



EARLY LEARNING COALITION OF
BREVARD COUNTY, INC.
PO BOX 560692
ROCKLEDGE, FL 32956-0692
PHONE: (321) 637-1800
FAX: (321) 637-7244

**Board of Directors Meeting
Tuesday, January 19, 2021
4:00 p.m. Agenda**

I. Call to Order

Alan Bergman, Board Chair

II. Pledge of Allegiance and Mission Moment

III. Public Comment

IV. Introduction of new Faith Based Provider Rep

Alan Bergman, Board Chair

V. Early Education Ventures LLC – Douglas Solomon

VI. Minutes: Board meeting, November 17, 2020

ACTION ITEM

VII. Informational Reports

1. Minutes: Finance/Executive Committee, December 8, 2020

2. Executive Director's Report/ Finance Report

IX. New Business

X. Adjourn

Next full Board meeting February 16, 2020



EARLY LEARNING COALITION OF BREVARD COUNTY, INC.

MINUTES: Board of Directors Meeting

DATE/TIME: Tuesday, November 17, 2020 at 4:00 pm

LOCATION: Early Learning Coalition of Brevard, Conference Room, 2671 w Eau Gallie Blvd. Suite 102, Melbourne FL 32937

MEMBERS PRESENT: Alan Bergman, Khaled Jarrah, Caitlin Rice, Bill Drexler, Terri Barlow, Priscilla DeNino, Henry Perez, Althea Puzio, Patrick Culhane, Vince Denato, Robin Buckmaster, Don Lusk, Natalie Jackson, Linda Halpin (TEAMS), Olivia Nisip (TEAMS), Lori Huertas (TEAMS)

EXCUSED ABSENT Kelly Shaver, Linda Graham

STAFF PRESENT: Laura Gambino, Jeannie Williams, Harriet Paredes, Eneida Colon

GUEST/PUBLIC: Theresa Grimison President and CEO Community Foundation of Brevard

CALLED TO ORDER: Alan Bergman called the meeting to order and quorum was established 4:05 p.m. Pledge of Allegiance took place.

AGENDA ITEM	SUMMARY/DISCUSSION	ACTION/FOLLOW-UP
Mission Moment	Eneida Colon talks about the annual Toy Drive and how many families it helps.	No Action
Consent Items	<p>Alan Bergman asked for a Sergeant of Arms to attend board meetings. Discussion: This is better suited as a code of conduct addition to ELC Bylaws</p> <p>Minutes – September 25, 2020 Board of Directors meeting minutes</p> <p>Finance Report</p>	<p>Tabled</p> <p>Caitlin Rice makes the motion to approve. Khaled Jarrah seconded. The motion passed unanimously.</p> <p>Caitlin Rice makes the motion to approve the Finance report Report. Henry Perez seconded. The motion passed unanimously.</p>
Executive Directors report/Finance	<p>Laura Gambino reports:</p> <ul style="list-style-type: none"> Laura Gambino reports: State and Office of Early Learning (OEL) updates: 	No Action

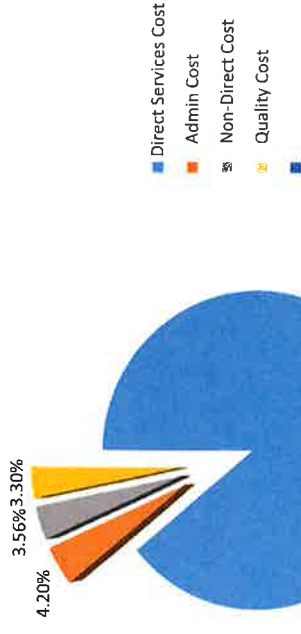
Report	<p>\$600,000 in overpayments. Waiting for OEL to send more info on the collection process. Khaled Jarrah requests information on the dispute process.</p> <ul style="list-style-type: none"> • Coalition update: Continue modified telework. Offices open to the public with appointment only. • Finance Report – Khaled Jarrah requests a one hour finance detail. • Provider meeting tentatively scheduled for February and April- Stay tuned • Fund development efforts ongoing with PNC Grow Up Great. • Community Outreach and Family Engagement events have started. Gearing up for the Toy Drive. • Business Leadership Institute is approved for three Quality Childcare Providers plus a mentor from Brevard. United Way partner supports this. 	
Board Governance	<ul style="list-style-type: none"> • Power Point 	No Action
Presentation	Theresa Grimison, President and CEO Community Foundation of Brevard, discussing grant and partnership ideas.	.
Adjourn	The meeting was adjourned at 5:10	Henry Perez motioned for the adjournment of the board meeting. Caitlin Rice seconded the motion. The motion passed unanimously

November 17, 2020 Board minutes were approved at the January 19, 2021 meeting:

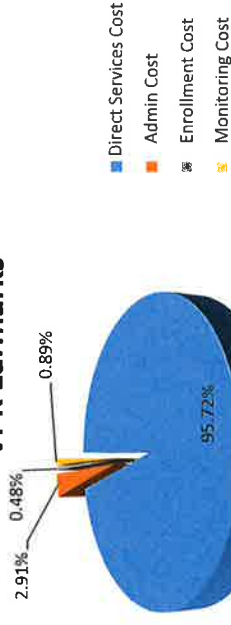
School Readiness				
Category of Spending	FY 20-21 Award	Actual thru 11/30/2020	Current %	Earmark/Restrictions
Award Amount	\$ 24,534,736			
Direct Services Cost	\$ 19,739,564	\$ 8,380,880	88.95%	Minimum 78%
Non-Slot Dollars:				
Admin Cost	\$ 1,223,945	395,569	4.20%	Maximum 5%
Non-Direct Cost	1,555,136	335,146	3.56%	
Quality Cost	884,968	310,599	3.30%	Minimum 4%
Total Non-Slot Dollars	\$ 4,795,172	\$ 1,041,314	11.05%	Maximum 22%
PDG Grant Services	\$ 127,314	\$ -	0.00%	
SR Program Assessment*	\$ 0	\$ -	0.00%	

* Award dollars not allocated by OEL Note: no separate allocation FY 20-21 (included in Quality dollars)

School Readiness Earmarks



VPK Earmarks



VPK				
Category of Spending	FY 20-21 Award	Actual thru 11/30/2020	Current %	Earmark/Restrictions
Award Amount	\$ 11,766,833			
Direct Services Cost	\$ 11,314,311	\$ 3,127,847	95.72%	Minimum 96%
Non-Slot Dollars:				
Admin Cost	\$ 305,905	\$ 95,208	2.91%	
Enrollment Cost	112,319	15,552	0.48%	Maximum 4%
Monitoring Cost	31,927	28,992	0.89%	
Total Non-Slot Dollars	\$ 450,150	\$ 139,752	4.28%	



EARLY LEARNING COALITION OF BREVARD COUNTY, INC.

MINUTES: Executive/Finance Committee Meeting
DATE/TIME: Tuesday, December 8, 2020 at 3:00 p.m.
LOCATION: 2671 W Eau Gallie Blvd Melbourne, FL 32935
MEMBERS PRESENT: Alan Bergman, Khaled Jarrah, Caitlin Rice (telephone), Teri Barlow
ABSENT:
STAFF PRESENT: Laura Gambino, Jeannie Williams, Dennise Milan
GUEST/PUBLIC: Marsh Brewersdorf - CPA
START TIME: 3:05 p.m.

AGENDA ITEM	SUMMARY/DISCUSSION	ACTION/FOLLOW-UP
Welcome and Call to Order	Alan Bergman called the meeting to order at 3:05 p.m.	No Action
Approval of Meeting Minutes	November 17, 2020 minutes were approved	Terri Barlow makes a motion to approve the November 17, 2020 minutes. Khaled Jarrah seconded. Unanimous
Introduction	Laura Gambino introduces Marsha Brewersdorf - CPA	No Action
Executive Director/Finance	Laura Gambino reports: <ul style="list-style-type: none"> State and Office of Early Learning (OEL) update calls weekly. AELC Board of Directors calls – weekly. OEL webinars – VPK Flex, Finance Director Training, PDG Grant Coalition update Continue modified telework. Reevaluate 12.3.2020 2018.2019 SR reconciliation in process and begin repayment Dec/Jan. Still outstanding Provider meeting tentatively scheduled for February and April- Stay tuned Fund development efforts ongoing with PNC Grow Up Great. Community Outreach and Family Engagement events have started. Annual Toy Drive event with Walmart. Business Leadership Institute is approved for three Quality Childcare Providers plus a mentor from Brevard. United Way partner supports this. Smartcare application project projected to launch January 2021. OEL phase IV cares grants to all contracted and non-contracted providers for additional support during COVID closures. Deadline met. Payments by December 31, 2020. OEL priority items include SR match report to legislature submitted September 1st and targeted Provider rate increase due to minimum wage hourly increases. Market rates in draft form now. 	No Action

	<ul style="list-style-type: none"> VPK Readiness Programs are in process with Flexible Innovative Options and VPK Progress Monitoring Pilot. There is additional focus from OEL on identifying current SR students who are not registered for VPK and enrolling as soon as possible. 	
Adjournment	Meeting was Adjourned at 3:33	Khaled Jarrah motioned for the adjournment of the Executive/Finance Committee meeting. Terri Barlow seconded the motion. The motion passed Unanimously.

December 8, 2020 ELC/Finance Committee Meeting Minutes Approved at January 7, 2021 ELC/Finance Meeting:



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Executive Director's Report - Laura Gambino Executive/Finance Meeting January 19, 2021

State and Office of Early Learning (OEL) Updates

- OEL Executive Director update calls - weekly
- AELC Board of Directors calls - weekly
- OEL Webinars – VPK Flex, Finance Director Training
- COVID-19 - Governor's EO 20-52 extended to February 27, 2021

Coalition Update:

- COVID-19 Operations and ELC Brevard Agency continue in a modified telework program. Reevaluation is completed each month based on local Brevard county Department of Health updates.
- Annual Toy Drive - We were able to provide toys to 52 families with a total of 143 children. The children's ages range from Infant to 16 years old. The families were so happy to hear they were nominated and so grateful. Toys were provided to SR families in 7 cities and areas all the way from Mims to Palm Bay. Some of the families that were nominated were in domestic violence shelters and/or homeless, single parents, foster parents and grandparents.
- Additionally, through our partnership with Beach 98.5 radio, we received a \$6,000 donation from Brandon Lape, EXP Realty. Brandon and his team have expressed interest in future partnership and fund development opportunities.
- Provider Giveaway – over 60 providers participated during Christmas week. Educational supplies, first aid/mask kits and health/wellness supplies were handed out to providers. Book Drive with Barnes and Noble brought 20 cases of books for distribution by our CCRR team for family engagement events and provider meetings.
- Smartcare program launch tentative for February 2021. Presentation by Douglas Solomon with Early Education Ventures, LLC.
- OEL Phase IV CARES grants paid to all providers December 23rd with a total additional funding support to providers of \$432,000.

PROUDLY SUPPORTED BY:



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- Finance Updates
 - Desk Review for expenditures Jan-June received complete and with no findings.
 - OEL Fiscal Monitoring report is attached for review and discussion. There is an increase of findings from 18.19 monitoring.
 - Single Audit process begins with Interim Finance Director in contact with auditors and has submitted initial request for finance statements.
 - Finance team update – Marsha Bewersdorf has joined the team as Interim Finance Director. She will be leading the finance staff through fiscal monitoring follow up, single audit for 19.20, managing team realignment, updating policy and procedures as outcome of audits and reviews.
- We are in process of termination of a provider with two locations in Merritt Island and Melbourne. The initial meeting is set for January 20th to meet with community licensing team and determine next steps.
- 2018-2019 SR Reconciliation and Repayments. Finalizing the overpayment amounts and negotiating repayment plans and tracking system by February 5th. Updates and repayments are updated to OEL monthly.
- OEL priority items include SR match report to legislature submitted September 1st and Targeted Provider Rate Increase with consideration of budgetary increase due to minimum wage increase. Market rates in draft form now.
- Additional priority items:
 - VPK and SR Proposed Rules for Statewide Contracts – impact mostly to Program Assessment Threshold Requirements
 - Child Care Deserts – mapgap project with UF to utilize mapping and zip code for capacity and fulfilling local child care deserts
 - VPK Flex and Progress Monitoring Programs are activated
 - Legislature – January 11-15th Committee week
 - Time Reporting Workgroup – statewide planning with small workgroup of ELC ED, serving on this work group.
 - Finance Director and Wipfli Trainings for all new FD statewide – Jan 25th for OEL training and Wipfli is Feb-May
- Literacy Week – January 25th – 30th see attached memo. Focus is *My Community and Me!*
 - Book Selections and Simultaneous reading activity for Wednesday, Jan 27th 9:am EST

PROUDLY SUPPORTED BY:



LEAD BREVARD'S BOARD GOVERNANCE WORKSHOP

with Dave Sternberg, Loring Sternberg and Associates



ENGAGE YOUR BOARD IN DYNAMIC GOVERNANCE AND FUNDRAISING

About the workshop: Back by popular demand! Build the capacity of your board/your organization. During this interactive day, you'll learn from Dave Sternberg and your peers and gain knowledge of the major building blocks of an effective board.

Areas of discussion include:

- How to identify, recruit and orient board members
- Board roles and responsibilities
- Effective board structure
- The board's role in fundraising

Bring your board members and leadership team to this day-long seminar and catch some of Dave Sternberg's enthusiasm for excellence in board governance and fundraising.

FRIDAY, JANUARY 22, 2021

8:00 - 8:30 AM Networking 8:30 AM - 4:00 PM Workshop

Additional Sign On/Location Details Coming Soon

TICKET INFORMATION

New for 2021!

With funding support from the Community Foundation for Brevard, the Paul and Shirley Friedland Fund and the Marilyn and Walter Grace Fund, LEAD Brevard is offering a 'BOGO' until funds are expended.

Purchase one ticket at full price and get a second 'free'.

Individual admission
\$85.00

COUPON CODE:
NEWYEAR

Admission includes access to the virtual event, materials and a coupon for a continental breakfast.

L E A D (321) 632-8222 | LEADBrevard.org
B R E V A R D 123 Barton Blvd, Suite 101
Rockledge, FL 32955

With
Support
From:  Community
Foundation
FOR BREVARD

**CLICK HERE TO
REGISTER**

MEMBERSHIP

Not a member yet? [CLICK HERE](#) and enjoy member benefits today!

Laura Gambino

From: LEAD Brevard <candice@leadbrevard.org>
Sent: Friday, January 15, 2021 10:17 AM
To: Laura Gambino
Subject: Limited BOGO's Available! Register Now! LEAD Brevard's Board Governance Workshop!

If you're having trouble viewing this email, you may [see it online](#)

 Tell Friend

L | E | A | D
B R E V A R D

BOARD GOVERNANCE WORKSHOP

If you serve on a board(s) or are seeking a board service volunteer position – or if you are a staff member working with a board of directors – you'll benefit from attending this workshop. Here's what several of last year's attendees had to say:

"Tactical, actionable for board members."

"Role & function of board; fundraising section was very beneficial!"

"A great road map for board recruitment and retention."

**CLICK HERE TO
REGISTER**

ELC 22 – Early Learning Coalition of Brevard County, Inc.
Exit Conference Memo
Monitoring Period: November 1, 2018 – September 30, 2020
Monitoring Dates Onsite: December 14, 2020 – December 18, 2020

Date: December 18, 2020

Time: 4:00 pm

Individuals Attending:

Onsite Monitoring Team Members	Jaime Bardee
	Nick Seibert
	Michelle Coppola
OEL Staff Members	Laura McKinley
	Sheree White
Entity Management Team Members	Laura Gambino
	Kristen Johnson
	Jodi Ammons
	Marsha Bewersdorf

I. Introduction

1. Review Purpose of Engagement

- a. Subrecipient monitoring is a required grant award requirement for entities receiving Federal and/or State funds for SR/VPK programs' administration.
- b. The purpose of monitoring is to assist in making improvements during the program year that enhance operations and/or compliance with applicable grant program rules.
- c. The Florida Office of Early Learning (OEL) has contracted with RSM US, LLC (RSM) to perform onsite financial monitoring procedures.
- d. The scope for 2020-21 fiscal monitoring includes sampling selected areas of operations to (1) examine processes and internal controls, (2) determine the extent of compliance with federal and state grant program requirements, (3) identify corrections that may be required, and (4) to discuss related strengths or weaknesses that are noted during this process.

2. Summary of Finding(s) and Observation(s)

- a. The Entity resolved two of two findings from the prior monitoring period.

3. The entity has been extremely helpful and responsive in completing monitoring tasks.

ELC 22 – Early Learning Coalition of Brevard County, Inc.

Exit Conference Memo

Monitoring Period: November 1, 2018 – September 30, 2020

Monitoring Dates Onsite: December 14, 2020 – December 18, 2020

Category	Status of current period draft results				Status of prior period findings		
	Finding(s)	Item(s) Requiring Additional Information	Observation(s)	Item(s) for OEL Follow-Up	Resolved	Partially Resolved	Unresolved
1.0 - PCAP Implementation	-	-	-	-	-	-	-
2.0 - Financial Management Systems	1	-	1	2	-	-	-
3.0 - IC Environment	6*	-	-	-	-	-	-
4.0 - Cash Management	3	-	-	-	-	-	-
5.0 – OEL's Statewide Information System	-	-	-	-	-	-	-
6.0 - Prepaid Item(s)	-	-	-	-	-	-	-
7.0 - Cost Allocation Plan & Disbursement Testing	-	-	-	-	-	-	-
8.0 - Travel	-	-	-	-	-	-	-
9.0 - Purchasing	2	-	-	-	-	-	-
10.0 - Contracting	-	-	-	-	-	-	-
11.0 - Subrecipient Monitoring	-	-	-	-	2	-	-
Total	12*	-	1	2	2	-	-

*Represents one or more draft issues/findings that may be scope-impacted (e.g., not included in the draft report).

Materiality threshold

Note: OEL has implemented a materiality threshold as part of its ongoing efforts to enhance efficiency and effectiveness of this oversight and reporting process. All results from the onsite monitoring visit will be shared with your entity's management team during this exit conference, and instances involving small dollar amounts may, at OEL's discretion, be omitted from the draft/final monitoring reports. All draft discussion items impacted by this materiality threshold will be marked and/or highlighted for you in this memo.

II. Review of Testing Results:

1.0 Preventive Corrective Action Plan (PCAP)

Prior Period Finding # ELC 22-2018-19-001

Subrecipient monitoring – *Missing required federal data elements in contract*

Finding/Condition: During our detailed testing of one sampled subrecipient contract (with School Board of Brevard County totaling \$261,500), we noted missing federal and state data elements, which are required for subawards and must be provided to subrecipient entities.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 22-2018-19-002

Subrecipient monitoring – *Missing required federal processes for subrecipient*

Finding/Condition: During our detailed testing of one sampled subrecipient contract (with School Board of Brevard County totaling \$261,500), we noted missing risk assessment processes, which are required for subawards and must be completed by non-federal entities.

Status: **Corrective actions resolved.**

- a. Finding(s): None noted.
- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for OEL Follow-up: None noted.

2.0 Financial Management Systems

- a. Finding(s):

Finding # ELC 22-2020-21-001

Financial management systems – *Outdated policies and procedures*

Finding/condition: During our detailed testing, we noted the Coalition’s policies and procedures are not current.

- During onsite staff interviews, one theme raised with overwhelming consistency was about the current working set of policies and procedures utilized by the Coalition.
 - With the recent turnover in leadership and finance areas, staff noted that the majority of policies and procedures need to be reviewed and updated to ensure conformity with current OEL requirements.
 - Monitors noted upon inspection most policies and procedures were last reviewed or updated many years ago (over 10) with numerous references to superseded guidance.
 - Specific instances of lack of policies and procedures identified in internal controls include, but may not be limited to, identifying all current revenue sources and associated regulations and restrictions, and procedures in place to verify the basic criteria for acceptable matching activities.
 - Specific instance of lack of policies and procedures identified in cash management for staff instructions on the frequency of grant drawdowns.
 - Specific instance of lack of policies and procedures identified in purchasing as the procurement policy does not identify a spending threshold requiring board approval (typically set at Category II level since competitive procurements are triggered at this \$35,000 amount).
- b. Item(s) requiring Additional Information: None noted.
 - c. Observation(s):

ELC 22 – Early Learning Coalition of Brevard County, Inc.
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Observation # 1

Financial management systems – *Coalition needs an experienced finance director*

During onsite testing tasks, we noted a Coalition process that may benefit from review by the Coalition. Monitor noted the Coalition currently does not have an experienced finance director and relied on a consultant to provide guidance on financial support requests during the monitoring period. The Coalition's current acting finance director is a staff member from the family services section. Given that the Coalition is starting to review and update the finance policies and procedures, finance and accounting experience is crucial for this role. We noted multiple instances of impaired ELC operations related to the issues as described in these report findings.

If left unaddressed the Coalition has an increased risk of fraud, inadvertent staff errors, unclear or inconsistent documentation, unsupervised financial activities and other instances which could result in future monitoring findings or potential questioned costs. We recommend the Coalition hire an experienced finance director and coordinate with OEL for follow up and technical assistance.

d. Item(s) for OEL Follow-up:

The issues described here represent matters impacting the current fiscal monitoring cycle. These are not monitoring report findings or observation comments, and will not be included in the ELC's 2020-21 monitoring report. These comments have been presented here for management discussion purposes only.

Items with potential impact on 2020-21 fiscal monitoring

OEL has identified four items that potentially impact the current monitoring cycle. The planned onsite monitoring tasks remain unchanged for your entity. However, all test results may not be disclosed in the monitoring report.

- Your entity activated the optional extension request made available by OMB for updating procurement policies by December 2018.
- The entity's SR Coalition Plan was updated for 2020-21 and there may be required corrections or updates that are still pending. **Status of each entity's policy updates will be verified.*
- Effective July 1, 2018, the entity/ELC implemented a Purchase Order process (if not already in place) to strengthen its current disbursements control systems. All related procedures occurred (and went into effect) during the monitoring period for this report.
- Technical assistance efforts by OEL are planned for program years 2019-20 and 2020-21 on time reporting requirements for entity staff and salary/compensation-related issues.

Our onsite team performed 2020-21 monitoring tasks as planned identified one finding in monitoring/operating categories impacted by the above-described transition items.

ELC 22 – Early Learning Coalition of Brevard County, Inc.
Exit Conference Memo
Monitoring Period: November 1, 2018 – September 30, 2020
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These findings/observations are summarized in this exit conference memo for discussion with your management team and OEL. Note:

- OEL's monitoring tests are performed on a sampling basis. Instances of noncompliance may exist that were not identified.
- Further analysis of these policies for adequacy and compliance with federal/state grant program laws, rules and regulations is not part of this year's scoped onsite monitoring tasks.
- OEL staff will provide additional information and will be available to offer technical assistance on recommended policy disclosures in separate correspondence to the entity/ELC.

Item #1 – Help resolve FY2019-20 Enhanced Field Modernization (EFS Mod) issues

Single Statewide Information System (SSIS)

The Office of Early Learning (OEL) has experienced difficulties in the implementation and functionality of its client and data management system, specifically data migration and the Voluntary Prekindergarten (VPK) and School Readiness attendance modules. The impact on the Early Learning Coalitions (ELCs) and Redlands Christian Migrant Association (RCMA) is limited to the overpayments and/or underpayments of child care providers (providers) for 2018-19. The absence of full EFS Mod system functionality for all twelve months of FY2018-19 prevented the Early Learning Coalitions (ELCs) and Redlands Christian Migrant Association (RCMA) from complying with monthly reconciliation/invoice submission requirements as instructed in OEL's grant agreements.

OEL also experienced some system functionality issues for FY2019-20; however, the magnitude and occurrences of issues were significantly lower than the prior year. The nature of these issues can be described as system and process implementation errors, which resulted in intermittent impacts on monthly reconciliation/invoice submission requirements to OEL and minimal overpayments and/or underpayments to providers during FY2019-20.

EFS Mod-related issues did not impact the scope of OEL's 2019-20 and 2020-21 financial monitoring processes or the related fiscal operations for the ELCs or RCMA. OEL communicated these issues to the ELCs, RCMA and to firms providing professional accounting and auditing services for the 2018-19 and 2019-20 fiscal year audits. OEL also implemented procedures to reconcile provider payments, with an emphasis on provider underpayments during the 2018-19 fiscal year, and the development of procedures and tools to assist ELCs and RCMA with repayment plans for provider overpayments. In addition, OEL sought and was granted approval for a CCDF State Plan amendment from the U.S. Department of Health and Human Services to waive recovery requirements of provider overpayments under a specific dollar threshold. OEL continues to provide support and assistance to the ELCs and RCMA and work to minimize any disruptions to services or operations.

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Item #2 - Provide technical assistance on federal/state grant program time-reporting rules

During FY2019-20 and FY2020-21 monitoring tasks, we noted ELC policies and internal controls that may require further analysis. Issues related to time-reporting and accrued leave processes have been identified at multiple ELCs. We noted no instances of impaired ELC operations related to these issues at this ELC. However, we recommend OEL coordinate with the ELC to review federal/state grant program accrued leave processes and time reporting rules. Potential policy revisions and/or staff training assistance may also be provided as needed on related time reporting topics.

3.0 Internal Control Environment

a. Finding(s):

Finding # ELC 22-2020-21-002

Internal control environment – *Lack of internal controls evidence – missing documentation of an employee’s job description*

Finding/condition: During our detailed testing, we noted incomplete evidence of the Coalition’s internal control processes. *Note: Although the Coalition’s documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Criteria: ELC’s 2020-21 Annual Internal Control Questionnaire (ICQ) –

- ICQ – Part 1 – Control Environment, Question #27 queries – “Are job responsibilities formally documented and reviewed annually by management and other individuals in positions of significant influence over the employee’s area of operation?”

The Coalition answered “Yes” to this question, however the onsite team noted one of five sampled employees lacked evidence of the employee with initials M.Le. In reviewing and signing their job description upon hiring. Additionally, one of the five sampled employees, employee with initials R.U., lacked evidence of an annual review.

Finding # ELC 22-2020-21-003

Internal control environment – *Lack of internal controls evidence – HR personnel files missing staff training documentation*

Finding/condition: During our detailed testing, we noted incomplete evidence of the Coalition’s internal control processes. *Note: Although the Coalition’s documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Criteria: ELC’s 2020-21 Annual Internal Control Questionnaire (ICQ) –

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- ICQ – Part 1 – Control Environment, Question #29 queries – “Are sufficient training opportunities to improve competency and update employees on new policies and procedures available?”

The Coalition answered “Yes” to this question. However, during testing of one of five salary and personnel files, the onsite team noted the Coalition does not have training rosters or sign-in sheets for job competency training completed for the employee with initials R.U.

Finding # ELC 22-2020-21-004

Internal control environment – *Lack of internal controls evidence – missing documentation of an appropriate reviewer for members of management’s credit card statements*

Finding/condition: During our detailed testing, we noted incomplete evidence of the Coalition’s internal control processes. *Note: Although the Coalition’s documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Criteria: ELC’s 2020-21 Annual Internal Control Questionnaire (ICQ) –

- ICQ – Part 2 – Administrative Operations, Question #79 queries – “Does someone from the appropriate level of supervising (not subordinates) management or governing board member review credit card, debit card or employee reimbursements for entity management purchases?”

The Coalition answered “Yes” to this question, however the onsite team noted two of two sampled monthly credit card statements (for June 30, 2020 and November 30, 2019) lacked evidence of review/approval by an appropriate independent reviewer. The Coalition’s Credit Card Purchases Procedure states an independent review process is in place for purchases made by members of the management team but does not identify who can perform this review. Currently, the Coalition has a subordinate of the Executive Director performing this review.

Finding # ELC 22-2020-21-005

Internal control environment – *Lack of internal controls evidence – missing documentation of conflict of interest statements for all board members*

Finding/condition: During our detailed testing, we noted incomplete evidence of the Coalition’s internal control processes. *Note: Although the Coalition’s documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Criteria: ELC’s 2020-21 Annual Internal Control Questionnaire (ICQ) –

- ICQ – Part 2 – Administrative Operations, Question #86 queries – “Are conflict of interest statements maintained for individuals with responsibility for

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procuring goods or services (e.g., evaluation team, project managers or board members?”

The Coalition answered “Yes” to this question; however, the onsite team noted four of eighteen board members did not have conflict of interest forms on file for the current fiscal year. Board members with the initials of O.N., B.D., L.G., and K.S. do not have forms on file.

Finding # ELC 22-2020-21-006

Internal control environment – *Lack of internal controls evidence – missing documentation of employee background screening*

Finding/condition: During our detailed testing, we noted incomplete evidence of the Coalition’s internal control processes. *Note: Although the Coalition’s documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Criteria: ELC’s 2020-21 Annual Internal Control Questionnaire (ICQ) –

- ICQ – Part 2 – Administrative Operations, Question #97 queries – “Does the entity have the following background screening processes? – Does the organization keep background screening information in a separate, confidential file and in a secured location?”

The Coalition answered “Yes” to this question, however the onsite team noted one of five sampled employees lacked evidence of background screening completion. Employee with initials M.Lu. had a background screening prior to hire date but the Coalition could not provide documentation.

Finding # ELC 22-2020-21-007* numbered for discussion/presentation purposes.

The issues described below represent matters noted during the current fiscal monitoring cycle. They do not represent a monitoring report finding or observation comment, and they have been presented here for management discussion purposes only. These comments will not be included in the ELC’s 2020-21 monitoring report. See comments in Section 2.0 for more information.

Internal control environment – *Lack of internal controls evidence – paid lunch breaks and compensatory time allowed for salaried employee in Employee Handbook*

Finding/condition: During our detailed testing, we noted incomplete evidence of the Coalition’s internal control processes. *Note: Although the Coalition’s documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

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Criteria: ELC’s 2020-21 Annual Internal Control Questionnaire (ICQ) –

- ICQ – Part 2 – Administrative Operations, Question #101 queries – “Does the entity have the following Time/Leave reporting and Separation processes in place? - Does the entity have a policy for staff describing the procedures for preparing personnel activity reports (PARs)?”

The Coalition answered “Yes” to this question, however the onsite team identified that the Employee Handbook states the Coalition provides paid lunch and rest periods on top of PTO. The handbook provides a prorated schedule of the allotted minutes per day of paid lunch break depending on the number of hours of regularly scheduled hours of work. Additionally, exempt employees may receive compensatory leave at the discretion of the Executive Director for extenuating circumstances since they are not eligible for paid overtime. CFR Part 200.430 states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. Furthermore, the records must provide reasonable assurance that the charges are accurate, allowable, properly allocated and necessary/reasonable for the performance of grant program services/activities. Payments for staff lunch breaks are not allowable grant program costs.

- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for OEL Follow-up: None noted.

4.0 Cash Management

- a. Finding(s):

Finding # ELC 22-2020-21-008

Cash Management – *Bank reconciliations not performed, reviewed, and approved in a timely manner*

Finding/Condition: During our detailed testing, we noted that fourteen of the fourteen sampled bank reconciliations were not performed, reviewed, or approved in a timely manner. The Coalition maintains seven bank accounts: operating, sweep, payroll, HSA, SR, VPK, and Corporate. Each of the reconciliations performed for the months of November 2019 and June 2020 were not signed and date stamped as performed, reviewed, or approved until November 12, 2020. Per ELC’s Bank Account Procedure, “All Bank Accounts shall be reconciled against the General Ledger on a monthly basis within 15 working days of receipt of statement by the Director of Business Operations.”

Finding # ELC 22-2020-21-009

Cash Management – *Interest income not remitted timely*

Finding/Condition: During our detailed testing, we noted that the Coalition remitted the required School Readiness and Voluntary Prekindergarten interest income on

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August 27, 2020. OEL program guidance 240.01 requires the remittance of interest income within 30 days after the end of the fiscal year.

Finding # ELC 22-2020-21-010

Cash Management – *Unauthorized use of a federal grant for SR match*

Finding/Condition: During our detailed testing, we noted the Coalition used the Brevard County Development Services Block Grant (CDBG) for School Readiness Match. The CDBG is funded by the U.S. Government under Title I of the Housing and Community Development Act of 1974 (HUD). These grant funds can not be used as School Readiness (SR) match.

- **Date:** 6/30/2020; **Fund Code:** SR Match; **Funding Source:** U.S. Government under Title I of the Housing and Community Development Act of 1974 (HUD); **Amount:** \$76,068.38; **Grant period:** FY 2019-20; **Vendor/Payee:** Brevard County CDBG; **Description:** Subsidized early learning and child care services program.
- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for OEL Follow-up: None noted.

5.0 OEL Statewide Information System Reporting and Reconciliation

For 2020-21, testing for this objective is outside the scope of any contracted onsite financial monitoring services.

6.0 Prepaid Program Item(s) – N/A for ELC in current monitoring period

7.0 Cost Allocation and Disbursement Testing

- a. Finding(s): None noted.
- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for OEL Follow-up: None noted.

8.0 Travel

- a. Finding(s): None noted.
- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for OEL Follow-up: None noted.

9.0 Purchasing

- a. Finding(s):

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Finding # ELC 22-2020-21-011

Purchasing – *Failure to complete multiple required competitive procurement processes – lack of competitive bidding and improper vendor selection*

Finding/Condition: During our detailed testing, we noted that one of the five sampled purchases was not competitively bid, even though it exceeds the Category 2 threshold of \$35,000. Additionally, it was noted that the ELC did not select the lowest cost vendor, but selected the vendor whose price was closest to the amount of funds they needed to expend before year-end so they did not have to return the excess funding.

- **Date:** 6/30/2020; **Fund Code:** VPK; **Funding Source:** VPK – Voluntary Prekindergarten; **Amount:** \$69,560.12; **Grant period/OCA Code:** FY 2019-20 /VPADM; **Vendor/Payee:** Discount School Supply; **Description:** VPK supplies; **Issue(s):** Did not perform competitive bidding process and did not select lowest price vendor.

Finding # ELC 22-2020-21-012

Purchasing – *Missing multiple instances of required procurement process – adequate number of quotes, cost analysis, and CMBE*

Finding/Condition: During our detailed testing, we noted that three of the five sampled purchases are missing multiple instances of documentation required by State purchasing rules. The missing documentation includes: obtaining adequate number of quotes per procurement policy, documenting that costs were appropriately considered prior to purchase, and documenting a quote from a CMBE vendor or providing a reason why the quote was unavailable.

- **Date:** 5/3/2019; **Fund Code:** SR; **Funding Source:** SR – School Readiness; **Amount:** \$12,801.30; **Grant period/OCA Code:** FY 2019-20 / 97BBA, VPADM; **Vendor/Payee:** Spherion Staffing LLC.; **Description:** Wordpress Maintenance and Hosting; **Issue(s):** Did not obtain adequate number of quotes per procurement policy, did not document that costs were appropriately considered prior to purchase, and did not document quote from CMBE vendor or provide reason why quote was unavailable.
- **Date:** 10/1/2019; **Fund Code:** SR/VPK; **Funding Source:** SR – School Readiness, VPK – Voluntary Prekindergarten; **Amount:** \$10,680.00; **Grant period/OCA Code:** FY 2019-20 / 97QI4; **Vendor/Payee:** iHeartMedia; **Description:** Radio Advertising; **Issue(s):** Did not obtain adequate number of quotes per procurement policy, did not document that costs were appropriately considered prior to purchase, and did not document quote from CMBE vendor or provide reason why quote was unavailable.

- **Date:** 6/30/2019; **Fund Code:** SR/VPK; **Funding Source:** SR – School Readiness, VPK – Voluntary Prekindergarten; **Amount:** \$413.00; **Grant period/OCA Code:** FY 2019-20 / 97BBA, VPADM; **Vendor/Payee:** Ford & Harrison; **Description:** General Employment Matters; **Issue(s):** Did not document quote from CMBE vendor or provide reason why quote was unavailable.

- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for OEL Follow-up: None noted.

10.0 Contracting

- a. Finding(s): None noted.
- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for OEL Follow-up: None noted.

11.0 Subrecipient Monitoring – N/A for ELC during current monitoring period

III. Extension Required for Any Open Item(s)? No

IV. Reporting

1. The RSM onsite team will provide a draft report to OEL (and a copy to the entity) by January 7, 2021, after conclusion of testing.
2. ELC will provide comments on the draft report to the RSM onsite team and OEL's FMSAS staff within 14 calendar days of receipt of the draft report. This review will focus on notifying RSM and OEL of report typos or errors in the accuracy of the description of the findings and observations noted during test work.
3. During the review process, findings and observations may be added, removed, or edited. Prior to issuance of a final report, the ELC will have an opportunity to review a second draft, if needed.
4. RSM will issue the final report to OEL and a copy to the entity within 10 days of OEL's acceptance of the draft report.

V. Preventive/Corrective Action Plan (PCAP)

1. A PCAP response will be due to OEL within 30 calendar days after the release of the final report if the Entity's 2020-21 final monitoring report contains finding(s). This response and all questions about the PCAP process must be sent by e-mail to OEL's FMSAS staff.
2. OEL has prepared guidance on the preparation of PCAPs, which will be forwarded to you once the final report is released.

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VI. Tentative Scheduling for your next fiscal monitoring visit

Please note: To help improve OEL's scheduling process next year, you can make a tentative reservation now for your 2021-22 onsite fiscal monitoring visit. Please select one of the following choices.

_____ The entity prefers to wait; no dates for 2021-22 can be provided at this time.

_____ The entity would like OEL to schedule the 2021-22 onsite fiscal monitoring visit at the same time as this year's visit.

_____ The entity would like to reserve one of the following dates for the 2021-22 onsite fiscal monitoring visit (*please list in order of preference*):

VII. Signatures for Exit Conference Attendees

Signatures included below indicate the individuals who participated in and received disclosed information for the entity's fiscal monitoring exit conference.

Acknowledged by: _____
(Onsite Team Lead) (Date)

Acknowledged by: **Laura Gambino** Digitally signed by Laura Gambino
DN: cn=Laura Gambino, o=Early Learning Coalition of
Brevard County, ou, email=lgambino@elcbrevard.org, c=US
Date: 2020.12.18 17:08:12 -05'00'
(Entity Executive Director) (Date)

Acknowledged by: **Kristen Johnson** Digitally signed by Kristen Johnson
DN: cn=Kristen Johnson, o=Early Learning
Coalition of Brevard, ou,
email=kjohnson@elcbrevard.org, c=US
Date: 2020.12.18 17:13:04 -05'00'
(Entity Director of Operations & Administration) (Date)

2021 Celebrate Literacy Week, Florida!



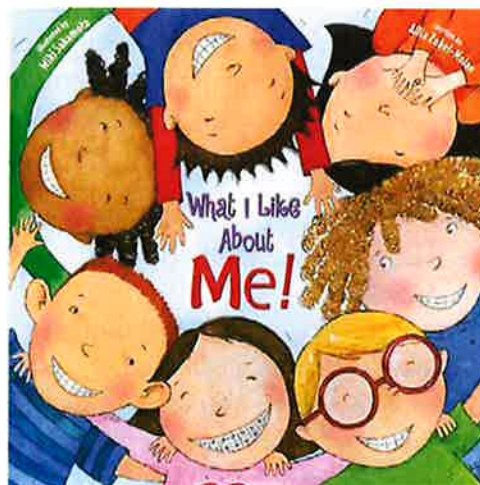
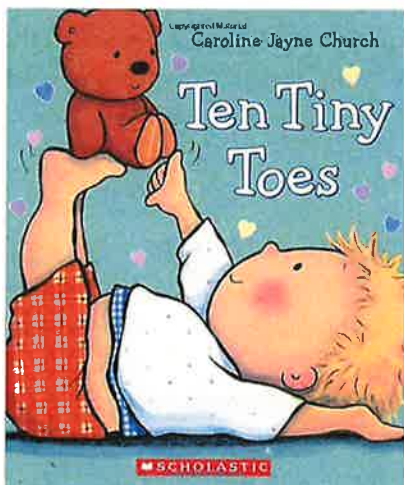
The Just Read, Florida! Office and the Florida Department of Education (FDOE), in partnership with other FDOE offices, the Office of Early Learning (OEL), school districts, early learning coalitions and numerous other state agencies, are pleased to announce the annual statewide *Celebrate Literacy Week, Florida!* (CLW). The event will take place the week of **January 25 – 30, 2021**.

The 2021 CLW theme is **Humanity tells a story: What's YOUR chapter?** and lends itself to our early childhood theme of ***My Community and Me!*** Today's youngest learners can reflect on the friends in their community, as well as who they are as individuals. As educators, we have a tremendous opportunity to encourage and build community within our classrooms while also encouraging the love of reading every day with the young children we serve.

Please join us in this year's **simultaneous reading activity** on **Wednesday, January 27, at 9 a.m. (EST)**. Providers will spread the love of literacy in their homes, centers and schools by reading ***Ten Tiny Toes* by Caroline Jayne Church** to infants and toddlers (birth to 3-year-olds), and ***What I Like About Me* by Allia Zobel-Nolan** to preschoolers (3- to 5-year-olds). We have included in this notice several supporting resources (suggested books, expansion activities and targeted standards) which you may find useful as you plan for this year's CLW activities.

The foundation for reading begins at birth, as a child's early experiences with books and language lay the groundwork for future success in learning to read. When you read, talk or play with children, their brains are stimulated and build the connections that become the building blocks for reading. Brain development research shows that the development of language and literacy skills begins at birth, and reading aloud to children every day increases their brains' capacity for language and literacy skills.

Reading a book to young children is not only one of the best activities to stimulate language and cognitive skills, but it also builds motivation for reading with curiosity and memory. The more words parents and caregivers use when speaking to an infant, the more words infants will recognize and use as they begin to speak.



Expansion Activities for *Ten Tiny Toes* by Caroline Jayne Church Infant/Toddler (Birth to 3-year-olds)

Following the simultaneous reading, teachers may want to provide one or more of these activities for the children in their class.

Activity: Diapering Experience

Young infants experience and learn about their world through participating in daily routines. A simple daily routine such as diapering can expose children to every developmental domain!

Create a diapering routine around a favorite book, such as *Ten Tiny Toes*. As you are carrying the infant to the diapering station, recite the story in the book. As you are changing the diaper, smile and point to baby's body parts and repeat the words, "Mouth, ears, eyes, nose, arms, belly, legs and ten tiny toes." When diapering is complete, say "touch your belly, laugh and giggle!" Over time, babies will begin to identify their body parts, as well as anticipate an enjoyable interaction with their caregiver.

Standards:

- **Physical Development** - Exhibits body awareness and starts to move intentionally.
- **Approaches to Learning** - Attends to sights, sounds and people for brief and increasing periods of time and tries to produce interesting and pleasurable outcomes.
- **Social and Emotional Development** - Experiences and develops secure relationship with primary caregiver; begins to respond positively to familiar rituals and routines initiated by familiar adult.
- **Language and Literacy** - Responds to gestures of adults; begins to look at familiar people, objects, or animals when they are named; shows enjoyment of the sounds and rhythm of language.
- **Mathematical Thinking** - Attends to objects in play, such as reaching or looking for more than one object.
- **Scientific Inquiry** - Shows curiosity about own body structure.
- **Social Studies** - Begins to explore characteristics of self.
- **Creative Expression Through the Arts** - Uses movement to show increasing body awareness in response to own environment.

Activity –Body Parts

Using the book *Ten Tiny Toes* as a reference, a child may explore various body parts with the help of his teddy bear. Use a teddy bear to gently point out the infant's corresponding body parts as you read the book. Invite a toddler to find the bear's mouth, ears, eyes, nose, belly, arms, legs and toes as you read. The child may enjoy moving the bear or his own body along with the motions in the book. Take this opportunity to introduce the words giggle, wiggle, and bend.

Standards:

- **Physical Development** - Demonstrates use of large muscles for movement, position, strength and coordination
- **Social and Emotional Development** - Develops positive relationships with adults; develops sense of identity and belonging through play.
- **Language and Literacy** - Shows an understanding of words and their meanings (receptive); shows motivation for and appreciation of reading.
- **Scientific Inquiry** - Demonstrates knowledge related to living things and their environments.

Activity: Color the Body Part

Have the child lie down on a large sheet of paper and trace around their body with a watercolor marker or crayon. Ask the child to color or paint different parts of their "paper" body. Use the body parts from the story *Ten Tiny Toes*. Ask them to color their hands green or their feet blue. Have items such as hats, socks, shirts and pants for the child to place on the appropriate body part. Ask the child to put the hat on the head, the socks on the feet, etc.

Standards:

- **Language and Literacy** - Shows an understanding of words and their meanings (receptive); uses increased vocabulary to describe objects, actions and events (expressive).

Activity: Lather Up

Use playtime to review body parts identified in the book (*mouth, ears, eyes, nose, etc.*). Give the child a doll to hold. Then, use a soft washcloth and pretend to wash the doll. Say, "Oh no, the doll is dirty. We need to wash her face." Pretend to wash the doll's face with the washcloth. Then say, "Oh no, the doll has dirty hands. Can you wash the doll's hands?" Give the child the washcloth and let them wash the doll's hands. Have the child wash the doll's body parts that were named in the story *Ten Tiny Toes*. Then ask the child to pretend to wash their own nose, hands, feet, knees and other body parts.

Standards:

- **Physical Development** - Responds to and initiates care routines that support personal hygiene.
- **Scientific Inquiry** - Uses senses to explore and understand their social and physical environment; begins to identify some sense organs.

Activity: Body Puzzle

Create cards with photos of the various body parts shown in the story *Ten Tiny Toes*. Place a piece of Velcro or a magnetic strip on the back of each card. As you place the card on a flannel board or metal baking pan, identify the body part, have the children repeat the word and point to the same part on their own body. Older children can find the card with the correct body part and place it on the board themselves. This activity can be introduced at circle time and used during small groups and center time for individual use as appropriate.

Standards:

- **Language and Literacy** - Shows an understanding of words and their meanings (receptive); uses increased vocabulary to describe objects, actions and events (expressive).

Expansion Activities for *What I Like About Me* by Allia Zobel-Nolan Preschool (3- to 5-year-olds)

Activity: Find the Rhyming Words

Children will identify the rhyming words on each page in the book *What I Like About Me!* when read aloud.



Rhyming word guide

Page 1 great/straight
Page 2 misty/twisty
Page 3 ball/tall
Page 4 fun/one
Page 5 giggle/wiggle
Page 6 teachers/features
Page 7 white/bright
Page 8 distinguished/English
Page 9 spot/hot
Page 10 eight/great
Page 11 petite/feet
Page 12 great/celebrate

Standards: Language and Literacy - Listens and matches rhyming, volume, and pitch of rhymes, songs, and chants.

Activity: Paper Plate & Self Portrait

Provide children with a variety of paper plate sizes. Have each child pick out the materials they would like to use before actually creating their self-portraits. The activity can be done during free choice or small groups. Using the mirror, they look at their eyes, nose, mouth, ears and hair and talk about which materials would best reflect their features. The children can count how many eyes and ears they have on their plate. Have fun with this activity, and remember it's about self-expression.



Supplies: Paper plates, tissue paper, yarn, crayons or markers, construction paper, pom-poms, buttons, popsicle sticks, pipe cleaners, googly eyes, safety scissors, glue, fabric

Standards:

- **Physical Development** - Demonstrates increasing precision, strength, coordination, and efficiency when using hand muscles for play and functional tasks.
- **Approaches to Learning** - Approaches daily activities with creativity and inventiveness.
- **Social and Emotional Development** - Develops sense of self-awareness and independence.
- **Language and Literacy** - Uses increased vocabulary to describe objects, actions and events (expressive).

- **Mathematical Thinking** - Immediately recognizes without counting the number of objects in a set of four objects.
- **Scientific Inquiry** - Uses senses to explore and understand their social and physical environment.
- **Social Studies** - Identifies characteristics of self as an individual. Identifies the ways self is similar to and different from peers and others.
- **Creative Expression Through the Arts** - Uses imagination and creativity to express self with intention using a variety of open-ended, process-oriented, and diverse art materials. Uses appropriate art vocabulary to describe own art creations and those of others.

Activity: "All About Me" Mirror

The children will create an "All About Me" mirror and describe their individual facial features and characteristics. For example, "I see two brown eyes." First, the children will draw a mirror shape on card stock and cut it out. They will then cut out a circle or oval shape from tin foil paper and glue it onto the cardstock. The children can decorate around the mirror using various art materials.

Example Materials: Safety scissors, tin foil, glue sticks, large tongue depressors, two different color cardstock paper (thick), crayons and pencils



Standards:

- **Physical Development** - Demonstrates increasing precision, strength, coordination and efficiency when using hand muscles for play and functional tasks.
- **Approaches to Learning** - Approaches daily activities with creativity and inventiveness. Social and Emotional Development - Develops sense of self-awareness and independence. Language and Literacy - Uses increased vocabulary to describe objects, actions and events (expressive).
- **Mathematical Thinking** - Creates two-dimensional shapes using other shapes (e.g., putting two squares together to make a rectangle).
- **Scientific Inquiry** - Uses senses to explore and understand their social and physical environment.
- **Social Studies** - Identifies characteristics of self as an individual; identifies the ways self is similar to and different from peers and others.
- **Creative Expression Through the Arts** - Uses imagination and creativity to express self with intention using a variety of open-ended, process-oriented and diverse art materials; uses appropriate art vocabulary to describe own art creations and those of others.



Activity: What I Like About Me!

After reading the book *What I Like about Me!*, have a group discussion about differences each child has (e.g., hair/eye color, short/long hair, straight/curly hair). Discuss the different hair colors represented in your classroom. Help the children provide a label for each hair color. Go around the room and have the children tell what their own hair color is when you point to them. Explain to the children that you would like to make a graph or picture showing the different hair colors in your classroom. Make the graph with a column for each hair color represented in the classroom. In each column, color one square for each child with that specific hair color. Have the children count the number of squares that have been filled in for each color of hair represented in the classroom. Discuss which hair color had more squares filled in and which hair color had fewer squares filled in.

Standards: Mathematical Thinking - Identifies measurable attributes such as length and weight and solves problems by making direct comparisons of objects.

Teacher Resources

NAEYC

<https://www.naeyc.org/resources/pubs/tyc/dec2017/now-read-pattern-books>

Florida Office of Early Learning Standards Book List

<http://flbt5.floridaearlylearning.com/docs/Preschool%20Book%20List-ADA.pdf>

Florida Literacy Association, Children's Book Awards

<https://flareads.org/childrens-book-awards/>

NPR Book List

<https://www.npr.org/2020/08/31/905804301/welcome-to-story-hour-100-favorite-books-for-young-readers>