal controls. However, we would be pleased to provide this service, as a separate engagement and we would require a separate engagement letter to confirm the scope and related terms of the service.

You are responsible for providing us all information necessary to identify all states and foreign countries in which the Organization is soliciting and "doing business" or deriving income and the extent of business operations in each relevant state and/or country.

You are also responsible for identifying to us all bank or brokerage accounts that the Organization owns or controls, or in which the Organization has an interest, that are located or maintained outside the United States. Additionally, you are responsible for identifying to us the Organization's ownership in any foreign assets or entities.

Reportable Transactions and Tax Shelters

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886/8886-T, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection,

loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose tax shelters on Form 8271, Investor Reporting of a Tax Shelter Registration Number. A tax shelter is defined in IRC §6662(d)(2)(C) as a partnership or other entity, investment plan or arrangement, or any other plan or arrangement if a significant purpose of such partnership, entity, plan or arrangement is the avoidance or evasion of federal income tax.

You agree to advise us of any tax shelters and/or reportable transactions, including syndicated conservations easements and micro-captive insurance plans, identified in tax reference materials. Unless a reportable transaction is more likely than not to be sustained on its merits, IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, requires us to disclose the reportable transaction in a separate attachment to the tax return. Similarly, unless a tax shelter is more likely than not to be sustained on its merits, IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, requires us to disclose tax shelters in a separate attachment to the tax return.

If you do not consent to a required disclosure, we may be unable to prepare your tax returns.

You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees resulting from your failure to timely notify us, in writing, of any tax shelters and/or reportable transactions identified in tax reference materials in order to facilitate the timely preparation and filing of your tax returns.

Digital Assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

Request for Additional Services

To the extent not included in the Master Agreement with the Organization, you may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2025 990 Series federal and related state returns within twelve (12) months of the end of the fiscal year of such returns if additional information is received after the filing of the original returns. Further, you may ask questions, or we may, at our sole discretion, bring to your attention potential tax planning opportunities for your consideration. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of

any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2026 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates. Nothing herein is intended or shall otherwise limit or amend the services required to be provided in the Master Agreement with the Organization.

We should be advised in advance of proposed transactions and other developments with a potential tax impact.

All returns are subject to examination by taxing authorities. In the event of an examination, the Organization may be requested to produce documents, records or other evidence to substantiate the items of income and deduction shown on the Organization's 990 Series returns. In preparing the Organization's 990 Series returns, we rely on your representations that you have complied with applicable documentation requirements. If an examination occurs, we will be available, upon request, to assist or represent the Organization. Such additional services are not included in our fee for the preparation of the Organization's 990 Series returns specified in this letter, and therefore, we will render invoices to you at our standard hourly rates, plus out-of-pocket expenses as set forth in the Master Agreement with the Organization.

Responses to Third Parties

As a result of our services to the Organization, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Organization, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to you at that time. The Organization agrees that we shall be entitled to compensation for our time at our rates, in accordance with the Master Agreement, plus out-of-pocket expenses as set forth in the Master Agreement with the Organization. No expenses shall be incurred without prior authorization.

Your consent is required before we may use or disclose your tax return information for any purpose other than the preparation and filing of your tax returns.

Citrin Cooperman Advisors LLC may use third-party services providers, such as independent contractors and vendors, to assist in providing our professional services. The use of any third-party services providers shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

Records Retention

Please provide Citrin Cooperman Advisors LLC with electronic and/or paper copies of your documentation. **You should not provide original documents to Citrin Cooperman Advisors LLC because the original materials and hard copies you provide to us this year or provided to us in prior years will be destroyed one year after the filing of the tax returns that you engage us to prepare.** We will not retain copies of the documents you provide to us beyond that date. It is your responsibility to retain and protect your original tax-related records for possible future use, including potential examination by any government or regulatory agencies. We will retain an electronic copy of our work product and working papers related to this engagement, which generally will not

include copies of all documents you provide to us, for a term of seven years after the filing of the tax return(s) prepared pursuant to this engagement agreement, or such longer term as may be required by the Florida record retention requirements. In the event that CCA chooses not to retain any records in its possession, it shall comply with the provisions in the Master Agreement related to the provisions of Section 119.0701, Florida Statutes.

Invoicing and Collection

Our fee for these services is \$ 3,500, as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables for a total of \$3,676.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. Invoices shall be paid in accordance with the terms of the Master Agreement and in accordance with the Florida Prompt Payment Act as set forth in Sections 218. 70-218.80 Florida Statutes.

Should work be suspended, Citrin Cooperman Advisors LLC shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from preparing a complete and accurate return, you agree to pay us for the time we incurred on this engagement at our standard hourly rates, in accordance with the Master Agreement. You agree to reimburse Citrin Cooperman Advisors LLC for reasonable attorney's fees and costs incurred in connection with the collection of past due fees, in accordance with the Master Agreement.

Agreement

This agreement, as subject to the Master Agreement, represents the entire understanding between you and Citrin Cooperman Advisors LLC with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman & Company, LLP the information that we may obtain from you in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman & Company, LLP and its employees of confidential information that we may obtain in the course of our engagement and in accordance with the Master Agreement with the Organization.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") and Accounting and Related Services Arbitration Rules and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in **Fort Lauderdale, Florida**. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under its Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in **Fort Lauderdale, Florida**. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final decision.

Citrin Cooperman Advisors LLC's maximum liability to you arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman Advisors LLC for the services. Subject to the foregoing, Citrin Cooperman Advisors LLC shall not be liable to the Organization for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Organization's actual damages. In no event shall Citrin Cooperman Advisors LLC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

Except as otherwise limited by law, you agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you. Nothing herein is intended to waive any rights of sovereign immunity.

This agreement, its enforcement and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply. For first year clients, our acceptance of the engagement is subject to our normal client intake and due diligence procedures.

If the above accurately sets forth your understanding of our tax engagement, please sign the enclosed copy of this letter and return it to our office. If we do not receive the executed letter, but you nonetheless provide us with supporting documentation to prepare your returns, you will be deemed to have agreed to all of the terms set forth above.

We look forward to working with you on this engagement and others in the future.

Very truly yours,

Citrin Cooperman Advisors LLC

Citrin Cooperman Advisors LLC

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and Accepted by:

Renee Jaffee

Early Learning Coalition of Broward County, Inc.

Date

Rene Podolsky

Early Learning Coalition of Broward County, Inc.

Date

EXHIBIT 1

LIST OF OTHER TAX RETURNS TO BE PREPARED FOR Early Learning Coalition of Broward County, Inc.

1. 2025 990 Series Returns for the following organizations:
(Please review for accuracy and advise us immediately if any additional returns are to be prepared)

_____ Client Initial

DRAFT

September 4, 2026

Ms. Renee Podolsky
Early Learning Coalition of Broward County, Inc Retirement Plan
1475 West Cypress Creek Road #301
Fort Lauderdale, FL 33309

Dear Ms. Podolsky

We appreciate the opportunity to work with **Early Learning Coalition of Broward County, Inc Retirement Plan** (the "Plan"). This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the tax services we will provide.

Tax Compliance Services

We will prepare the Plan's 2026 Form 5500 Annual Return/Report of Employee Benefit Plan and, if required, Form 8955-SSA Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, (collectively referred to herein as "Form 5500") (which includes any extensions) based on the information provided by you. If you notify us in writing, we will also prepare other filings, which may include the 2026 federal Form 990 for the Plan's VEBA trust, payroll tax, sales tax, Forms 1099, and foreign account reporting returns, for which you have signing authority and have provided us with the necessary information to complete the filing. Please note that any filings that you request us to prepare that are not explicitly listed in this letter may result in additional fees. If during the course of our engagement we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

We will prepare all returns covered in this engagement from information you furnish us. Some of the required schedules may be the responsibility of your third-party administrators. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will e-file the appropriate returns with the Internal Revenue Service ("IRS") and Employee Benefits Security Administration ("EBSA"), a division of the United States Department of Labor ("DOL"). We will provide you with a copy of the return for your review prior to electronic transmission. After you have reviewed the return, you must notify us in writing that you have reviewed the return and that, to the best of your knowledge, it is correct, and we can transmit your Plan's Form 5500 to the DOL.

We will perform our services in accordance with applicable professional standards. Our work in connection with the preparation of the Plan's Form 5500 does not include any procedures designed to discover significant errors, fraud, defalcations, or other irregularities, should any exist, nor does it include a review of any amendments to the plan or transactions which may cause the plan to be disqualified. Therefore, our engagement cannot be relied upon to

disclose such matters. We will render such accounting and bookkeeping assistance as we find necessary for preparing the Plan's Form 5500.

We will use our professional judgment in preparing the Plan's Form 5500. However, we have no discretionary authority or control in making decisions regarding the operation or administration of the Plan and are not a fiduciary in regard to the Plan in the performance of our services. You have the ultimate discretion in regard to any choices to be made for the Plan. Whenever we are aware that a possibly applicable tax law or DOL regulation is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share with you our knowledge of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations and interpretations that have been promulgated. If a taxing authority or EBSA should later contest the position taken, there may be an assessment plus interest and penalties. We assume no liability for any such additional penalties, interest, or assessments, as well as any related professional fees you may incur to respond to the taxing authority or ESBA.

Client Responsibilities

You will provide us with all information required for preparing complete and accurate Plan's Form 5500 no later than 30 days prior to their original due date (or extended due date, if applicable). We cannot ensure that the Plan's Form 5500 will be completed by the applicable due date if all of the applicable information is not provided to us, and we assume no liability for any penalties and interest that may occur as a result. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under ERISA and applicable tax laws and regulations. The documents may be necessary to prove the accuracy and completeness of the returns to the DOL or IRS. You are responsible for ensuring that non-plan expenses, if any, are segregated from plan expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts and related expenses are supported by necessary documentation and records required by the DOL, IRS and other tax authorities.

You have the final responsibility for the return and, therefore, you should review it carefully before you sign it.

You are responsible for management decisions and functions. That responsibility includes designating an individual with suitable skill, knowledge, or experience to oversee all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. Our engagement will not include any analysis or consideration of the adequacy of your internal controls. However, we would be pleased to provide this service, as a separate engagement and we would require a separate engagement letter to confirm the scope and related terms of the service.

You are also responsible for identifying to us all bank or brokerage accounts that the Plan owns or controls, or in which the Plan has an interest, that are located or maintained outside the United States. Additionally, you are responsible for identifying to us the Plan's ownership in any foreign assets or entities.

Reportable Transactions and Tax Shelters

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement. In general, reportable

transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose tax shelters on Form 8271, Investor Reporting of a Tax Shelter Registration Number. A tax shelter is defined in IRC §6662(d)(2)(C) as a partnership or other entity, investment plan or arrangement, or any other plan or arrangement if a significant purpose of such partnership, entity, plan or arrangement is the avoidance or evasion of federal income tax.

You agree to advise us of any tax shelters and/or reportable transactions, including syndicated conservations easements and micro-captive insurance plans, identified in tax reference materials. Unless a reportable transaction is more likely than not to be sustained on its merits, IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, requires us to disclose the reportable transaction in a separate attachment to the tax return. Similarly, unless a tax shelter is more likely than not to be sustained on its merits, IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, requires us to disclose tax shelters in a separate attachment to the tax return.

If you do not consent to a required disclosure, we may be unable to prepare your tax returns.

You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees resulting from your failure to timely notify us, in writing, of any tax shelters and/or reportable transactions identified in tax reference materials in order to facilitate the timely preparation and filing of your tax returns.

Digital Assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

Financial Statement Audit

Your Plan may be required to obtain a financial statement audit. You acknowledge that you are responsible for timely engaging a qualified independent third party to audit the Plan. In preparing the Form 5500, we will not be conducting an audit. You will be responsible for any damages resulting from authorities rejecting the Form 5500 prepared based upon the financial statements audited by a third party, including but not limited to, additional tax, penalties, interest, and related professional fees, resulting from an improper financial statement audit.

Appraisals and Valuations

Determining the value of the Plan may require an actuarial evaluation. You acknowledge that you are responsible for timely engaging a qualified independent third party to determine the value of the Plan. In preparing the Form 5500, we will not determine values nor will we review or investigate the values provided to us. You will be responsible for any damages resulting from authorities rejecting the values determined by third party actuaries or other valuation professionals, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of an appraisal or valuation.

Plan Documents

You are responsible for retaining a copy of the Plan's IRS opinion or determination letter. You are also responsible for retaining a copy of the current plan document, summary plan description, if applicable, and amendments. In addition, you must ensure that each of the aforementioned documents is signed and approved by the appropriate individuals.

You should consult with ERISA counsel regarding any advice or interpretation of plan documents. You acknowledge that we are not providing such advice.

Other Plan Administrator Duties

You are also responsible for the following:

- Distributing a copy of the Plan's summary annual report to each participant (defined contribution and welfare benefit plans only),
- Retaining a signed paper copy of the Plan's Form 5500 for your records,
- Providing a copy of the Annual Funding Notice to the Pension Benefit Guarantee Corporation, Plan participants, each labor organization representing Plan participants and each employee in a multiemployer plan with an obligation to contribute to the Plan (defined benefit plans only), and
- Informing participants that the current Summary Plan Description and any applicable Summary of Material Modifications are available for review on a timely basis.

Request for Additional Services

To the extent not included in the Master Agreement with the Organization, you may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2025 Plan's Form 5500 return within twelve (12) months of the end of the fiscal year of such returns, if additional information is received after the filing of the original returns. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2026 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates. Nothing herein is intended or shall otherwise limit or amend the services required to be provided in the Master Agreement with the Organization.

The return is subject to examination by DOL and IRS. In the event of an examination, the Plan may be requested to produce documents, records, or other evidence to substantiate the items shown on the return. In preparing the return, we rely on representations that you have complied with applicable documentation

requirements. If an examination occurs, we will be available, upon request, to assist or represent the Plan. Such additional services are not included in our fee for the preparation of the return specified in this letter, and therefore, we will render invoices to you at our standard hourly rates, plus out-of-pocket expenses as set forth in the Master Agreement with the Organization.

Responses to Third Parties

As a result of our services to the Plan, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative, or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Plan, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to you at that time. The Plan agrees that we shall be entitled to compensation for our time at our rates in accordance with the Master Agreement, plus out of pocket expenses as set forth in the Master Agreement with the Organization. No expenses shall be incurred without prior authorization.

Your consent is required before we may use or disclose your return information for any purpose other than the preparation and filing of your return.

Citrin Cooperman Advisors LLC may use third-party services providers, such as independent contractors and vendors, to assist in providing our professional services. The use of any third-party services providers shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

Records Retention

Please provide Citrin Cooperman Advisors LLC with electronic and/or paper copies of your documentation. **You should not provide original documents to Citrin Cooperman Advisors LLC because the original materials and hard copies you provide to us this year or provided to us in prior years will be destroyed one year after the filing of the tax returns that you engage us to prepare.** We will not retain copies of the documents you provide to us beyond that date. It is your responsibility to retain and protect your original tax-related records for possible future use, including potential examination by any government or regulatory agencies. We will retain an electronic copy of our work product and working papers related to this engagement, which generally will not include copies of all documents you provide to us, for a term of seven years after the filing of the tax return(s) prepared pursuant to this engagement agreement, or such longer term as may be required by the Florida record retention requirements. In the event that CCA chooses not to retain any records in its possession, it shall comply with the provisions in the Master Agreement related to the provisions of Section 119.0701, Florida Statutes.

Invoicing and Collection

Our fee for these services is \$ 2,546, as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables, for a total of \$2,673.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. Invoices shall be paid in accordance with the terms of the Master Agreement and in accordance with the Florida Prompt Payment Act as set forth in Sections 218. 70-218.80 Florida Statutes.in accordance with the Florida Prompt Payment Act as set forth in Sections 218. 70-218.80 Florida Statutes.

Should work be suspended, Citrin Cooperman Advisors LLC shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from preparing a complete and accurate return, you agree to pay us for the time we incurred on this engagement at our standard hourly rates, in accordance with the Master Agreement. You agree to reimburse Citrin Cooperman Advisors LLC for attorney's fees and costs incurred in connection with the collection of past due fees, in accordance with the Master Agreement.

Agreement

This agreement, as subject to the Master Agreement, represents the entire understanding between you and Citrin Cooperman Advisors LLC with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman & Company, LLP the information that we may obtain from you in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman & Company, LLP and its employees of confidential information that we may obtain in the course of our engagement and in accordance with the Master Agreement with the Organization.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") and Accounting and Related Services Arbitration Rules and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under its Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. The arbitrator shall be a fit and impartial person and shall have

at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final decision.

Citrin Cooperman Advisors LLC's maximum liability to you arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman Advisors LLC for the services. Subject to the foregoing, Citrin Cooperman Advisors LLC shall not be liable to you for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of your actual damages. In no event shall Citrin Cooperman Advisors LLC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

To the extent not otherwise limited by law, you agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you. Nothing herein is intended to be construed as a waiver of sovereign immunity.

This agreement, its enforcement and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply. For first year clients, our acceptance of the engagement is subject to our normal client intake and due diligence procedures.

If the above accurately sets forth your understanding of our tax engagement, please sign the enclosed copy of this letter and return it to our office. If we do not receive the executed letter, but you nonetheless provide us with supporting documentation to prepare your returns, you will be deemed to have agreed to all of the terms set forth above.

We look forward to working with you on this engagement and others in the future.

Very truly yours,

Citrin Cooperman Advisors LLC
Citrin Cooperman Advisors LLC

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and Accepted by:

Renee Jaffe
Early Learning Coalition of Broward County, Inc. Retirement Plan

Date

Renee Podolsky
Early Learning Coalition of Broward County, Inc. Retirement Plan

Date

Summary of Annual Audit & Monitoring Review Results

Auditor/Review Entity	Purpose	Period	Report Date	Results
Citrin Cooperman	PY24 Retirement Plan Financial Statement Audit	1/1/2024-12/31/2024	September 15, 2025	No Findings Plan Compliance Management Letter
Broward County	FY25 Contract Monitoring Review	10/1/2024-9/30/2025	February 25, 2026	No Findings No Observations
Citrin Cooperman	FY25 Financial Statement Audit	7/1/2024-6/30/2025	March 12, 2026	No Findings No Observations
FDOE DEL	FY26 Expenditure Validation #1	7/1/2025-12/31/2025	March 30, 2026	No Disallowed or Prohibited Expenditures Found No Observations
Children's Service Council	FY25 Contract Monitoring Review	10/1/2024-9/30/2025	June 26, 2026	No Findings No Observations
United Way	FY26 Contract Monitoring Review	7/1/2025-6/30/2026	Pending	No Findings No Observations
FDOE DEL	FY25 Contract Fiscal Monitoring	7/1/2024-6/30/2025	July 9, 2026	No Findings No Observations
Children's Forum, Inc	FY25 Help Me Grow Contract Program Monitoring	12/1/2024-6/30/2025	August 25, 2026	No Findings No Observations
FDOE DEL	FY25 & FY26 Contract Program Monitoring	7/1/2024-4/30/2026 2 Fiscal Years	September 3, 2026	26 Individual Errors Identified in 97 Categories, 25 Were Procedural in Nature and Now Corrected 1 Repeat Finding in CCR&R Requires Additional Corrective Action No Disallowed or Prohibited Expenditures Found