CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
EXECUTIVE FINANCE COMMITTEE MEETING
NOVEMBER 5, 2026 ~ 12:00 PM
AGENDA

MISSION: The Children's Board invests in partnerships and quality programs to support the success of all children and families in Hillsborough County.

CALL TO ORDER

Attendance Verification	R. DeLaVergne
Quorum Verification	K. Austin

PUBLIC COMMENT

R. DeLaVergne

The Children's Board of Hillsborough County welcomes comments from the public. Those who wish to address the Board may do so at this time. Those to address the Board should state their full name and affiliation for the official record. In the interest of time, we ask that one person be designated to speak on behalf of a constituency and that all comments are limited to three minutes.

SPECIAL PRESENTATION

FY 2026 Audit Update – Carr, Riggs & Ingram (CRI)	T. Carvajalino

ACTION ITEMS

1.	**Approval**, October 8, 2026 Executive Finance Committee Meeting Minutes	R. DeLaVergne

DISCUSSION ITEMS

1.	Executive Director Contract Process	Executive Committee
2.	Executive Director Update	R. Bacon
3.	Programs Update	M. Negron

OLD/NEW BUSINESS

ADJOURNMENT

IMPORTANT DATES TO REMEMBER

November

Regular Board Meeting	November 19, 2026	3:00 PM

December

NO MEETINGS

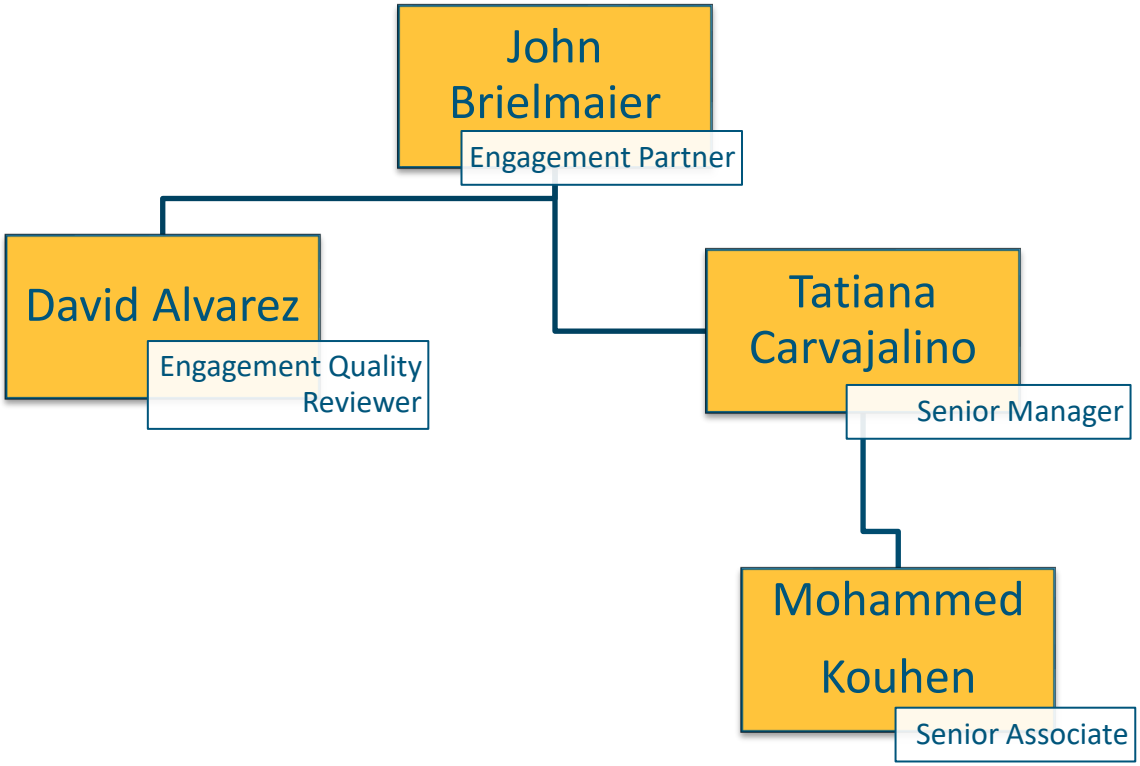
Children's Board of Hillsborough County

Year ending September 30, 2026

November 05, 2026
Communication with Governance

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Engagement Team



Auditors' Responsibility

- Express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles
- Opinion units consist of *governmental activities* and the *major fund*
- We will not express an opinion or provide any assurance on the management's discussion and analysis (MD&A), historical pension information and budgetary comparison information

Planned Scope

- An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- Our audit will involve judgment about the number of transactions to be examined and the areas to be tested
- Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.
- We will communicate our significant findings at the conclusion of the audit.
- We will communicate any internal control related matters that are required to be communicated under professional standards

Timing of the Audit

- Interim: October 12, 2026
- Year-end Fieldwork: January 11, 2027
- Draft Financial Statements due: March 4, 2027
- Expected Issuance Date: March 12, 2027

Interim Update

- Procedures performed:
  - Audit planning
  - Walkthrough of significant audit areas
    - Cash Disbursements
    - Cash Receipts
    - Payroll
    - Capital Assets
    - Journal Entries
  - Compliance examination over FS 218.415 – Investment of Public Funds
  - Audit procedures over Florida Retirement Services
- **No findings noted**

Inquiry to those charge with governance

- Do you have knowledge of any
  - Possible or actual noncompliance or abuses of broad programs and controls occurring during the period being audited or the subsequent period?
  - laws, regulations, contracts, and grant agreements?
  - actual, suspected, or alleged fraud affecting the entity or its federal awards programs?
- Are you aware of any
  - significant unusual transactions?
  - significant related-party relationships and transactions
- Do you have any areas you would consider higher risk that you would like us to perform procedures over?

Questions



CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
Executive Finance Committee Meeting Minutes
October 8, 2026 – 12:00 PM

Subject	Executive/Finance Committee Meeting	**Date**	October 8, 2026
Facilitator	Robin DeLaVergne, Chair	**Time**	12:00 PM
		Actual Time	12:10 PM – 1:14PM
Location	Children's Board 1002 East Palm Ave. Tampa, FL 33605	**Call to Order**	The meeting was called to order at 12:10 PM
Board/Committee Members PRESENT	Robin DeLaVergne, Chair Ed Narain, Vice Chair		Gwen Myers Secretary/Treasurer - absent
Other Attendees	Rebecca Bacon, E.D. Kristina Austin, Recorder David Adams, Board Attorney	Paula Scott, CBHC Staff Maria Negron, CBHC Staff Dexter Lewis, CBHC Staff Kelly Hickman, CBHC Staff	Daniel Monasterio, CBHC Staff Hayden Salandy, CBHC Staff Genet Stewart, CBHC Staff - absent Wendy Perez, CBHC Staff

SUMMARY

Topic	Highlights
I. CALL TO ORDER	Robin DeLaVergne, Chair, called the meeting to order at 12:10 PM.
ATTENDANCE VERIFICATION	R. DeLaVergne requested K. Austin verify attendance.
QUORUM VERIFICATION	A quorum was established of the Executive Finance Committee.
II. PUBLIC COMMENT	None.
III. ACTION ITEM	
1. August 27, 2026 Board Executive Finance Committee Meeting Minutes	R. DeLaVergne requested approval of the August 27,2026 Executive Finance Committee Meeting Minutes. ***Motion (1) by Ed Narain to approve the August 27, 2026 Executive* Finance Committee Meeting Minutes. *second by Robin DeLaVergne. Motion carried (2-0).***
IV. DISCUSSION ITEMS	
1. Executive Director Update	R. Bacon provided an update on the following items: • Potential effects of Amendment 3 on the Children's Board; • The Community Alliance Coordinator position; • Grand Opening date for the Katherine Essrig Family Resource Center. The Committee discussed the Community Alliance Coordinator position and supported the decision to sunset it as of December 31, 2026. R. Bacon reviewed the proposed changes to the Bylaws and Board policies with the Committee. The Committee discussed a modification to the General Agency Operations Policy and the document will be modified to accommodate those changes. ***Motion (2) by Ed Narain to send the proposed bylaws, and policies to the Board for their approval. second by Robin DeLaVergne. Motion carried (2-0)***

SUMMARY CONT.

Topic	Highlights
2. Programs Update	M. Negron provided the following programmatic updates: • Approximately 114 continuation contracts are being renewed; • The contract approval process is getting better each year; • FY 27 service priorities are focused on early learning, children with special needs or varying abilities and wellness; • PIP update.
NEW BUSINESS	The Committee was advised the Executive Director Contract process item was not placed on the agenda until the Secretary/Treasurer Gwen Myers was present to participate in the discussion. It was agreed the item would appear on the November Executive Finance Committee agenda and the Committee's response provided at the November Board meeting. D. Adams will look into how Hillsborough County handles their County Administrator's review and contract process.
ADJOURNMENT	The meeting adjourned at 1:14 PM

APPROVALS

Motion (1) by Ed Narain to approve the August 27, 2026 Executive* Finance Committee Meeting Minutes. *second by Robin DeLaVergne. Motion carried (2-0).
Motion (2) by Ed Narain to send the proposed bylaws, and policies to the Board for their approval. Second by Robin DeLaVergne. Motion carried (2-0)

READ AND APPROVED BY:

_____

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