



SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

DATE/TIME: December 15, 2022, 8:30AM

LOCATION: The Landing at MIA
 5 Star Conference Center (Key Biscayne Room)
 7415 Corporate Center Drive, Suite H
 Miami, FL 33126

Zoom: <https://us02web.zoom.us/join/91612920623>

- 1. CALL TO ORDER:** Vice-Chairman Roth called to order the regular meeting of the Finance and Efficiency Council at 8:46AM on December 15, 2022.

ROLL CALL: 10 members; 6 required; 6 present: Quorum

| SFWIB FEC MEMBERS PRESENT | SFWIB FEC MEMBERS ABSENT | SFWIB STAFF |
|---|---|---|
| Datorre, Roberto (Zoom) Gibson, Charles (Zoom) Glean-Jones, Camela (Zoom) Perez, Andy (Zoom) Roth, Thomas, Vice-Chair Scott Jr., Kenneth | Adrover, Bernardo Bridges, Jeff Lampon, Brenda Maxwell, Michelle SFWIB FEC MEMBERS EXCUSED | Bennett, Renee Petro, Basil ADMINISTRATION/IT Francis, Anderson |
| OTHER ATTENDEES | | |
| | | |

Agenda items are displayed in the order they were discussed.

2A. Approval of Finance and Efficiency Council Meeting Minutes – October 20, 2022

Motion by Mr. Scott to approve the October 20, 2022 Finance and Efficiency Council Meeting minutes.

Mr. Datorre seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.



3. Information - Financial Report

Vice-Chairman Roth introduced the item; Ms. Bennett presented unaudited financials the month of October 2022.

Budget Variances

Ms. Bennett advised that expenses were running low across the board. We continue to be conservative with spending. Budget variances include:

- Headquarters - 26.5%
- Adult Services - 18.6%
- Youth Services - 20%
- Facilities - 22.1%
- Other Programs & Projects - 15.2%

Programs percentages are attributed to a timing issue with receiving invoices from the service providers.

No further comments or suggestions were submitted from the members. Item closed.

4. Information - Bank Reconciliation

Vice-Chairman Roth introduced the item; Ms. Bennett continued the presentation to discuss the bank reconciliation for October and November 2022.

No further comments or suggestions were submitted from the members. Item closed.

5. Information – Activity Report – Fiscal Monitoring Activity Reports

Vice-Chairman Roth introduced the item; Ms. Bennett further presented the OCI Fiscal Monitoring Activity Report for the period of October 1, 2022 – November 30, 2022.

Ms. Bennett advised that two organizations were included in the OIC Fiscal Monitoring Report: The District Board of Trustees of Miami Dade College, FL (MDC) and Opa-Locka Community Development Corporation, Inc.

Important note: PY 2021-2022 was the first contract executed for both organizations; all deficiencies identified were discussed with the agencies to ensure compliance with future contracts.

- **The District Board of Trustees of Miami Dade College, Florida (MDC):** Three observations were found:
 - 1) Level 2 background screenings not completed and submitted for CSSF funded employees; and
 - 2) Affirmation/Acknowledgement Form confirming completion of background screenings and staff eligibility for volunteering or employment; and
 - 3) Various programmatic reports outstanding due between the fifth and the tenth of the month.

In addition, their Personnel Policy and Procedures manual lacked information regarding disciplinary actions taken against noncompliant members. In addition, time sheets did not distinguish between types of time (e.g., sick, annual, holiday, etc.); only the total hours for the month were reported.

Vice-Chairman Roth asked if the reports were submitted during the review process. Ms. Bennett confirmed that they were.

- **Opa-Locka Community Development Corporation (OLCDC):** Full and unrestricted access to records for services paid under the executed contracts, was not granted, as required. Five observations were noted however, because OCI was not granted full access, they were unable to evaluate controls for fiscal management, financial health, and the adequacy of the Contractor's existing internal controls.

OCI team received most of the information that was outstanding; however, an extension was necessary to allow time for submission.

All findings are available for review in the December 15, 2022 SFWIB Finance and Efficiency Council meeting agenda.

No further comments or suggestions were submitted from the members. Item closed.

6. Approval - Fiscal Audit Update

Vice-Chairman Roth introduced the item; Ms. Bennett further presented.

The audit is proceeding well; however, we are awaiting a Leave Balance Report from Miami-Dade County Payroll. The County has made the switch to a new enterprise resource management (ERM) system. As with any transition, there have been a few operational glitches that have made it a bit challenging to quickly extract data from the system. Even though SFWIB employees have escalated the matter through the right County channels, we are still unable to obtain the report, although they are working on it.

Ms. Bennett advised that the audit report is slated for completion by December 31, 2022. Normally, the Board reviews and approves the submission of audit results at the December board meeting. Due to the previously mentioned delay, SFWIB staff is recommending to the Finance Committee that we bring the results back to the Executive Committee in January 2023 for review and authorization to submit. Once the report has been received and the audit is finalized, the report will be presented to the full board at the meeting in February 2023 meeting.

Motion by Mr. Scott to move forward with recommending that the Board permit the SFWIB Executive Committee to review and authorize the submission of the final report to the Clearinghouse before the January deadline.

Ms. Glean-Jones seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

7. Approval – Authorization for Release of RFP for External Auditing Services

Vice-Chairman Roth introduced the item; Ms. Bennett further presented.

The contract with Brunson and Associates, P.A. for auditing services was competitively procured in 2017 and expired on June 30, 2020. The SFWIB approved an additional one year contract with Brunson and Associates on August 20, 2020 for auditing services for program year (PY) 2019-2020. SFWIB staff did not release a Request for Proposal (RFP) in PY 2021-2022 for external auditing services as originally planned due to the external hacking of the SFWIB IT infrastructure.

As a result, the Executive Committee approved a one year extension with Brunson and Associates to complete the PY 2021-2022 external audit. SFWIB staff will now release an RFP to competitively procure external auditing services for the next three years.

Vice-Chairman Roth inquired about the schedule for issuing the RFP and making the final selection. Ms. Bennett advised that the RFP will be issued in January. The new auditor will be onboard by June 2023.

Mr. Scott clarified that as of this year, Brunson and Associates will no longer serve as an auditing firm for SFWIB. Mrs. Bennett agreed.

Vice-Chairman Roth inquired as to whether Brunson and Associates were qualified to respond to the new RFP for audit services. Accordingly, Ms. Bennett informed the Finance Committee that reapplication is permitted.



Motion by Mr. Scott to approve the release of a RFP for external auditing services.
Mr. Gibson seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

There being no further business to come before the Council, meeting adjourned.