



**Audit Committee Meeting  
December 2, 2021 at 11:00 am  
Zoom Meeting ID: 984 8568 9133  
Passcode: ELC1202**

**Committee Attendees:** Ileana Alvarez; John Madariaga

**Committee Absentees:** Jose Thomas

**Non-Committee Attendees:** Matthew Bruno

**Staff Attendees:** Evelio Torres; Angelo Parrino; Mercy Castiglione; Sandra Gonzalez; Pam Hollingsworth; Michelle Meilan; Victor Caballero; Ileana Alvarez; Ana Rodriguez; Alex Sanchez

**I. Welcome & Introductions**

**Ileana Alvarez**

- A. I. Alvarez called the meeting to order and welcomed everyone.
- B. C. Pollard called roll and quorum was established with two (2) voting members.

**II. Approval of Minutes**

**Ileana Alvarez**

- Motion to approve July 29, 2021 minutes
  - Motion to approve by I. Alvarez
  - Motion seconded by J. Madariaga
  - Motion unanimously passed.

**III. Division of Early Learning Fiscal Monitoring by Watson Rice**

**Mercy Castiglione**

- M. Castiglione shared that the Coalition contracts with an independent audit firm, Watson Rice LLP. to conduct its annual fiscal monitoring. It was stated that the latest audit results included no findings.

**IV. Annual Audits**

**Alex Sanchez**

- A. Sanchez shared a presentation about audits conducted on the Coalition. It was stated that the purpose of all audits is to monitor and assist in making improvements during the program year. The agency undergoes quarterly desk reviews also known as a scorecard, a single audit by Verdeja De Armas & Trujillo, LLP., a Division of Early Learning (DEL) audit by Watson Rice LLP., and an Attorney General (AG) audit. A. Sanchez also shared information

Mission: To promote high-quality school readiness, voluntary pre-kindergarten and after school programs, thus increasing all children's chances of achieving future educational success and becoming productive members of society. The Coalition seeks to further the physical, social, emotional and intellectual needs of Miami-Dade and Monroe County children with a priority toward the ages before birth through age 5.

on the audit process, data trends of findings for all Coalitions and the latest results of the annual audit by Watson Rice LLP. and the desk review by DEL.

**V. Public Comments**

**Ileana Alvarez**

- M. Castiglione shared the current progress of the single audit by Verdeja De Armas & Trujillo, LLP.

**VI. Meeting Adjourn**

**Ileana Alvarez**