

## Audit Committee Meeting Agenda

Aug 27, 2024, at 3:30 PM

[Zoom Meeting](#)

**Meeting ID: 890 7255 1668    Passcode: 625886**

<https://us06web.zoom.us/j/89072551668?pwd=a5kWubjFC7m9RcERlxw0aQsG5pzGMn.1>

*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**

<b>1.</b>	<b>Call to Order</b>		Renee Podolsky, Audit Chair
<b>2.</b>	<b>Roll Call</b>		Melody Martinez, Board Liaison
<b>3.</b>	<b>Consent Agenda</b> 1. Approve May 3, 2024, Committee meeting minutes. 2. Approve July 29, 2024, Committee meeting minutes RFP	<b>2 4</b>	Renee Podolsky, Audit Chair
<b>4.</b>	<b>Regular Business</b> 1. AUD251RB1 – Review Evaluation Scores for RFP Applicants and make Vendor recommendation(s) for the award.		Renee Podolsky, Audit Chair Christine Klima, CAO
<b>5.</b>	<b>Unfinished Business</b> <b>New Business</b> <b>Matters from the Board</b> <b>Matters from the CEO</b> <b>Matters from the Committee</b> <b>Matters from our Partners</b> <b>Public Comment</b>		
<b>6.</b>	<b>Next ELC Audit Meeting: <a href="#">October 10, 2024 @ 3:30 PM</a></b>		
<b>7.</b>	<b>Adjourn</b>		

**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**  
**May 3, 2024, at 10:30 PM**  
Virtual Meeting

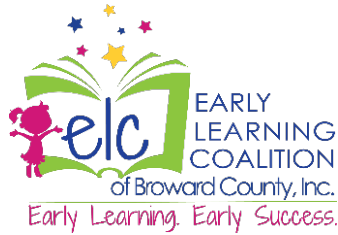
Members in Attendance	Chair, Renee Podolsky; Michael Asseff; Richard Campillo; Dawn Liberta; Monica King; Traci Schweitzer
Members Absent	
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Judith Merritt, COO; Melody Martinez, Board Liaison & Executive Assistant; Lizbeth DelVecchio, Executive Assistant & Special Projects Coordinator; Kasey Lafrance, Contracts Administration Manager; Sandra Paul, Senior Director of Provider Reimbursement; Stephanie Landreville, Controller; Samantha Dempsey, Accountant; Roy Persaud, Accountant
Others in Attendance	Jacob Horowitz, Legal Counsel

Item	Action/Discussion
Welcome & Call to Order	Chair Renee Podolsky called the meeting to order at 10:31 PM. The roll was called, and a quorum was established.
<b>CONSENT AGENDA</b>	
1. Approve March 5, 2024, Committee meeting minutes	A <b>Motion</b> was made by Dawn Liberta and <b>Seconded</b> by Monica King to approve the ELC of Broward Audit Committee meeting minutes from March 5, 2024. <b>Unanimously Approved. Motion Passes.</b>
<b>REGULAR BUSINESS</b>	
1. AUD243RB1- Authorize Amendment to FY 2024 Agreement for Audit and Tax Services	<p>CAO discussed the current agreement with Keefe McCullough which runs through June, and how the agreement must be amended.</p> <p>There was a discussion regarding the \$2,300 increase, the extension of the contract, and finding a new auditor.</p> <p>There was a discussion regarding new Ownership Change with Citrin Cooperman &amp; Company, LLP and how they will work with ELC.</p> <p>A <b>Motion</b> was made by Monia King and <b>Seconded</b> by Richard Campillo to:</p> <ol style="list-style-type: none"> <li>1. Authorize Amendment to FY 2024 Agreement with Keefe McCullough to Update and Extend the Agreement Terms, and Assign Remaining Obligations to New Ownership Pending Legal Review</li> <li>2. Authorize Audit Chair to Sign Revised Engagement Letters with New Ownership Entities for the Following Services:             <ol style="list-style-type: none"> <li>a. Completion and Submission of 2022 Form 990</li> <li>b. Preparation and Submission of 2023 Form 5500</li> <li>c. Audit of 2023 403B Retirement Plan Year Financial Statements</li> </ol> </li> </ol> <p>The motion was <b>Unanimously Approved. Motion Passes.</b></p> <p>Richard Campillo suggested simplifying this a little for the rest of the Board members for Monday's board meeting. The rest of the committee agreed.</p>

	Renee Podolsky informed the CAO that on the engagement letter, her last name is spelled incorrectly. CAO replied that they are already working on it.
<b>Unfinished Business</b>	None
<b>New Business</b>	None
<b>Matters from the Chair</b>	None
<b>Matters from the Committee</b>	None
<b>Public Comment</b>	None
<b>Next Meeting</b>	TBD
<b>Adjourn</b>	Renee Podolsky adjourned the meeting at 10:57 AM

*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



**Early Learning Coalition of Broward County**  
**Audit RFP Applicant Meeting Minutes**  
**July 29, 2024, at 11:00 AM**  
Virtual Meeting

Members in Attendance	Chair, Renee Podolsky; Richard Campillo; Michael Asseff; Dawn Liberta; Traci Schweitzer
Members Absent	Monica King
Staff in Attendance	Christine Klima, CAO; Judith Merritt, COO; Melody Martinez, Board Liaison & Executive Assistant; Kasey LaFrance, Contracts Administration Manager; Megan Degraff, Purchasing & Procurement Specialist
Others in Attendance	Julie Klahr, General Counsel; Anthony Brunson, CPA; Tariro Gatis, CPA; Leslie Harden, MBA; Martha Parker; William Benson; Tori Leahman; Stacey Schaitz; Julie Brito; Tina Henton; Moises Ariza, CPA; Ed Moss, CPA; Richard Cassidy, MBA; Michael Gossman; Westin Fengler, CPA; Tav Verdeja; Manny Alvarez; Jorge Alvarias;

Item	Action/Discussion
Welcome & Call to Order	Chair Renee Podolsky called the meeting to order at 11:06 AM. The roll was called, and a quorum was established.
<b>REGULAR BUSINESS</b>  Hold Vendor Interviews for Audit and Tax Preparation Services RFP Procurement #PR25-5073	<p>Julie Klahr, General Counsel, shared with committee members the way the meeting will run and what is expected from each Vendor. Each will speak for 10 min and are in alphabetical order. Before the meeting is done, committee members must complete the score sheet. If you need more time, you may ask for more time. With that score sheet, you will arrange them from highest to lowest; the highest number of points will be number 1. The audit committee is required to rank the most highly qualified to perform the audit. If you'd like to have another Audit meeting to make another definitive recommendation, you are required to recommend no less than three and rank them in top priority order. The Board can then choose to pick any one of those. If they are not following the top-ranked and going to a different order, it must be put in the record the how and why.</p> <p>The board will make the determination, and the posting of the award will happen on Sep 10.</p> <p><b><u>Anthony Brunson P.A</u></b>            Anthony Brunson, CPA; Tariro Gatis, CPA; Leslie Harden, MBA</p> <p>Mr. Brunson and the team were given 10 minutes to present. Mr. Brunson gave a presentation on the firm and what they offer.</p> <p>The Audit committee and staff had 10 minutes for Q&amp;A.</p> <p>Julie Klahr informed Mr. Brunson and his coworkers that the ELC will be posting the award on September 10.</p> <p><b><u>Citrin Cooperman</u></b>            Martha Parker, and William Benson.</p> <p>Mr. Benson and Ms. Parker gave a 10-minutes presentation. They shared the proposal and what Citrin Cooperman has to offer, and how they will work with the ELC.</p>

The Audit committee and staff had 10 minutes for Q&A.

Julie Klahr informed Mr. Benson that the ELC will be posting the award on September 10.

**CLA**

Tori Leahman, Stacey Schaitz, Julie Brito, Tina Henton

Ms. Leahman and her team had 10 minutes to present. They shared what CLA will offer and how they will work with the ELC.

The Audit committee and staff had 10 minutes for Q&A.

Julie Klahr informed Ms. Leahman and her team that the ELC will be posting the award on September 10.

**Marcum**

Moises Ariza, CPA

Mr. Ariza was given 10 minutes to present. Mr. Ariza gave a presentation on their firm and the resources and services they offer.

The Audit committee and staff had 10 minutes for Q&A.

Julie Klahr informed Mr. Ariza that the ELC will be posting the award on September 10.

A brief 10-minute break was taken at this time.

**Moss Krusick CPAs and Advisors (MKA)**

Ed Moss, CPA; Richard Cassidy, MBA

Mr. Moss and Mr. Cassidy were given 10 minutes to present. Mr. Moss gave a presentation on their firm, background, and services they offer.

The Audit committee and staff had 10 minutes for Q&A.

Julie Klahr informed Ms. Leahman and her team that the ELC will be posting the award on September 10.

**MSL CPA's**

Michael Gossman

Mr. Gossman was given 10 minutes to present. Mr. Gossman spoke on the firm's background and what the firm will offer the ELC.

The Audit committee and staff had 10 minutes for Q&A.

Julie Klahr informed Mr. Gossman that the ELC will be posting the award on September 10.

**Sullivan & Fengler**

Westin Fengler, CPA

	<p>Mr. Fengler was given 10 minutes to present. Mr. Frengler spoke on the firm's background and what the firm will offer the ELC.</p> <p>The Audit committee and staff had 10 minutes for Q&amp;A.</p> <p>Julie Klahr informed Mr. Fengler that the ELC will be posting the award on September 10.</p> <p><b><u>Verdeja &amp; Alvarez</u></b> Tav Verdeja, Manny Alvarez, Jorge Alvarias</p> <p>Mr. Verdeja and his team were given 10 minutes to present. Mr. Verdeja, Mr. Alvarez, and Mr. Alvarias spoke about the firm's background and what the firm will offer the ELC.</p> <p>The Audit committee and staff had 10 minutes for Q&amp;A.</p> <p>Julie Klahr informed Mr. Fengler that the ELC will be posting the award on September 10.</p> <p>After all the interviews, Audit Committee members had time to discuss and compare all the Firms.</p> <p>Julie Klahr went over how things were being weighed and scored.</p> <p>The Audit Committee members discussed and compared the pricing and reviewed the scorecard.</p> <p>The Committee agreed to get the scores in by August 7th and have the meeting on August 27; if we can meet prior, then we can schedule another one.</p>
<b>Next Meeting</b>	Aug 27, 2024
<b>Adjourn</b>	Renee Podolsky adjourned the meeting at 2:38 PM

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