



**Special Commission Meeting
M I N U T E S
Monday, November 14, 2022, 5:00 pm**

1.0 Call to Order and Roll Call

Chairwoman Dr. Rocio Hernandez called the special meeting of the Commission to order at 5:09 PM. Due to COVID-19, the meeting was held on a web-based platform.

Commissioners present during the roll call were:

District 1: Dr. Rocio Hernandez
District 2 Alternate: Srividya Iyengar
District 4: Matt Regan
District 4 Alternate: Gareth Ashley
District 5: John Jones
Health Services: Dr. Ori Tzvieli
EHSD: Dr. Marla Stuart

Commissioners not present during roll call were:

District 1 Alternate: Genoveva Garcia Calloway
District 2: Marilyn Cachola Lucey
District 3: Lee Ross
District 3 Alternate: Rhoda Butler
Board of Supervisors: Diane Burgis
Board of Supervisors Alternate: Candace Andersen
Health Services Alternate: Dr. Sefanit Mekuria
Children & Families Services: Kathy Marsh
Children & Families Services Alternate: Roslyn Gentry

2.0 Public Comment

No public comment.

3.0 Approve the minutes from the Special October 17, 2022 Commission Meeting.

John Jones made a motion, seconded by Dr. Tzvieli to approve the minutes from the Special October 17, 2022 Commission Meeting.

Roll call of vote:

District 1: Dr. Rocio Hernandez - Yes
District 2 Alternate: Srividya Iyengar - Yes
District 4: Matt Regan - Yes
District 5: John Jones - Yes
Health Services: Dr. Ori Tzvieli - Yes
EHSD: Dr. Marla Stuart - Yes

Nos: None

Abstain: None

Absent: District 1 Alternate: Genoveva Garcia Calloway; District 2: Marilyn Cachola Lucey; District 3: Lee Ross; District 3 Alternate: Rhoda Butler; Board of Supervisors: Diane Burgis; Board of Supervisors Alternate: Candace Andersen; Health Services Alternate: Dr. Sefanit Mekuria; Children & Families Services: Kathy Marsh; Children & Families Services Alternate: Roslyn Gentry

Motion **APPROVED**.

4.0 Approval of Consent Calendar

Matt Regan made a motion, seconded by Dr. Stuart to approve the consent calendar.

Roll call of vote:

District 1: Dr. Rocio Hernandez - Yes

District 2 Alternate: Srividya Iyengar - Yes

District 4: Matt Regan - Yes

District 5: John Jones - Yes

Health Services: Dr. Ori Tzvieli - Yes

EHSD: Dr. Marla Stuart - Yes

Nos: None

Abstain: None

Absent: District 1 Alternate: Genoveva Garcia Calloway; District 2: Marilyn Cachola Lucey; District 3: Lee Ross; District 3 Alternate: Rhoda Butler; Board of Supervisors: Diane Burgis; Board of Supervisors Alternate: Candace Andersen; Health Services Alternate: Dr. Sefanit Mekuria; Children & Families Services: Kathy Marsh; Children & Families Services Alternate: Roslyn Gentry

Consent calendar **APPROVED**.

5.0 CONSIDER for discussion any items removed from the Consent Calendar.

None.

6.0 Consider accepting the Fiscal Year 2021-2022 Financial Audit

(a) Public Hearing on the First 5 Contra Costa's Annual Financial Audit for Fiscal Year 2021-2022

(b) Adopt the Annual Financial Audit for Fiscal Year 2021-2022

District 3 Alternate member Rhoda Butler arrived at this time.

The Chair opened the public hearing at 5:15 PM

James W. Ramsey, Partner at Eide Bailly LLP presented the report. Highlights of the report as follows:

- The independent auditors determined that the new requirements for Government Accounting Standards Board (GASB) Statement No. 87, Leases, for the year ended June 30, 2022 were met and presented appropriately.
- He spoke about Eide Bailly's responsibility in relation to the Financial Statement Audit under Generally Accepting Auditing Standards.
- In the Financial Reporting, they identified a "Material Weakness", explained that the cash and investment balances had not been adjusted by management to its fair market value amount for funds held in the County Pool, thus resulting in an audit adjustment of \$245,573 to decrease cash and investment income, thus recommending that management strengthen its procedures to ensure that all financial activities are reflected in the financial statements. He noted that in identifying "Material Weakness", they use a 2.5% to 5% of total assets or total revenue is benchmark, or earmark threshold in determining the finding of material difference.
- Noted in the audit is a response from Management in disagreement with the audit finding.

After the report, he received questions from the Commission that focused on further clarification of the "Material Weakness" finding surrounding the cash and investment balances that were not adjusted to the fair market value amount that was held in the County Pool.

The public did not have any comment.

Ruth Fernandez noted that management and the Commission will be taking corrective action and acknowledge the assessing of the fair market value moving forward. She also shared that the rationale in the process this year was based on the understanding of the Counties' Investment Pool and the fair market value being made on a basis of a one dollar at time of withdrawal.

The hearing was Closed at 5:35 PM

John Jones made a motion seconded by Matt Regan to Adopt the Annual Financial Audit for Fiscal Year 2021-2022.

Roll call of vote:

District 1: Dr. Rocio Hernandez - Yes

District 2 Alternate: Srividya Iyengar – Yes

District 3 Alternate Rhoda Butler - Yes

District 4: Matt Regan - Yes

District 5: John Jones - Yes

Health Services: Dr. Ori Tzvieli - Yes

EHSD: Dr. Marla Stuart - Yes

Nos: None

Abstain: None

Absent: District 1 Alternate: Genoveva Garcia Calloway; District 2: Marilyn Cachola Lucey; District 3: Lee Ross; Board of Supervisors: Diane Burgis; Board of Supervisors Alternate: Candace Andersen; Health Services Alternate: Dr. Sefanit Mekuria; Children & Families Services: Kathy Marsh; Children & Families Services Alternate: Roslyn Gentry

The Commission **APPROVED** to Adopt the Annual Financial Audit for Fiscal Year 2021-2022.

7.0 Annual Report to First 5 California for Fiscal Year 2021-2022

(a) Public Hearing on the First 5 Contra Costa's Annual Report for FY 2021-2022

(b) Adopt the Annual Report to First 5 California for FY 2021-2022

Public Hearing began at 5:37 PM.

The purpose of the Annual Report is to provide a statewide summary of County Commission revenues, expenditures and population served as required by the California Children and Families Act.

First 5 Contra Costa Deputy Director, Camilla Rand introduced the Annual Report sections:

- AR-1 maps funding to individuals served.
- AR-2 shows population demographics (Child's age, Parents/Caregivers, Primary Language, Race/Ethnicity)
- AR-3 is a brief highlight of activities completed, evaluation findings and their policy impact.

First 5 Contra Costa's Database Coordinator Sarah Burke gave the following highlights:

- The report identifies the "who" and "how many". This represents providers, caregivers and the children served. Reported that these numbers are duplicated counts.
- First 5 California (Improved Family Functioning, Improved Child Development, Improved Child Health, and Improved Systems Change) defines result Areas and Service Categories in the report. State guidelines provided definitions on how these areas were identified in relation to the First 5 Contra Costa Initiatives and Strategies(i.e. centers are under First 5 California's "Family Functioning", and home visiting is under "Child Health").
- Reported data on the "Primary Language Spoken by the Population Served". During report, Dr. Stuart noted that slide presentation data did not account for 79% of the children whose primary language is

“unknown”. Sarah reported that data is representative only of approximately 1,600 of the children whose languages we do know.

- Reported that the Population Served by Race / Ethnicity represents almost 3,000 children and 3,700 caregivers.

After the presentation, the Chair invited Commissioners and the Public to comment. There were no further comments received.

The hearing closed at 6:05 pm.

Matt Regan made a motion, seconded by John Jones to Adopt the Annual Report to First 5 California for FY 2021-2022.

Roll call of vote:

District 1: Dr. Rocio Hernandez - Yes

District 2 Alternate: Srividya Iyengar – Yes

District 3 Alternate Rhoda Butler - Yes

District 4: Matt Regan - Yes

District 5: John Jones - Yes

Health Services: Dr. Ori Tzvieli - Yes

EHSD: Dr. Marla Stuart - Yes

Nos: None

Abstain: None

Absent: District 1 Alternate: Genoveva Garcia Calloway; District 2: Marilyn Cachola Lucey; District 3: Lee Ross; Board of Supervisors: Diane Burgis; Board of Supervisors Alternate: Candace Andersen; Health Services Alternate: Dr. Sefanit Mekuria; Children & Families Services: Kathy Marsh; Children & Families Services Alternate: Roslyn Gentry

The Commission **APPROVED** to Adopt the Annual Report to First 5 California for FY 2021-2022.

8.0 Communications:

The Chair noted that an article was included in the packet:

- ***EdSource Published Op-Ed: Inflation Reduction Act Left Children and Families Behind***
Co-authored by Dr. Ruth Fernández, Executive Director, First 5 Contra Costa and Dr. Savitha Moorthy, Executive Director at Tandem Partners in Early Learning.

9.0 Commissioner F.Y.I. Updates

Gareth Ashley congratulated staff for its grant application to the City of Concord for American Rescue Plan Act funding. He asked if there has been any analysis by the First 5 Association or First 5 California, on the impact of Prop 31 SB 793 on Prop 10 Funds.

Ruth stated that staff and the Association are working in adding narrative about that and also incorporating into the Briefing Book in time for the Strategic Plan Retreat.

Camilla Rand will include a report on this ARPA grant application in the upcoming November Program Updates.

Dr. Cio Hernandez thanked staff for coordinating the First 5 Contra Costa October 28, 2022 Open House.

10.0 Adjourn

Meeting adjourned at 6:14 pm.