



APPROVED at Audit meeting August 10, 2017

Early Learning Coalition of Broward County
 Audit Committee Meeting Minutes
 July 6, 2017 – 11:00 am
 6301 NW 5th Way, Suite 3400, Fort Lauderdale, FL 33309

- Members in Attendance: Nicholas Kaniaris, Chair; Twan Russell; Richard Campillo; Khalil Zeinieh, Michael Asseff
- Members Absent: Barrington Russell; Monica King
- Staff in Attendance: Renee Jaffe, CEO; Christine Klima, CAO; Howard Bakalar, Interim CPO; Irene Ramos; Karen Swartzbaugh Ghezzi; Mabel Ramirez
- Others in Attendance: Jacob Jackson, General Counsel; Allison Metsch, NSU; Dr. Lori Canning, School District

Item	Issue/Action	Follow-up
Welcome & Call to Order	Nicholas Kaniaris, Chair, called the meeting to order at 11:03 am. Roll Call was conducted and a quorum was established. Michael Asseff joined the meeting at 11:08 am.	
Minutes	A Motion to Approve the May 11, 2017 Minutes was made by Twan Russell, seconded by Richard Campillo and unanimously approved .	

Approval of Audit Engagement Letter for FY 16/17	<p>Members asked staff to request more specific information from SB and Company about what internal control review activities are already included in the planned engagement and to explore possible options and costs for additional review services that could be more in-depth, and which could include the issuance of an opinion.</p> <p>A Motion to Approve the Auditor Engagement letter and authorize ELC Staff to explore options for including additional review of internal controls within a total engagement budget not to exceed \$35,000, was made by Richard Campillo, seconded by Michael Asseff and unanimously approved.</p>	
ELC Fiscal Monitoring of Sub Recipients	<p>CAO Christine Klima provided an update on the current review of ELC's past fiscal reporting processes as part of the fiscal monitoring of sub-recipients currently underway, outlining potential risk areas and process changes that may be required. Additional detail and potential corrective steps required will be presented at the August 10 meeting. An extended meeting of the Executive/Finance Committee is planned for August 23rd from 9-2 and Audit Committee members were encouraged to participate, as the results of the fiscal monitoring will be presented at that time.</p>	
RTCO Update	<p>CEO Renee Jaffe reported on the timeline and scope of work for evaluating and obtaining qualitative and quantitative data for the quality initiative to date. Procurement of an independent evaluator to conduct a qualitative assessment of RTCO implementation is in process. The evaluation will incorporate the quantitative data results expected in early August that will map certain metrics and patterns of School Readiness children touched by RTCO using data collected by the School Board.</p>	
Public Comment	<p>There was no public comment.</p>	
Next Meeting Date	<p>August 10, 2017</p>	
Adjourn	<p>Chair motioned to adjourn meeting at 12:18 pm.</p>	

These minutes contain the action items of the meeting of the Audit Committee of the Early Learning Coalition. 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.