



EXEC/ADMIN COMMITTEE MEETING

August 4, 2021; 10:30 a.m.

Conference Call

Dial 1-888-296-6500 and enter Guest Code 966582

TENTATIVE AGENDA

****Action Item***

- I.** Call to Order/Roll Call
- II.** Public Comment
- III.** Review of Credit Card Statements
- IV.** Approval of May 5, 2021 Executive/Admin Committee Meeting Minutes*
- V.** RFP Ad-Hoc Committee
 1. Minutes- July 21, 2021-*Informational*
 2. Review of the document “Memo to Board Members Re Participation updated 062921” from Michael Siragusa
 3. Conflict of Interest Questionnaire-***To be completed by all Exec/Admin Committee Members-if not already returned to Rhonda before the meeting***
 4. Approval of Request for Proposal (RFP) #ELCNF 22/23-001 for the Delivery of School Readiness and Voluntary Prekindergarten Services (**including all appendices**)*
- VI.** Approval by the Executive/Administrative Committee to allow Dawn E. Bell, C.E.O. of the ELC of North Florida-OR-the Standing Board Chair, Joy Stanton to sign the Moss, Krusick and Associates Engagement Letter for External Auditing Services.*
- VII.** Review of Board Membership-Informational
- VIII.** Committee Absenteeism Log – Informational
- IX.** Committee Comment
- X.** Next Meetings: Board – September 8, 2021; 10:30 a.m.
Exec/Admin – November 3, 2021; 10:30 a.m. Conference Call
- XI.** Adjournment*

I. Call to Order/Roll Call

II. Public Comment

III. Review of Credit Card Statements

- Statements are provided to **Board/Committee Members ONLY** for review and have been emailed at the time meeting packets were emailed.

**IV. Approval of May 5, 2021 Exec/Admin Committee
Meeting Minutes***

****ACTION ITEM***

Early Learning Coalition of North Florida, Inc.

EXECUTIVE ADMINISTRATIVE COMMITTEE

Conference Call Meeting
May 5, 2021
10:30a.m.

ATTENDANCE

Committee Members Present:

Joy Stanton, Vice Chair (Acting Chair)
Myrna Allen, Treasurer
Aubrie Simpson-Gotham, Secretary
Teresa Matheny, ECS
Renee Williams

Committee Members Absent:

Theresa Little-EXCUSED
Michael Siragusa-EXCUSED

Coalition Staff Present:

Dawn Bell, Chief Executive Officer
Tajaro Dixon, Grants and Operations Manager
Rhonda Cody, Office Manager

Others Present:

CALL TO ORDER/ROLL CALL

The meeting was called to order at 10:32 a.m. by Joy Stanton and roll was called; quorum was present with 5 of 7 committee members in attendance.

PUBLIC COMMENT

No Comments.

REVIEW OF CREDIT CARD STATEMENTS

Employee Credit card statements were presented to the committee for review of the months of January, February, March and April, 2021. (Amex and Visa cards issued to D. Bell, R. Cody and Joan Whitson) There were no comments or questions.

APPROVAL OF MAY 6, 2020 EXEC ADMIN MEETING MINUTES *

1. A. Simpson-Gotham motioned to approve the May 6, 2020 Exec Admin Meeting Minutes. M. Allen seconded the motion. No discussion – motion passed unanimously.

**Executive/Admin Committee
May 5, 2021**

APPROVAL OF THE 2019-21 SCHOOL READINESS PLAN AMENDMENT #30*

The following School Readiness Plan Attachments were revised:

- Attachment II E Parent Sliding Fee Scale eff 070121

If this is not done, the following would occur:

- The Coalition's School Readiness Plan would not be properly updated/in compliance with OEL.
 2. R. Williams to approve the 2019-21 School Readiness Plan Amendment #30. A. Simpson-Gotham seconded the motion. No discussion- motion passed unanimously.

APPROVAL OF THE ONLINE MEDIATION COURSE FOR THE EXECUTIVE DIRECTOR, DAWN BELL*

Mediation Course taught online for all applicants for \$900 to give the Executive Director professional training in the mediation arena. This course normally involves additional costs for travel but due to Covid, the entire course is online. No travel expenses will be required.

If this is not done, the following would occur: The Executive Director would not have a chance to have professional development in the mediation arena.

3. R. Williams motioned to approve the Online Mediation course for the executive director, Dawn Bell. T. Matheny seconded the motion. No discussion, motion passed unanimously.

APPROVAL OF SHE IS FIERCE TRAINING MEMBERSHIP FOR ELC OF NORTH FLORIDA STAFF AND BOARD MEMBERS*

She is Fierce Training Membership for ELC of North Florida \$5,000 which will be open to staff and board for trainings as well as outreach events.

If this is not done, the following would occur: Staff and Board would miss out on many training opportunities in leadership as well as outreach events to promote the ELC and the VPK programs.

Executive/Admin Committee
May 5, 2021

4. R. Williams motioned to approve the She is Fierce training membership for ELC of North Florida Staff and Board Members. T. Matheny seconded the motion. A. Simpson-Gotham recused herself , paperwork on file. No discussion, motion passed unanimously.

RETRO ACTIVE APPROVAL (EFFECTIVE APRIL 1, 2021) OF THE CONTRACT AMENDMENT TO MEDIA/GRAPHIC DESIGN PROVIDER CONTRACT AMY LYN D’ALESIO, SOLE PROPRIETOR OF CREATIVE TYPES*

THIS AMENDMENT, entered into between the Early Learning Coalition of North Florida Inc. hereinafter referred to as the Coalition, and Amy Lyn D’Alesio hereinafter referred to as the Contractor, amends the 2020-2021 Media/Graphic Design Provider Contract with Amy Lyn D’Alesio (Creative Types), as follows:

Page 2 of Contract: Currently States: *Fees & Terms: Marketing/ Ad Graphics Contracted Service not to exceed 200 hours @ \$60/hr. Not to exceed \$12,000 annually.*

Amendment: *Fees & Terms: Marketing/ Ad Graphics Contracted Service not to exceed 300 hours @ \$60/hr. Not to exceed \$18,000 annually.*

THIS AMENDMENT shall begin on April 1, 2021.

5. R. Williams motioned to retro active approve the contract amendment for media/graphic design provider contract Amy Lyn D’Alesio, sole proprietor of Creative Types. T. Matheny seconded the motion. No discussion, motion passed unanimously.

REVIEW OF BOARD MEMBERSHIP- Informational
Informational; no comments.

COMMITTEE ABSENTEEISM LOG- Informational
Informational; no comments.

COMMITTEE COMMENT
No comment

NEXT MEETING

**Executive/Admin Committee
May 5, 2021**

June 9, 2021, 10:30a.m., Board- Renaissance World Golf Village Resort an Convention Center
August 4, 2021, 10:30 a.m. – Executive Administrative Committee Meeting- Conference Call

ADJOURNMENT*

6. R. Williams motioned to adjourn the meeting at 10:53 a.m. M. Allen seconded the motion. No discussion – motion passed unanimously.

Minutes submitted by, Rhonda Cody, Office Manager on May 20, 2021

**Executive/Admin Committee
May 5, 2021**

V. RFP Ad-Hoc Committee

- 1. Minutes- July 21, 2021-*Informational***
- 2. Review of the document “Memo to Board Members Re Participation updated 062921” from Michael Siragusa**
- 3. Conflict of Interest Questionnaire-*To be completed by all Exec/Admin Committee Members-if not already returned to Rhonda before the meeting***
- 4. Approval of Request for Proposal (RFP) #ELCNF 22/23-001 for the Delivery of School Readiness and Voluntary Prekindergarten Services (including all appendices)***

****ACTION ITEM***

RFP Committee Meeting

Conference Call
July 21, 2021
11:00 a.m.

ATTENDANCE

Committee Members Present:

Whitney Kersey Graves
Theresa Little
Joy Stanton
Renee Williams

Coalition Staff Present

Tajaro Dixon, Grants & Operations Manager
Rhonda L. Cody, Office Manager

Members Absent:

None

Others Present:



CALL TO ORDER/ROLL CALL

T. Dixon called the meeting to order at 11:09 a.m. Roll was called; 4 of the 4 committee members were in attendance.

PUBLIC COMMENT

No Comments

DESCRIPTION/OVERVIEW OF RFP DOCUMENT

T. Dixon gave a brief overview of the process for this RFP. The Early Learning Coalition of North Florida, Inc. is requesting proposals for School Readiness and Voluntary Prekindergarten services. The potential contractor will be responsible for coordinating and delivering School Readiness services to children birth through 12 years of age and Voluntary Prekindergarten (VPK) services for four year old children in fiscal year 2022/2023. Services include Child Care Resource and Referral, Inclusion, Quality Support Services, Eligibility and Enrollment, and Fiscal Administration. T. Dixon further explained that the committee members are not permitted to communicate with anyone, including each other outside of the scheduled meetings in regards to this RFP all the way through the scoring process and contract award. The documents are not to be shared on our website, in board meeting packets or with Episcopal Children's Service staff.

COMMITTEE MEMBERS QUESTIONS AND ANSWER SESSION

No additional comments or questions as T. Dixon was thorough in explaining the process.

APPROVAL OF RFP DOCUMENTS*

Renee Williams motioned to approve the RFP Documents. Theresa Little seconded the motion. No discussion – motion passed unanimously

PREVIEW OF RFP PROCESS

T. Dixon stated that the RFP is advertised **THREE TIMES** on the Florida Administrative REGISTER. The next RFP committee meeting will be to publicly open the bids and disperse with score sheets and instructions. Each reviewer will have a time period to score the submissions and then the committee will meet once more to publically deliver and tabulate the final scores. Final recommendation will be given to the Board at the **DECEMBER 1, 2021** Board Meeting.

ELECTION OF COMMITTEE CHAIR

The committee nominated Renee Williams to be the Committee Chair. Theresa Little motioned to approve the nomination. Joy Stanton seconded the motion. No discussion and the motion passed unanimously.

NEXT MEETINGS

(As it pertains to this RFP/Contract) – *Dates/times subject to change.*

August 4, 2021, 10:30 a.m. – Executive/Administrative Committee Conference Call Meeting (RFP ratification)

September 21, 2021, 11:00 a.m. – **Initial RFP Procurement Committee Meeting** (opening/receipt of proposals/fatal criteria checklist by staff)

November 2, 2021, 11:00 a.m. – **Final RFP Procurement Committee Meeting** (score compilation, ranking of proposals, and final award recommendation)

December 1, 2021, 2:00 p.m. – Board Meeting (approval of committee award recommendation)

Either March 9, 2022 or
June 8, 2022, 10:30 a.m. – Board Meeting (approval of Contract resulting from RFP)

ADJOURNMENT

Renee Williams motions to adjourn the meeting at 11:18 a.m. Theresa Little seconded the motion. No discussion-motion passed unanimously.

Minutes submitted by Rhonda Cody on July 21, 2021

Approved by, T. Dixon, Grants and Operations Manager on July 21, 2021.

Drafted 12/07/2011
Updated 06/29/2021

Comments Prior to Discussion
on
Proposed 2022/2023 RFP (Request for Proposals)
for Delivery of School Readiness & Voluntary Pre-K Services

Any Board member who is affiliated with a vendor that expects to be submitting a bid or proposal may, in order to reduce the likelihood of creating even an appearance of conflict of interest, voluntarily choose not to attend a meeting or to receive a copy of an RFP draft. However, that must be the personal decision of the board member.

Among the reasons for this warning is that the Florida Statutes governing RFPs provide in part (excerpts from FS § 287.057):

- requests for proposals "shall be made available simultaneously to all vendors"
- a person or vendor "who participates in the drafting of a solicitation" for a contract "is not eligible to receive such contract"

Further, any Board member affiliated with a vendor that anticipates submitting a proposal should excuse him/herself from any discussion or other form of actual participation in the process of crafting or approving the RFP. This applies both to discussions with other ELC board members (at meetings or otherwise) and to communications to ELC staff regarding the RFP.

Similarly, the RFP will itself provide that no person or vendor that intends to respond to the RFP shall have any direct contact or communication about the solicitation with any member of the RFP committee, ELC staff & personnel, or members of the ELC board. All communications will be through Tajaro, and only in writing, other than discussion during a publicly announced meeting.

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St. Augustine, Florida 32085-3007
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Email: masiragusa@ubulaw.com
Website: www.ubulaw.com

Early Learning Coalition of North Florida, Inc.

Conflict of Interest Questionnaire

Regarding:

Request for Proposal (RFP) #ELCNF-22/23-001

For the Delivery of School Readiness and Voluntary Prekindergarten Services:

Child Care Resource and Referral, Inclusion, Quality Support Services, Eligibility and Enrollment, and Fiscal Administration

As Established by Florida’s School Readiness and Voluntary Prekindergarten Acts

For Fiscal Year 2022-2023

(Title of Solicitation/Contract)

As an RFP Procurement Committee member and/or Board of Directors member who is participating in the development of the Coalition’s RFP listed above, please answer the following questions:

1. Do you, your immediate family, or business partner have financial or other interests in any *potential* Proposer? _____
2. Have gratuities, favors, or anything of monetary value been offered to you or accepted by you from any *potential* Proposer? _____
3. Have you been employed by any *potential* Proposer within the last 24 months? _____
4. Do you plan to obtain a financial interest, e.g. stock, in any *potential* Proposer? _____
5. Do you plan to seek or accept future employment with any *potential* Proposer? _____
6. Are there any other conditions which may cause a conflict of interest? _____

If you answered “yes” to any of the above questions, attach to this questionnaire a written explanation of your answer below:

I declare all of the above questions are answered truthfully and to the best of my knowledge. I further declare that I will not divulge any information about this procurement to any potential Proposer prior to its publication.

Name (type or print)

Signature

Date

ACTION ITEM SUMMARY

DESCRIPTION	Approval of the Request for Proposal (R.F.P.) #ELCNF-22/23-001 for the Delivery of School Readiness and Voluntary Prekindergarten Services. The version dated July 13, 2021 reflects all corrections and revisions recommended and approved by the RFP Procurement Committee and the Coalition’s legal review.
Reason for Recommended Action	Florida Statute 287.057 mandates a formal procurement process for any contracts in the amount of \$35,000.00 or more, at least once every four years. If this is not done, the following would occur: <ul style="list-style-type: none">• The Coalition would be out of compliance with Florida Statute 287.057
How the Action will be accomplished	Approval the R.F.P. document #ELCNF-22/23-001, to be publicly released August 5, 2021.

VI. Approval by the Executive/Administrative Committee to allow Dawn E. Bell, C.E.O. of the ELC of North Florida-OR-the Standing Board Chair, Joy Stanton, to sign the Moss, Krusick and Associates Engagement Letter for External Auditing Services*

****ACTION ITEM***

ACTION ITEM SUMMARY

DESCRIPTION	Approval by the Executive/Administrative Committee's to allow Dawn E. Bell, C.E.O. of the ELC of North Florida – OR – the Standing Board Chair, Joy Stanton to sign the Moss, Krusick and Associates Engagement Letter for External Auditing Services.
Reason for Recommended Action	<p>Moss, Krusick and Associates is our current auditing firm and it is time to sign the next Letter of Engagement (resulting from the last procurement process).</p> <p>The contract would be for Fiscal Year Ending 06/30/2021 (2020/2021), requiring an authorized signature for the ELC of North Florida. Currently, we have a vacancy for the Board Chair position, with a temporary standing replacement until this position is filled. Therefore, Dawn is requesting permission for her or Joy Stanton to sign this contract for the Board Chair.</p> <p>If this is not done, the following would occur:</p> <ul style="list-style-type: none"> • The ELC of North Florida would not have an audit contract in place for auditing services beginning July 1, 2021.
How the Action will be accomplished	Board Approval, then signatures.



July 5, 2021

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga
Shawn M. Marshall

Ms. Dawn Bell
Early Learning Coalition of North Florida, Inc.
2450 Old Moultrie Road, Ste. 103
St. Augustine, FL 32086

Dear Dawn:

Enclosed is the engagement letter for the 2021 audit of the financial statements of Early Learning Coalition of North Florida, Inc. Please have an authorized representative sign the letter and return a copy to our office.

We want to continue to maintain our discounted fee schedule. You can help in this process by doing the following:

- Provide all the items requested on the attached client assistance list on the first day of the scheduled field work
- Provide the year-end financials and trial balance one-week prior to fieldwork
- Provide the requested documents in electronic format (i.e., Word, Excel, PDF)

501 S. New York Ave.
Suite 100
Winter Park, FL 32789
Phone: 407-644-5811
Fax: 407-644-6022
www.mosskrusick.com

We will email you to schedule the audit.

We appreciate your business and look forward to working with you again this year.

Please call our office at 407-644-5811 with any questions.

Sincerely,

W. Ed Moss, Jr.

Enclosures

631 US Highway 1
Suite 405
N. Palm Beach, FL 33408
Phone: 561-848-9300
Fax: 561-848-9332

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants



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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

July 5, 2021

Board of Directors and Management
Early Learning Coalition of North Florida, Inc.
2450 Moultrie Road, Suite 103
St. Augustine, FL 32086

Dear Members of the Board and Management:

We are pleased to confirm our understanding of the services we are to provide for the Early Learning Coalition of North Florida, Inc. for the year ended June 30, 2021.

We will audit the financial statements of the Early Learning Coalition of North Florida, Inc. (the "Coalition"), which comprise the statement of financial position as of June 30, 2021, the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

- 1) Schedule of findings and questioned costs
- 2) Schedule of expenditures of federal awards and state financial assistance

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal awards and state financial assistance that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Chapter 10.650, *Rules of the Auditor General*, and special audit guidance provided by the Office of Early Learning (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include

a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of the Coalition. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Coalition or to acts by management or employees acting on behalf of the Coalition. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the Coalition's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards and state financial assistance; federal award programs and state financial assistance projects; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the Coalition 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in

scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program and state financial assistance project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Coalition's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal awards and state financial assistance applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Coalition's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Coalition's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the Coalition's Form 990 for the year ended June 30, 2021 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes of the Coalition in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards and state financial assistance, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards and state financial assistance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial

statements, schedule of expenditures of federal awards and state financial assistance, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the Coalition from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Coalition involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Coalition received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Coalition complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations and terms and conditions of federal awards and state financial assistance; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the start of fieldwork.

You are responsible for identifying all federal awards and state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from

those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the tax services, financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards and state financial assistance, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards and state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Coalition; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Moss, Krusick & Associates, LLC ("Moss Krusick") and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Grantor Agency or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss Krusick personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a Cognizant or Grantor Agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ed Moss is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in September 2021 and to complete your information returns and issue our reports no later than December 2021, contingent upon timely information from the Florida Office of Early Learning.

Our fees for these services will be \$14,000 (audit – \$12,500 and tax – \$1,500) after our \$1,500 in-kind donation. These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Fees for additional services (i.e. assistance with adoption of new accounting standards, single audit for CARES Act, or other funding, etc.) would be billed at our discounted hourly rates and may be subject to a change order.

You have requested that we provide you with a copy of our most recent external peer review report, and any subsequent reports received during the contract period. Accordingly, our 2018 peer review report accompanies this letter.

The Assurances and Certifications attached to this letter includes additional representations made by Moss Krusick (CONTRACTOR) related to federal and state contracts and the services it will provide to the Coalition. The following clauses are also applicable.

Termination at Will - This contract may be terminated by any party upon no less than thirty (30) calendar days' notice, without cause, unless a lesser time is mutually agreed upon by both parties. Said notice shall be delivered by read-receipt e-mail, certified mail-return receipt requested or in person with proof of delivery. In the event of such termination, the annual fee would be prorated according to the portion of the year services were provided or the amount of work performed.

Termination for Breach - This contract may be terminated by the Coalition for nonperformance by the Contractor upon no less than a seven (7) calendar day notice in writing to the Contractor. Waiver or breach of any provisions of this contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this contract. In the event of such termination, the Coalition shall be liable for payment only for services rendered prior to the effective date of termination. Contractor shall give the Coalition written notice of any perceived breach and it shall give the Coalition ten (10) business days to cure any perceived breach under the contract.

The Coalition agrees not to make any employment solicitation, oral or written, to any Moss Krusick employee without the express consent of Ed Moss, Managing Partner. In the event such permission is granted and direct employment is contracted by the Coalition, Moss Krusick will be entitled to an employment fee of 100% of the employee's current salary with Moss Krusick, payable immediately upon employment of the Moss Krusick employee.

Except as otherwise expressly set forth in this engagement letter, all terms and conditions described in the "Request for Qualifications For External Auditing Services, No. 2019-01" are hereby agreed upon and incorporated herein by reference.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Moss, Krusick & Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Early Learning Coalition of North Florida.

Management signature: _____

Title: _____

EARLY LEARNING COALITION OF NORTH FLORIDA, INC.

and

Moss, Krusick & Associates, LLC

ATTACHMENT I – ASSURANCES AND CERTIFICATIONS

ASSURANCES AND CERTIFICATIONS

- A. Assurances – Non-construction Programs (OMB Standard Form SF 424B)**
- B. Certification Regarding Debarment and Suspension (29 CFR Part 98 and 45 CFR Part 74)**
- C. Certification Regarding Lobbying (29 CFR Part 93 and 45 CFR Part 93)**
- D. Drug-Free Workplace Certification (29 CFR Part 98 and 45 CFR Part 82)**
- E. Certification Regarding Convicted Vendor List and Discriminatory Vendor List**
- F. United States Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act of 1995 (s. 507, P.L. 103-333)**
- G. Trafficking Victims Protection Act of 2000**
- H. Certification Regarding Environmental Tobacco Smoke – The Pro Children Act of 2001**
- I. Certification Regarding Immigration Status**
- J. Certification Regarding Standards of Conduct**
- K. Certification Regarding Prohibition for Distribution of Funds to the Association of Community Organization for Reform Now (ACORN)**
- L. The Transparency Act, as 2 CFR Part 170, defines**
- M. Equal Employment Opportunity (E.E.O.) Assurance**
- N. Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.)**
- O. Energy Efficiency**
- P. Scrutinized Companies Lists**
- Q. Davis-Bacon Act, as amended (40 USC 276a, et seq.)**
- R. Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c)**
- S. Contract Work Hours and Safety Standards Act**
- T. Access To Records**
- U. Reporting of Matters Related to Recipient Integrity and Performance**
- V. Procurement of Recovered Materials**

A. ASSURANCES – NON-CONSTRUCTION PROGRAMS.

As the duly authorized representative of the CONTRACTOR, I certify that the CONTRACTOR:

1. Has the legal authority to apply for federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay for the non-federal share of project costs, as applicable) to ensure proper planning, management and completion of described services.
2. Will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal and state funds paid to that agency under each program. Access to such records shall be made available to authorized representatives of U.S. governmental agencies, the Florida Department of Education (DOE), the Florida Department of Financial Services (DFS) and the Auditor General of the state of Florida for the purpose of program and fiscal auditing and monitoring.
3. Will establish safeguards to prohibit employees and board members from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receiving the awarding agency's approval.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. 4728 – 4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 CFR 900, Subpart F).
6. Will comply with all federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color, or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. 6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972, as amended, (P.L. 92-255) relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, as amended (P.L. 91-616), relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) sections 523 and 527 of the Public Health Service Act of 1912, as amended (42 U.S.C. 290 dd-3 and 290 ee-3), relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968, as amended, (42 U.S.C. 3601 et seq.) relating to nondiscrimination in the sale, rental, or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and (j) any other non-discrimination statute(s) requirements that may apply to the application.
7. Will comply with, or has already complied with, the Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646), requirements, which provide for treating fairly and equitably persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.

8. Will comply, as applicable, with the provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7324-7328), which limit the political activities of employees for whom federal funds, in whole or in part, pay for their principal employment activities.
9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. 276a to 276a7), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874), and the Contract Work Hours and Safety Standards Act (40.327-333) regarding labor standards for federally assisted construction sub-agreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in flood plains in accordance with EO 11988; (e) assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. 1451 et. seq.); (f) conformity of federal actions to state (Clear Air) Implementation Plans under section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. 1271 et seq.) related to protecting the national wild and scenic rivers system's components or potential components.
13. Will assist the awarding agency in assuring compliance with section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. 469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human services involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will Comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. 4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB CFR § 200 Uniform Audit Requirements and/or Section 215.97, Florida Statutes, Florida Single Audit Act, as applicable.
18. Will comply with all applicable requirements of all other federal and state laws, executive orders, regulations and policies governing each funded program.

19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

B. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS – PRIMARY COVERED TRANSACTION.

As required by E.O.(s) 12549 and 12689, Debarment and Suspension, and implemented at 45 CFR Part 85, Government wide Debarment and Suspension (Nonprocurement) for prospective participants in primary covered transactions, no contract shall be made to parties the General Services Administration's List of Parties Excluded in the System for Award Management (SAM) identifies as excluded from Federal Procurement or Nonprocurement Programs. This list contains the names of parties debarred, suspended or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contracts with awards that exceed the small purchase threshold shall provide the required certification regarding their exclusion status and that of their principal employees.

The federal government imposes this requirement in order to protect the public interest, and to ensure that only responsible organizations and individuals do business with the government and receive and spend government grant funds. Failure to adhere to those requirements may have serious consequences (e.g., disallowance of cost, termination of project or debarment). To assure that this requirement is met, there are four options for obtaining satisfaction that CONTRACTORS are not suspended, debarred or disqualified. The CONTRACTOR through the duly appointed undersigned representative, certifies, to the best of its knowledge and belief, that it, its principals or its officers-

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any federal department or agency. The Federal Excluded Parties list is currently located at <https://www.sam.gov/> (Systems for Award Management) and also available passing through the Florida Department of Management Services website. The United States Department of Agriculture Food Program's National Disqualification List is available through the Florida Department of Health.
2. Have not, within a three-year period preceding the CONTRACT, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or CONTRACT under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
3. Are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state or local) with commission of any of the offenses enumerated in this certification's paragraph B.2.
4. Have not, within a three-year period preceding the CONTRACT, had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the prospective CONTRACTOR is unable to certify to any of the statements in this certification, such prospective CONTRACTOR shall attach an explanation to the CONTRACT.

C. CERTIFICATION REGARDING LOBBYING – 45 CFR Part 93 Appendix A - Certification for Contracts, Grants, Loans, and Cooperative Agreements AND Statement for Loan Guarantees and Loan Insurance.

In accordance with s. 216.347, F.S., the disbursement of grants and aids appropriations for lobbying is prohibited. COALITION may not authorize or make any disbursement of funds or aids appropriations pursuant to a CONTRACT to any person or organization unless the terms of the CONTRACT prohibit the expenditure of funds for the purpose of lobbying the legislature, the judicial branch or a state agency. The provisions of this section are supplemental to the provisions of s. 11.062, F.S., and any other law prohibiting the use of state funds for lobbying purposes.

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 ¹ for each such failure.

¹ The amounts specified in Appendix A to Part 93 are updated annually, as adjusted in accordance with the Federal Civil Monetary Penalty Inflation Adjustment Act of 1990 (Pub. L. 101-140), as amended by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 (section 701 of Pub. L. 114-74). Annually adjusted amounts are published at 45 CFR part 102.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[55 FR 6754, Feb. 26, 1990, as amended at 81 FR 61565, Sept. 6, 2016]

*NOTE: - In these instances, "All" in the Final Rule is expected to be clarified to show that it applies to covered Contract/Grant transactions over \$100,000 (per OMB).

D. CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The CONTRACTOR will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988. Pursuant to the Drug-Free Workplace Act of 1988: 45 CFR Part 76 subpart F, ss. 76.630(c) and (d)(2), and 76.645(a)(1) and (b), the CONTRACTOR, through the duly appointed undersigned representative, attests and certifies that the CONTRACTOR will provide a drug-free workplace by the following actions-

1. Publishing a statement notifying employees that the CONTRACTOR prohibits unlawful manufacturing, distributing, dispensing, possessing or using a controlled substance in the CONTRACTOR's workplace and specifying the actions that the CONTRACTOR will take against employees for violating such prohibition.
2. Establishing an ongoing drug-free awareness program to inform employees concerning:
 - a. The dangers of drug abuse in the workplace.
 - b. The policy of maintaining a drug-free workplace.
 - c. Any available drug counseling, rehabilitation and employee assistance programs.
 - d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
3. Making it a requirement that each employee to be engaged in the performance of the CONTRACT be given a copy of the statement required by paragraph 1 above.
4. Notifying the employee in the statement required by paragraph 1 that, as a condition of employment under the CONTRACT, the employee will:
 - a. Abide by the terms of the statement.
 - b. Notify the employer, in writing, of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five (5) calendar days after such conviction.
5. Notifying COALITION in writing within ten (10) calendar days of receiving notice from an employee, of the employee's conviction of a violation of a criminal drug statute in the workplace or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to-

**Early Learning Coalition of North Florida, Inc.
2450 Old Moultrie Road, Suite 103
St. Augustine, Florida 32086**

6. Taking one of the following actions, within thirty (30) calendar days of receiving notice under subparagraph 4, with respect to any employee who is so convicted.
 - a. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended.

- b. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program that a federal, state or local, health, law enforcement, or other appropriate agency approved for such purposes.
7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of this entire certification.

The following are the sites for the performance of work done in connection with the specific CONTRACT including street address, city, county, state, and zip code:

**Moss, Krusick & Associates, LLC
501 S. New York Avenue, Suite 100
Winter Park, FL 32789**

**Moss, Krusick & Associates, LLC
631 US Highway 1, Suite 411
N. Palm Beach, FL 33408**

Check () if there are workplaces on file that are not identified here.

Check () if an additional page was required for the listing of the workplaces.

The CONTRACTOR will inform the COALITION of any changes relevant to the provisions of this section.

E. CERTIFICATION REGARDING CONVICTED VENDOR LIST AND DISCRIMINATORY VENDOR LIST

The CONTRACTOR hereby certifies, through the duly appointed undersigned representative, that neither it, nor any person or affiliate of the CONTRACTOR, has been convicted of a Public Entity Crime as defined in section 287.133, Florida Statutes, nor placed on the convicted vendor list or discriminatory vendor list pursuant to s. 287.134, Florida Statutes, all of which are located at the Florida Department of Management Services website. The CONTRACTOR understands and agrees that it is required to inform the COALITION immediately upon any change of circumstances regarding this status.

F. UNITED STATES DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION AND RELATED AGENCIES APPROPRIATIONS ACT OF 1995 – PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS

The CONTRACTOR agrees that, to the greatest extent practicable, all equipment and products purchased with funds made available by this CONTRACT will be American-made.

P.L. 103-333, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995, section 507 – “It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made.

G. TRAFFICKING VICTIMS PROTECTION ACT OF 2000 (TVPA), AS AMENDED, (22 U.S.C. 7104 (G))

This CONTRACT is subject to the requirements of Section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104(g)). The following award term is hereby adopted and incorporated herein by reference as fully set forth herein.

The United States Health and Human Services Administration for Children and Families Child Care and Development Fund Terms and Conditions require the CONTRACTOR to comply with section 106(g) of the Trafficking Victims Protection Act of 2000. In each COALITION CONTRACT (i.e., grant or cooperative

agreement) under which a private entity receives funding, section 106(g) of the Trafficking Victims Protection Act of 2000, as amended, requires the COALITION to include a condition that authorizes the COALITION to terminate the CONTRACT, without penalty, if the CONTRACTOR (a) Engages in severe forms of trafficking in persons during the period of time that the CONTRACT is in effect; (b) Procures a commercial sex act during the period of time that the CONTRACT is in effect; or (c) Uses forced labor in the performance of the CONTRACT or subcontracts under the CONTRACT.

H. CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE – THE PRO-CHILDREN ACT OF 2001

The Pro-Children Act of 2001, 42 U.S.C. 7181-7184, imposes restrictions on smoking in facilities where federally-funded children's services are provided. Health and Human Services (HHS) grants are subject to these requirements only if they meet the Act's specified coverage. The Act specifically prohibits smoking in any indoor facility (owned or leased or contracted) where kindergarten, elementary, or secondary education or library services to children under the age of 18 routinely or regularly occur. In addition, the act prohibits smoking in any indoor facility or portion of a facility (owned, leased, or contracted) where federally-funded health care, child care, or early childhood development, including Head Start services, to children under the age of 18 routinely or regularly occur. The statutory prohibition also applies if such facility is constructed, operated, or maintained with federal funds. The statute does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, portions of facilities used for inpatient drug or alcohol treatment, or facilities where Women, Infants and Children (WIC) coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 per violation and/or the imposition of an administrative compliance order on the responsible entity.

I. CERTIFICATION REGARDING IMMIGRATION STATUS

The CONTRACTOR certifies that it agrees to comply with the provisions of section 432 of the Personal Responsibility and Work Opportunity Reconciliation Act (42 USC part 1611); ensuring that only individuals eligible for CCDF services receive them.

J. CERTIFICATION REGARDING STANDARDS OF CONDUCT

The CONTRACTOR certifies that it shall comply with the provisions of 45 CFR part 92.36(b)(3) regarding standards of conduct. It will establish safeguards to prohibit employees and board members from using their positions for any purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.

K. CERTIFICATION PROHIBITING DISTRIBUTION OF FUNDS TO THE ASSOCIATION OF COMMUNITY ORGANIZATION FOR REFORM NOW (ACORN)

To comply with Public Law 111-117, the CONTRACTOR may not distribute federal funds made available under this CONTRACT to the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries. In addition, no federal funds may be provided to any covered organization as defined in House of Representatives (H.R.) 3571, the Defund ACORN Act.

L. THE TRANSPARENCY ACT (AS CFR PART 170 DEFINES)

The following award term is hereby adopted and incorporated herein by reference as if fully set forth herein-

HHS now requires this program award to adhere to the Transparency Act's Sub-award and Executive Compensation reporting requirements (as CFR Part 170 defines). Under the Transparency Act, the CONTRACTOR must report all sub-awards (as 2 CFR part 170 defines) more than \$25,000, unless exempted. Please see the newly applicable Award Term for Federal Financial Accountability and Transparency Act at the USDHHS ACF website.

M. EQUAL EMPLOYMENT OPPORTUNITY (E.E.O.)

The CONTRACTOR agrees that it will comply with Executive Order No. 11246, Equal Employment Opportunity (30 Federal Register (F.R.) 12319, 12935, 3 CFR, 1964-1965 comp. p. 339), September 24, 1965, as E.O. 11375, Amending Executive Order 11246 Relating to Equal Employment Opportunity, of October 13, 1967, amended, and as the Department of Labor regulations (41 CFR part 60) Office of Federal Compliance Programs, Equal Opportunity, Department of Labor supplements. See 45 CFR part 92.36(i)(3).

N. CLEAN AIR ACT (42 U.S.C. 7401, ET SEQ.) AND THE FEDERAL WATER POLLUTION CONTROL ACT (33 U.S.C. 1251, ET SEQ.) AS AMENDED

If this CONTRACT is in an amount in excess of \$150,000, the CONTRACTOR shall comply with all applicable standards, orders or regulations issued under Section 306 of the Clean Air Act as amended (42 U.S.C. 1857(h) et seq. and 42 U.S.C. 7401, et seq.), Section 508 of the Federal Water Pollution Control Act as amended (33 U.S.C. 1368 et seq. and 33 U.S.C. 1251, et seq.), Executive Order 11738 and Environmental Protection Agency regulations (40 C.F.R. Part 15). Violations shall be reported to the COALITION, the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). See 45 CFR part 92.36 (i)(12).

O. ENERGY EFFICIENCY

The CONTRACTOR shall comply with mandatory standards and policies relating to energy efficiency contained in the State of Florida's Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163, 89 Stat.871). See 45 CFR part 92.36 (i)(13).

P. SCRUTINIZED COMPANIES LISTS

If this CONTRACT is for goods or services of one million dollars or more and entered into or renewed on or after July 1, 2011, then the COALITION may terminate this CONTRACT at its sole option if the COALITION finds the CONTRACTOR submitted a false certification as s. 287.135(5), F.S., defines, or is on the Scrutinized Companies with Activity in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. Both lists are provisions of s. 215.473, F.S.

If this CONTRACT is in the amount of one million dollars or more, in compliance with s. 287.135, F.S., the CONTRACTOR, by signing this CONTRACT, hereby certifies that it is not listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

Q. DAVIS-BACON ACT, AS AMENDED (40 USC 276a, ET SEQ.)

When federal program legislation requires, all construction CONTRACTS of more than \$2,000 the recipients and subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 USC 276a, et seq.), as supplemented by Department of Labor (DOL) regulations (29 CFR Part 5, Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction). Under this Act, CONTRACTORS shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, CONTRACTORS shall be required to pay wages not less than once a week. The recipient shall place a copy of the DOL-issued current prevailing wage determination in each solicitation, and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the federal awarding agency. DOL regulations, rules and instructions concerning implementation of the Davis-Bacon Act and other labor laws can be found at Title 29 CFR Part(s) 1, 3, 5, 6 and 7.

R. COPELAND ANTI-KICKBACK ACT (18 U.S.C. 874 and 40 U.S.C. 276c)

When applicable, (all construction or repair contracts awarded by the Coalition in excess of \$2,000) the CONTRACTOR agrees to comply with the Copeland Anti-kickback Act (18 U.S.C. 874 and 40 U.S.C. 276c), as supplemented by the Department of Labor (29 CFR Part 3). The Act provides that each CONTRACTOR shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to the Federal awarding agency.

S. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

When applicable, (all contracts awarded by the Coalition in excess of \$100,000 for construction contracts and in excess of for other contracts that involve the employment of mechanics or laborers) CONTRACTOR agrees to comply with the Sections 102 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by the Department of Labor regulations (29 CFR Part 5). Under Section 102 of the Act, each Contractor shall be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1 ½ times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies and materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

T. ACCESS TO RECORDS

Pursuant to 2 CFR §200.336, *Access to records*, the CONTRACTOR agrees to provide access by the COALITION, the Office of Early Learning, the Federal Health and Human Services (HHS) Agency, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the CONTRACTOR which are directly pertinent to this specific award for the purpose of making audit, examination, excerpts, and transcriptions. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents. The rights of access in this section are not limited to the required retention period but last as long as the records are retained.

U. Reporting of Matters Related to Recipient Integrity and Performance

Unless exempt from these requirements per OMB guidance at 2 CFR Appendix XII, Part 200, the Contractor shall maintain current information reported to the System for Award Management (SAM) as described elsewhere in this contract. Portions of these data disclosures about civil, criminal or administrative proceedings are also made available in the Federal Awardee Performance and Integrity Information System (FAPIS) and OEL is required to review and consider this and other publicly available information to evaluate/review risk related to the Contractor's integrity, business ethics, and record of performance under federal awards in accordance with 45 CFR §75.331(b) (also 2 CFR §200.331(b)), Requirements for pass-through entities.

V. Procurement of Recovered Materials

(a) Pursuant to 2 CFR §§200.317, *Procurements by states*, and §200.322, *Procurement of recovered materials*, the Contractor will comply with the following requirements of section 6002 of the Solid Waste Disposal Act.

- (i) Procure only items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 for buying recycled-content products;
- (ii) Procure solid waste management services in a manner that maximizes energy and resource recovery; and

(iii) Establish an affirmative procurement program for purchases of recovered materials identified in the EPA guidelines. Information about this requirement is available at EPA's Comprehensive Procurement Guidelines web site, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>. The list of EPA-designated items is available at <https://www.epa.gov/greenerproducts/identify-greener-products-and-services>.

(b) In accordance with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, the Contractor shall procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition. The ELC shall procure items designated in the EPA guidelines that contain the highest percentage of recovered materials practicable unless the Contractor determines that such items: (1) are not reasonably available in a reasonable period of time; (2) fail to meet reasonable performance standards, which shall be determined on the basis of the guidelines of the National Institute of Standards and Technology, if applicable to the item; or (3) are only available at an unreasonable price.

(c) Paragraph (b) of this clause shall apply to items purchased under this contract where: (1) the Contractor purchases in excess of \$10,000 of the item under this contract; or (2) during the preceding Federal fiscal year, the Coalition: (i) purchased any amount of the items for use under a contract that was funded with federal appropriations and was with a Federal agency or a State agency or agency of a political subdivision of a State; and (ii) purchased a total of in excess of \$10,000 of the item both under and outside that contract.

By signing below, the CONTRACTOR, through the duly appointed representative, certifies and assures that it will be fully comply with the applicable assurances and certifications outlined in this attachment.

W. Ed Moss, Jr.
Printed Name and Title of Authorized Representative


Signature

July 5, 2021
Date

VII. Review of Board Membership

INFORMATIONAL

**August 4, 2021
Exec/Admin Committee Meeting
Early Learning Coalition of North Florida, Inc.**

BOARD MEMBERSHIP SUMMARY
As of July 21, 2021

Position	Name	Term Start Date	Term End Date
BAKER			
Total Private Sector	0		
BRADFORD			
Total Private Sector	0		
CLAY			
Governor Appointee Private Sector	Ron Coleman	November 22, 2013	April 30, 2016
Governor Appointee Private Sector	*Brian H. Graham	May 14, 2015	April 30, 2019
Private Sector	Vina Delcomyn	September 2020	September 2024
Total Private Sector	3		
CLAY			
District Superintendent of Schools or Designee	Bianca Montoro	June 2021	June 2025
Total Private Sector	0		
PUTNAM			
Representative of Programs for Children with Disabilities under the Federal Individuals with Disabilities Education Act	Vacant		
County Health Department Director or Designee	Jessica Bishop	June 2021	June 2025
ST. JOHNS			
Member Appointed by Bd. of County Commissioners or the Governing Board of a Municipality	Christian Whitehurst	March 2021	March 2025
Head Start Director	*Brian McElhone	July 2021	July 2025
Governor Appointee Private Sector CHAIR	Vacant, <i>Chair</i>		
Private Sector	Mike Siragusa	September 2018	September 2022
Private Sector	Michelle Jonihakis	December 2018	December 2022
Private Sector	Kyle Gammon	September 2019	September 2023
Total Private Sector	3		
MULTI COUNTIES			
DCF Regional Administrator or Designee	Charles Puckett	December 2018	December 2022
Regional Workforce Board Executive Director or Designee	*Renee Williams, (Baker, Clay, Nassau, Putnam, St. Johns)	September 2014	September 2022
President of a Florida College System or Designee	* Dr. Myrna Allen, <i>Treasurer</i>	September 2014	September 2022

	(Clay, Putnam, St. Johns)		
Representative of Private For-Profit Child Care Providers	Patricia Tauch (Clay County)	January 2019	January 2023
Representative of Faith Based Child Care Providers	*Theresa Little, (Putnam, St. Johns)	December 7, 2016	March 2025
Central Agency Administrator	Teresa Matheny (All Counties)	September 21, 2016	NA
Private Sector	Aubrie Simpson Gotham, <i>Secretary</i> (St. Johns)	December 2018	December 2022
Private Sector	*Joy Stanton, <i>Vice Chair&Standing Chair</i> (St. Johns)	March 2020	March 2024
Private Sector	Whitney Kersey Graves	March 2021	March 2025
Total Private Sector	3		
Combined Total Private Sector (<i>Must comprise MORE THAN 1/3 of total Board Membership</i>):	9		
TOTAL MEMBERSHIP	19		

Second 4 year term

- **Ron Coleman-** Governor appointee for the private sector has filed paperwork with the Governor's office for approval of a second term. I received word that Ron is approved, just waiting on documentation.
- **Nancy Pearson-** Governor appointee for the private sector has retired effective April 30, 2021. We are working with the Governor's office for approval of a new Board Chair appointee.
- **Dr. Myrna Allen-** Term date is September 2018; she has served one term and has been reappointed as the Designee by President Joe Pickens of St. Johns River State College to serve a second term. The Board approved Dr. Allen's second term on the September 19, 2018 meeting. Dr. Allen's second term expires September 2022. (President of a Florida College system designee)
- **Renee Williams-** Term date is September 2018; she has served one term and has been reappointed for a second term as the Designee by President Bruce Ferguson of the Regional Workforce Board. The Board approved R. Williams second term on the September 19, 2018 meeting. R. Williams second term expires September 2022. (Regional Workforce Board Executive Director or Designee)
- **Joy Stanton-**Term date is March 16,2020. The Board approved J. Stanton's second term on the March 11, 2020 meeting. J. Stanton's second term expires March 2024.
- **Theresa Little-** 1st term expired December 2020. The Board will vote on approval for a second term at the March 10, 2021 Board Meeting.

Mandatory Seats: All mandatory seats have been filled with the exception of one, Marsha Hill has resigned from the Board and we will have a new Representative of Programs for Children with Disabilities under the Federal Individuals with Disabilities Education Act, Marsha Peacock to be voted onto the Board effective at the next Annual Board Meeting on September 8, 2021.

- **Combined Total Private Sector** (*Must be comprised of MORE THAN 1/3 of total Board Membership*): $1/3$ of 19 = 47%. We currently have 9 private sector members.
- **Total Membership:** 15 to 30 members. We currently have 19 board members.

VIII. Committee Absenteeism Log

INFORMATIONAL

**August 4, 2021
Exec/Admin Committee Meeting
Early Learning Coalition of North Florida, Inc.**

IX. Committee Comment

X. Next Meetings:

- **Board Meeting–**
September 8, 2021; 10:30 a.m. Renaissance
Resort at World Golf Village Convention center
 - **Exec/Admin – November 3, 2021; 10:30 a.m.**
Conference Call
-

XI. Adjournment*

****ACTION ITEM***