

**FIRST 5 VENTURA COUNTY
ADMINISTRATION/FINANCE COMMITTEE
MINUTES**

September 4, 2020

Present: Commissioner Mantooth, Commissioner Stenslie, Pamela Grothe, Kara Ralston, Joseph Richards

Staff Present: Petra Puls, Jennifer Johnson, Lauren Arzu, Fahim Farag

Guests Present: Alaina Vandermade and Rosalva Flores, Brown Armstrong Accountancy Corporation

I. Call to Order/Welcome/Introductions

Commissioner Mantooth called the meeting to order at 9:33 a.m.

II. Approval of Minutes from May 11, 2020

A motion was made by Commissioner Stenslie, seconded by Pamela Grothe, to approve the minutes from the May 11, 2020 meeting. The motion carried unanimously.

III. Approval of Agenda

A motion was made by Joe Richards, seconded by Commissioner Stenslie, to approve the agenda. The motion carried unanimously.

IV. Public Comments

There were no public comments.

V. Review of Audit Procedures for FY 2019-20

Jennifer Johnson and the Committee members welcomed Alaina Vandermade and Rosalva Flores from Brown Armstrong Accountancy Corporation - the auditors who will perform the Commission's audit of fiscal year 2019-20. Referring to the presentation, Rosalva and Alaina provided an introduction to the engagement team and then gave an overview the audit process and procedures to illustrate what to expect during the audit. In the Committee's role as the "audit committee" for the Commission, the purpose of their visit provides an opportunity to review audit procedures and for members to ask questions, raise concerns, and make comments relative to the audit. The audit approach was reviewed, along with the timeline, audit objectives, audit strategy, and new GASB pronouncements that may apply to the Commission. They discussed testing for internal controls and issuing opinions on the financial statements and on compliance requirements. The auditors stated that the audit will be conducted remotely this year due to COVID-19 protocols. Rosalva reviewed their firm's multi-level internal process for review of the audit and she discussed the reports and opinions that will be provided. The audit report is scheduled to be completed no later than October 15, 2020. The Committee will review the draft report at next month's meeting, followed by a public hearing that will occur at the October Commission meeting.

Commissioner Mantooth asked about Brown Armstrong's experience auditing First 5 Commissions. Rosalva discussed the extensive experience with First 5 Commissions held individually and by the firm.

VI. Recommendation to Approve Updated Policy Platform for 2021

Petra Puls stated that an update will be presented rather than the final recommendation, as staff are working on aligning the 2021 Policy Platform with the newly adopted F5VC Strategic Plan and emerging information regarding state policy directions. Lauren Arzu added the Advocacy Policy is being updated in conjunction with the Policy Platform and both will be presented at an upcoming meeting.

VII. Update on Commission Activities

Petra Puls referred to the June and July 2020 Report from Commission Staff. Petra provided an update on the Commission member vacancy that resulted from the resignation of Dr. Carola Oliva-Olson, who held the seat for the Local Child Care Planning Council (LPC). She announced the promotion of Lauren Arzu to the Director of Human Resources and Operations position that was created in the FY 2020-21 budget. Petra reported that the parent navigation and support component of Help Me Grow, which was previously contracted with VCPH, has been transitioned in house as of July 1, 2020. She updated the Committee on Proposition 10 revenue distributions and the First 5 Association's work with the CDTFA to understand the variances in monthly distributions as well as advocacy efforts regarding the proposed Vape Tax. Petra updated the Committee on preschool contracts, including: changes to the program design regarding family fees for preschool spaces; making preschool scholarships available countywide; and monitoring changes to state regulations regarding virtual and modified preschool. Petra reported on the Commission's response efforts for COVID-19, including: the distribution of early learning activity kits and support to families with groceries and meals made available through a grant; offering webinars for child care providers; and distribution of diapers and essential supplies to preschools and child care providers.

Petra provided an overview of the F5VC Strategic Plan Extension as approved by the Commission in June 2020. She noted implementation follows one-year later to allow time to implement any new strategies/contracts. Thus, the FY 2020-22 plan will begin implementation on July 1, 2021. She outlined the rationale for the extension. She walked the Committee through the plan, highlighting refinements made to the vision, mission, and core values; strategic direction; priorities; investments; and desired outcomes.

VIII. New Business/ Miscellaneous

There was no new business.

IX. Closure

The meeting ended at 10:36 a.m.

X. Next Meeting

Friday, October 9, 2020, 9:30 a.m. – 11:30 am; Location: To be determined