



Approved on August 31, 2022, Audit Committee Meeting  
 Early Learning Coalition of Broward County, Inc.  
**Audit Committee Meeting Minutes**  
**February 7, 2022, 10:00 AM**  
 Virtual

Members in Attendance	Chair, Richard Campillo; Monica King; Beverley Batson; Twan Russell; Michael Asseff
Members Absent	
Staff in Attendance	Christine Klima, CAO; Howard Bakalar, CPO; Judith Merritt, COO; Elsy Silvestre, Contracts Administrator; Stephanie Landreville, Controller, Sandra Paul, Senior Director of Provider Reimbursement; Samantha Dempsey, Accountant; Melody Martinez, Board Liaison; Lizbeth Juan, Executive Assistant to CEO
Others in Attendance	Martha Parker; Jacob Jackson, Legal Counsel

Item	Action/Discussion
Welcome & Call to Order	Chair Richard Campillo called the meeting to order at 10:00 AM. The roll was called, and a quorum was established.
<b>CONSENT AGENDA</b>	
<ul style="list-style-type: none"> <li>a. Approve Audit Committee meeting minutes for December 7, 2021</li> </ul>	<p><b>A Motion was made by</b> Monica King to approve the ELC of Broward Audit Committee meeting minutes from December 7, 2021. <b>Seconded</b> by Beverly Batson. <b>Unanimously Approved. Motion Passes.</b></p>
<p><b>Audit Committee REGULAR BUSINESS:</b></p> <ul style="list-style-type: none"> <li>a. AUD223RB1 – Approve Draft FY21 Audit Report and Draft 2020 Form 990</li> </ul>	<p><b>Approve Auditor Engagement Letters for FY21 Audit and Preparation of Form 5500 Preparation for ELC 403B Retirement Plan</b></p> <p>Martha Parker, Engagement Partner at ELC’s Audit Firm Keefe McCullough, presented the financial highlights for the year ending June 2021.</p> <p>Richard Campillo asked how many staff were listed on ELC Miami’s Form 990 Christine replied she was not sure, but she can investigate it.</p> <p>Twan asked if there is a concern with the diversity of funding because 94% of funding comes from DEL. Is that in line with the expectation?</p> <p>Martha said no, she does not have a concern and the funding mix is what you would expect from an agency like the ELC.</p> <p>A Motion was made to Approve Draft Audit Report for Fiscal Year 2021 and Draft Form 990 for 2020 by Monica King. <b>Seconded</b> by Twan Russell. <b>Unanimously Approved. Motion Passes.</b></p>
<b>OTHER</b>	There was no comment.
<b>NEW BUSINESS</b>	No discussion
<b>MATTERS FROM THE COMMITTEE</b>	No discussion.
<b>MATTERS FROM THE CHAIR</b>	No discussion.

<b>PUBLIC COMMENT</b>	There was no comment.
<b>NEXT MEETING DATE</b>	TBD
<b>ADJOURN</b>	Richard Campillo adjourned the meeting at 10:40 AM

*These minutes contain the action items of the Board meeting of the Early Learning Coalition of Broward. They do not include all 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 prior to approval at the next meeting.*