



# **Finance & Operations Committee Meeting Transcript**

**March 5, 2020**

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THE CHILDREN'S TRUST FINANCE AND  
OPERATION SERVICES COMMITTEE MEETING

The Children's Trust Finance and Operation Services Committee Meeting was held on March 5, 2020, commencing at 9:30 a.m., at 3250 Southwest 3rd Avenue, United Way, Ryder Conference Room, Miami, Florida 33129. The meeting was called to order by Steve Hope, Chair.

COMMITTEE MEMBERS:

- Steve Hope, Chair
- Mark Trowbridge, Vice Chair
- Dr. Magaly Abrahante
- Constance Collins
- Gilda Ferradaz
- Nelson Hincapie
- Javier Reyes
- Leigh Kobrinski

STAFF:

- Donovan Lee-Sin
- Imran Ali
- James Haj
- Lori Hanson

1 STAFF CONTINUED:

2 Juana Leon

3 Vivianne Bohorques

4 Stephanie Sylvestre

5 Sheryl Borg

6 Sabine Dulcio

7 Wendy Duncombe

8 Lisanne Gage

9 William Kirtland

10 Ximena Nunez

11 Muriel Jeanty

12

13 GUEST:

14 Moises Ariza

15 Branden Lopez

16 Armstrong Creative Consulting Staff

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## 1 PROCEEDINGS

2 (Recording of the meeting began at 9:30 a.m.)

3 MR. HOPE: I want to take the time to welcome  
4 everyone to today's Finance Committee meeting. And a  
5 special welcome to our auditors who will be presenting  
6 this morning.

7 Are there any public comments?

8 MS. JEANTY: No, there's none.

9 MR. HOPE: Okay, no public comments. Take a look  
10 at the minutes. And if I can have a motion, please?

11 MR. TROWBRIDGE: So moved, Trowbridge.

12 MR. HOPE: And a second?

13 MR. REYES: Second, Reyes.

14 MR. HOPE: All in favor?

15 (WHEREUPON, the committee members all responded  
16 with "aye.")

17 MR. HOPE: Opposed?

18 (NO VERBAL RESPONSE)

19 MR. HOPE: Okay, minutes pass.

20 For today's presentation, as you know, the annual  
21 financial audit draft has been prepared and has been  
22 submitted to the Finance Committee. Today we have our  
23 auditors, Moses Ariza from Marcum, LLP. He will be  
24 providing us an overview of the draft audit. So I  
25 will open the floor to you this morning, gentleman.

1 Welcome.

2 MR. ARIZA: Thank you.

3 Good morning, Finance and Operation Committee.

4 My name Moses Ariza, I'm with Marcum. Here with me  
5 today is Mr. Brandon Lopez, which is one of our  
6 managers. I'm going present the draft financial  
7 statements, the comprehensive annual financial report.  
8 I know you have it in PDF. If you want to follow  
9 along with me, I'm going to mention the PDF page as  
10 well as the paper page. I'm going to turn to PDF page  
11 20.

12 PDF page 20 is our independent auditors report.  
13 Currently it's in draft form, but this will be  
14 produced with our letterhead and signature. The first  
15 paragraph makes reference to what we're auditing and  
16 it makes reference to the fiscal year ending September  
17 30, 2019. That's the 12-month period that we're  
18 auditing. The second paragraph goes into detail,  
19 which is titled Management Responsibility. It goes  
20 into reference what management of the TCC is  
21 responsible for. And they're responsible for putting  
22 together this capher [phonetic] and they follow United  
23 States accounting principles, US Gap.

24 The third paragraph, titled Auditor  
25 Responsibility, is what we, Marcum, are responsible

1 for. We're responsible for following two sets of  
2 guidelines. The first sets of guidelines is the  
3 United States auditing principles, one is US Gas. And  
4 the second guideline, because we are in the State of  
5 Florida, we follow government auditing standards, also  
6 known as Yellow Book. So we have two sets of  
7 standards that require additional testing, which  
8 produce a second report that I'm also going to go over  
9 as part of the presentation today.

10 If you turn with me to PDF page 21, the first  
11 paragraph is titled Opinions. And it reads as  
12 follows: "In our opinion, financial statements  
13 referred to above present any and all material  
14 respects, the respect of financial decisions from the  
15 governmental activities and the general fund of The  
16 Trust as of September 30, 2019." And this is an  
17 example of a modified opinion. And you, as an  
18 operations committee member, this is the only opinion  
19 you want to be associated with. When it comes to a  
20 financial audit, it's a higher regard that one could  
21 receive in regards to audit, following the United  
22 States government accepted principles.

23 At the bottom of PDF page 21, there's a paragraph  
24 titled Other Reporting Requirements, Government  
25 Auditing Standards. As mentioned, there's another

1 report because we follow the second threshold of  
2 standards, government auditing standards, that reports  
3 over internal controls or financial reporting and also  
4 finance requirements. And we'll go over that shortly.

5 Following PDF page 21, you will find the  
6 management discussion analysis. The MDNA starts on  
7 page 23, PDF page 23, and ends on page 28. And this  
8 section of the financial statement is prepared by your  
9 finance department. And what the MDNA does is it goes  
10 into rather much detail, the current year activity.

11 It compares prior activity versus current year  
12 activity. And it goes into not only showing you  
13 monetary changes and fluctuations in a quantitative  
14 manner, but it also talks about the quantitative  
15 factors that are driving those changes. And this is  
16 put together by the finance department. We as your  
17 auditors are precluded from writing this or assisting  
18 with the preparation of this because they will not  
19 make us independent.

20 Following the MDNA, you'll find the financial  
21 statements. We want to follow along to PDF page 40.  
22 So PDF page 40, you'll find the statement on that  
23 position. And because we do follow government county  
24 standards and principles, you do have two sets of  
25 financial statements included in this report. What

1 you're looking at here on PDF 40 is for the accrue  
2 basis, where you actually not only look at your short-  
3 term focus, but you also look at your long-term assets  
4 and liabilities. And you'll notice that you had an  
5 increase in capital assets do the acquisition of some  
6 capital assets during the year. And the liabilities  
7 are very similar to in nature from the prior year,  
8 which are your accounts payable. The only long-term  
9 liabilities you have are pretty much payroll related  
10 and benefit related, which are your net pension  
11 liability and your other post-employment benefits,  
12 which are related to the Florida Retirement System.

13 If you look at a high level, the statement of net  
14 position, you'll notice there's no long-term debt and  
15 that's because The Trust is prohibited by Florida  
16 statute to issue that or anything of that nature. If  
17 you turn with me to PDF page 41, that's your statement  
18 of activities on a full accrued basis regardless of  
19 what actual cash is paid. And you'll notice that  
20 there was change in acquisition of negative \$13.8  
21 million. And this decrease is primarily related and  
22 was expected to be in line with the strategic plan  
23 increase and provided service expenses. So although  
24 you might look at it there was a decrease in net  
25 position, it was all expected and it was all in line



1 with your budget for the increase of services and  
2 increase of provider service expenses. So we started  
3 the year at a net position of \$64.7 million and we  
4 ended with that change in net position at the end of  
5 the year to approximately \$50.9 million. So we had a  
6 decrease close to \$14 million.

7 You can turn the page with me to PDF page 42.  
8 This is the second standards set of financial  
9 statement the government principles require. This is  
10 a short-term view, but this is what we know as a  
11 balance sheet. In this case, for government county  
12 standards, you don't show long-term assets or  
13 liabilities. So you look at a balance sheet, in this  
14 case, but you have no current -- you have no capital  
15 assets and you have no long-term liabilities. So it  
16 gives you a short-term view of pretty much running in  
17 parallel with running a budget on an annual fiscal  
18 basis. That's your balance sheet.

19 If you turn with me to page 43, there's a  
20 reconciliation of a balance sheet. One was to ask how  
21 do I go from modified full accrue basis to full accrue  
22 basis. This page shows you what items are reconciling  
23 from a modified accrue basis to a full accrue basis.  
24 So you can pinpoint specific what are the items that  
25 are long-term and long-term liabilities. That

1 summarizes the conversion from modified accrue to full  
2 accrue. If you turn with me to page 44, that's your  
3 revenue and expenditures. This is the only short-term  
4 view. So any type of expenditures or long-term  
5 revenues are not recognized in this statement. And  
6 one thing I did want to point out is something that is  
7 a benefit is when you consider the classification of  
8 expenditures, approximately 90 percent of all  
9 expenditures are related to provider services. And  
10 you have less than eight percent of all operating  
11 expenses relating to general administrative expenses,  
12 which are very low compared to other entities. Which  
13 in essence shows that a lot of the expenditures are  
14 driven to the benefit of children and families.

15 If you turn to PDF page 46, that's where the  
16 footnotes start. From page 46, it takes you all the  
17 way to PDF page 82. In summary, although these  
18 footnotes are lengthy, it just shows more detail of  
19 the current year activity and some of the asset  
20 classes and the investment portfolio that The Trust  
21 has. But there was no new accounting principles that  
22 were implemented this year and therefore very  
23 consistent here to compare to the 2018 TCT caper  
24 [phonetic].

25 Following the footnotes, if you want to turn with

1 me to PDF page 84. PDF page 84 is comparing your  
2 budget versus your actual expenditure and revenues.  
3 If you notice that you have the first column is your  
4 original budget. The second column shows that there  
5 was an amendment to the budget. The third column is  
6 your actual accounts, the actual activity for the  
7 year. And the last column is a variance column  
8 showing differences. You could easily tell there was  
9 an increase in the expected investment earnings. The  
10 entity had budgeted just over \$1.2 million, but the  
11 actual amounts of investment return came to a close at  
12 \$2.7. And that's related to the timing of  
13 investments, the maturity of investment interest rates  
14 that you were obtaining from the other line investment  
15 portfolio.

16 And then although we had budgeted and provided  
17 services of \$150.1 million, the actual amounts  
18 accounted to \$126.6. Not to be worried. It's because  
19 that \$23 million difference is due to the time when  
20 the actual provider contracts are signed and executed.  
21 Again, this just summarizes your final budget and  
22 compares it to the actual amounts that are issued  
23 based on US guide.

24 Following the schedule, if you want to turn with  
25 me to PDF page 93. This is one of the schedules in

1 the statistical section. The statistical section  
2 shows 10 years of trend history. The other thing I  
3 wanted to point out here, follow along on the 2019  
4 column, the last amount is your change in acquisition,  
5 which was a decrease in \$13.8 million, which is in  
6 line with what was expected. If you compare it to  
7 prior years activity, 18, 17, 16, 15, you'll notice  
8 that there was a positive change in net position for  
9 the past five years. So this is the first time in the  
10 past five years that there's actually a decrease and  
11 change in your net position, which is in line with the  
12 increase and provider services.

13 One more item I wanted to go over. PDF page 118.  
14 PDF page 118, we went over at the beginning of our  
15 presentation, our auditors report. This is our second  
16 report in accordance with government audit standards.  
17 The purpose of this report is to identify and report  
18 to you of any internal control deficiencies. The  
19 report on PDF page 118 it differentiates the  
20 difference between a material weakness and a  
21 significant deficiency and provides you a conclusion.  
22 And our conclusion was that during the audit we did  
23 not identify any deficiencies and internal controls.  
24 Because we are following government online standards,  
25 if we were to identify an internal control deficiency,

1 we're required by professional standards to report to  
2 you in writing, it cannot be done verbally. This is  
3 the format that we would use to report those  
4 deficiencies.

5 If you turn with me to PDF page 119, the  
6 following page. The second part of our report  
7 summarized our compliance testing. The audit  
8 standards required us to test current year activity  
9 versus your approved budget by the Board. It requires  
10 us to test current year activity against any contracts  
11 that you have and grant agreements. So we want to  
12 make sure that when the grant agreements require you  
13 to have any monitoring of your providers, that that's  
14 being done. As part of our test, we do a sample size  
15 based on different risk matrix and we came to the  
16 conclusion that we did not identify any instances of  
17 noncompliance. So that summarizes our government  
18 standards report.

19 The last document I do want to mention is the  
20 last page, PDF 122. So PDF page 122 is a requirement  
21 by our Florida auditor general. And there's a Florida  
22 statute, subsection 218 that requires us to test your  
23 investment policy. The Florida statute says every  
24 municipality or government agency in the State of  
25 Florida that doesn't have an investment policy, has to

1 follow Florida statute 218. In this case you do have  
2 an investment policy. And what we do is we compare  
3 your investment portfolios to your investment policy.  
4 We analyze what investments securities and vehicles  
5 could be invested in. We make sure that there's a  
6 proper allocation between risk and we make sure that  
7 any changes in your investment policy is approved by  
8 the Board. So we do that process, and if any  
9 discrepancies come along, we're required to report it  
10 to you. We're pleased to say we performed our tests  
11 and we have no instances of noncompliance with your  
12 investment policy.

13 Now Brandon is going to present the second  
14 document that was --

15 MR. LOPEZ: You should have a copy. I know we've  
16 gone through a lot of reports, but there's have one  
17 more. It's actually a really important one. With  
18 this communication, basically if there were any issues  
19 that we found throughout the audit, any physical  
20 things dealing with management and finance, any time  
21 where we might have requested some auditor support and  
22 we didn't receive it or there was some issues, we'd be  
23 required to report that in this letter. But as you  
24 see, there were no issues that identified throughout  
25 that process. There were no material audit

1 adjustments on our end that were required to be  
2 posted. So this letter is basically where you would  
3 disclose that. And one of the things that, kind of  
4 our approach when it comes time for the audit, it's  
5 not so much that we're here for two months, we get  
6 everything done and then we just kind of disappear for  
7 the rest of the year and come back. We kind of like  
8 to, as things come up throughout the year, even now  
9 we're starting the new fiscal year, as questions come  
10 up, we always make ourselves available.

11 And one thing that I do want to commend Bill and  
12 Wendy and their team on is when there is something  
13 that might be different, something out of the ordinary  
14 that's not just their routine transactions, they  
15 always do reach out to us to make sure that, look,  
16 this is how we're thinking of it, we want to make sure  
17 we're doing it the right way, the auditors, what do  
18 you think. Because when it comes time for the audit,  
19 everybody is on the same page, everybody is aware and  
20 up-to-date on what is going on. So they really do a  
21 good job of reaching out to us whenever there's  
22 something they have questions on, and it makes  
23 everybody's life easier, our life easier, and the  
24 finance department as well. I do want to make sure  
25 that's noted. So we appreciate that. But yeah, this

1 letter is in draft form as are all the other reports,  
2 but basically this is that communication, that there  
3 were no issues that we identified. That was a lot we  
4 just went through.

5 MR. KIRTLAND: Maybe before questions commence, I  
6 would like to just say a couple of things about the  
7 entire process. Again, Brandon, Moses, now he's  
8 become Mo around our office, so it's a little unusual  
9 for me to actually pronounce his full and real name.  
10 And we have to apologize because we actually have his  
11 title on our agenda today as senior manager, but they  
12 were so impressed with the audit that he did of The  
13 Children's trust last year that they promoted him to  
14 partner, actually, at Marcum. So we need to get this  
15 corrected for next year.

16 Thank you again for walking us through the  
17 document, as you can see its 122 pages. You made my  
18 job a lot easier today by piloting us through the many  
19 reports and schedules that we have. I just wanted to  
20 thank you all. As you mentioned, it's been great  
21 working with you, for the past two years we've had two  
22 very engaging, and I would say almost proactive, types  
23 of audits where we learned a lot about the way we do  
24 things and the way we can do things better as well.  
25 We're excited about issuing another report without any



1 significant deficiencies or material weaknesses or  
2 findings. Not only because that's the expectation  
3 internally at The Trust at this point, but it gives  
4 The Children's Trust another, you know, stronger leg  
5 to stand on as we face the public and what their  
6 expectation is about this organization in handling  
7 public funds.

8 It does feel like an annual process really,  
9 preparing for the audit. The process feels like it's  
10 a six-month process, but it really is a 12-month  
11 process just because all of the staff at The  
12 Children's Trust are engaged in making sure that this  
13 report is successful. To our IT systems that we  
14 implement that have various and sound controls, and  
15 more effective ways of doing things, we make sure that  
16 we're compliant and accurate and have everything we  
17 need to operationalizing those things. And having  
18 this committee to support staff in that type of  
19 decision making is really helpful to producing the  
20 product that you see before you today.

21 I would also like to thank Wendy, in particular,  
22 for really, again, I'll use the same description, of  
23 piloting, creating this document. She truly is like  
24 the orchestrater of putting all this together and  
25 making sure in coordinating communication. There's

1 various staff that contribute to the document, but  
2 from start to end, she makes sure every year that the  
3 process goes smoothly. And ever since I've been in  
4 the position, I've been grateful to have her assisting  
5 me to make sure this is what it is today, so thank  
6 you, Wendy and staff.

7 MR. HOPE: Back to me. Thank you, sir.

8 First, I want to extend my thanks. And to  
9 reiterate what Bill just indicated, but in order to  
10 have a successful audit, it is contingent upon the  
11 quality of your finance staff. And I think that the  
12 audit report is a testament to the quality of work  
13 that staff has done so that it makes the process  
14 easier. So again, to Bill and his team, I want to  
15 extend at least an appreciation of the Finance  
16 Committee on taking us through a very tedious audit.  
17 As you can see, it's a 123 pages. There's a lot of  
18 information for Finance Committee members and staff  
19 that gives you a pretty good overview, not just of the  
20 organization financial position, but also to get an  
21 understanding of the operations. And I think it is  
22 recommended material for at least the Board and  
23 Finance Committee.

24 So I had a whole list of questions, but you've  
25 answered most of them. I just cut it down to maybe

1 three or four questions. So in the independent  
2 auditor report, internal control, and the section that  
3 addresses internal control over financial reporting, I  
4 think that's on page 4, so it says that the purpose is  
5 to determine the audit procedure that are appropriate  
6 but not for the purpose of expressing an opinion on  
7 the effectiveness of The Trust internal control. So  
8 the question is given that, have you observed any  
9 areas of concerns as it relates to the corporate  
10 control environment?

11 MR. ARIZA: From our testing results, not at the  
12 moment. We review the internal control processes of  
13 the entities not only to identify room for  
14 improvement, or recommendations for improvement, but  
15 also to modify and cater our risk assessment. So  
16 depending on the internal control of a certain  
17 significant process, it could be oversight, it could  
18 be cash receipts, it modifies our risk assessment,  
19 meaning if there's a higher risk, it would be  
20 significant on our procedures or extended on our  
21 procedures.

22 MR. HOPE: Okay. So would any unusual item that  
23 effected the change in net asset and were they  
24 properly accounted for?

25 MR. ARIZA: I'm not going to say it was unusual,

1 but as part of our audit requirements, we're supposed  
2 to identify a deteriorating activity of the entity.  
3 The way we do that is we compare The Children's Trust  
4 to its peers, the Palm Beach County Children Services,  
5 Broward County Children Services, compare how you  
6 stand compared to others. Some may say when you have  
7 a decrease in equity, you might have something  
8 negative. But in this case it's not negative because  
9 we expected it. And it was driven by decisions made  
10 by those governments. So one that understands the  
11 ration and one that understands the strategic outlook  
12 of the entity, would understand that we should not be  
13 concerned with the activity of the year. But we did  
14 perform that analysis and it was reasonable and  
15 expected, therefore it's not brought to your attention  
16 or matter of concern.

17 MR. HOPE: Okay. So how does the actual  
18 engagement fee for this year compare to your estimated  
19 fees?

20 MR. ARIZA: The Children's Trust has a mandatory  
21 five year rotation. Last year was our first year that  
22 we were engaged. I don't know the specific amount,  
23 but it is an all-inclusive price. We service the  
24 government industry, we perform over 42 audits just in  
25 South Florida alone. And as part of the being

1 committed to the project sector, our annual fees are  
2 only increased by what we call consuming pricing. So  
3 the Department of Labor produces your consumer pricing  
4 with inflation based on regions. And we use the South  
5 Florida region which brings up Miami-Dade and Broward  
6 County and Palm Beach County. Usually it's a 2.8  
7 percent increase from annual to annual basis, but  
8 again, its all-inclusive. If there's overages, if we  
9 see -- unless it was unexpected overages due to maybe  
10 our new VRP system, therefore will have a discussion  
11 with management. But again, we understand the  
12 industry. We're able to reduce the time that it takes  
13 to audit because we are fully committed. We have 46  
14 team members in the government practice in South  
15 Florida, so we're able to do it efficiently and  
16 produce a quality of product within the budgets.

17 MR. HOPE: So, I guess from the audit there are  
18 no unresolved matters?

19 MR. ARIZA: No. So what happens next is we're  
20 going to provide a management representation. That  
21 management representation indicates, it makes some  
22 assertions through management stating that they're not  
23 aware of any fraud, they made all the information  
24 available to us and that they purposely did not  
25 withhold any information from us. So they sign that

1 letter and they provide it to us. Following that, we  
2 will receive that later in a day or so. We're going  
3 to reach out to the in-house council and make sure  
4 that there's no litigation against The Trust. Why is  
5 that important? If there is litigation against The  
6 Trust, we might have a contingency, that for  
7 accounting purposes you might have to report some type  
8 of liability. That's one of the audit procedures.  
9 Before the audit report, as soon as seven days prior  
10 to issuing a report, we reach out to your attorneys to  
11 make sure there's no litigation that can cause  
12 contingency.

13 MR. HOPE: Okay, and one final question. In the  
14 note section, as you mentioned, I did not see any note  
15 that makes reference to any pending or existing  
16 litigation. So is there going to be a notation in the  
17 final statement that indicates that there is none or  
18 it just needs not to report it if there's none?

19 MR. ARIZA: You only report it if there's  
20 something that is probable and not remote. So if  
21 there's nothing probable, therefore that will stay as  
22 it is.

23 MR. HOPE: Okay, thank you. I'll open the floor  
24 to the rest of the Finance Committee.

25 MR. REYES: Just a small line item thing. What

1 are the interlocal agreements?

2 MR. KIRTLAND: Those are the CRA agreements. We  
3 have certain obligations to those community  
4 redevelopment areas, both within the city of Miami.  
5 One being Omni district and the other one being the  
6 southeast. And so a couple of years ago we had three  
7 that we had commitments to. One of them, the third  
8 one was the city of Miami Beach and they were the  
9 largest commitment that we had. And then essentially  
10 they dissolved that CRA, so about half of our  
11 liability to those CRA's and the expenses that we  
12 allocated were removed. But essentially it's an  
13 agreement where we provide or commit funds to those  
14 CRA districts. And unless they need to actually  
15 access those funds, they return them at the end of the  
16 year. So we typically have a wash of revenue  
17 expenses, it doesn't affect how much we can actually  
18 issue as a provider service contract.

19 MR. HOPE: Any other --

20 MS. ABRAHANTE: I have a question, but it's not  
21 necessarily about the audit, but its related. On the  
22 assignment of expenditures to either direct services  
23 to students versus administration, how is that  
24 identified when we look at the budget? I mean, how  
25 could we see, okay, this is classified as a direct

1 service to students versus this is classified as  
2 administration?

3 MR. ARIZA: So the only line item that goes  
4 directly to services, to families and children, is  
5 provider services. The items that are getting  
6 allocated to general administrative expenses are your  
7 expenditures for personal salaries and benefits. This  
8 year it was \$8.6 million. The operations, that  
9 includes the professional service, accounting,  
10 auditing, legal, rental lease agreements, insurance  
11 operations, that amounted to \$1.1 million. And your  
12 capital outlet, which some will be capitalized as  
13 long-term assets as \$24,000. Those three amounts are  
14 your general administrative expenses.

15 MR. KIRTLAND: I think a little bit more to your  
16 question, I think you said during the budgeting  
17 process, how do we identify it. I mean, we  
18 specifically will highlight what we've allocated to  
19 direct services, management expenses each year, so  
20 that we could -- we want to make sure that when we're  
21 going through that process, we're letting you know  
22 about proportionally how much we can make for our  
23 direct services. And each year we strive to make that  
24 ratio better and better.

25 MS. ABRAHANTE: Of course. Right. So it will be



1 something we would be able to see?

2 MR. KIRTLAND: Right.

3 MS. ABRAHANTE: I was questioning in my head the  
4 resolutions that we're going to address today, which  
5 are for consulting services for marketing and so  
6 forth, would that be direct service or is that  
7 considered administration?

8 MR. KIRTLAND: Typically, in the budget where its  
9 allocated for, it's part of our direct service budget.  
10 Its included, typically, in our community awareness  
11 and advocacy section of the budget. It is kind of  
12 inclusive of what we consider to be direct services  
13 along with things like primary initiatives like  
14 parenting and youth development. But it is a part of  
15 what we consider direct service oriented.

16 MS. ABRAHANTE: Makes sense. Thanks.

17 MR. HOPE: Thank you. Any other contribution on  
18 the subject?

19 Do we need a motion to approve this?

20 MS. KOBRINSKI: It's just a presentation.

21 MR. HOPE: All right, so thank you, gentleman. I  
22 appreciate it.

23 MR. ARIZA: Thank you very much. I'm sorry, just  
24 to mention, we're presenting to the Board in two  
25 weeks, so if anybody has any questions, two weeks from

1 today if you want us to answer any questions, please  
2 do so.

3 MR. HOPE: Thanks again.

4 MR. ARIZA: Thank you.

5 MR. HOPE: All right, moving on to the  
6 resolutions.

7 Resolution 2020-A: Authorization to negotiate  
8 and execute a contract with BMK Media Consulting  
9 Corporation, an Infrastructure as a Service (IaaS)  
10 vendor, in a total amount not to exceed \$117,477.00,  
11 for a term of 15 months, commencing July 1, 2020, and  
12 ending September 30, 2021, with four remaining 12-  
13 month renewals subject to annual funding  
14 appropriations.

15 I think that staff had presented a motion in  
16 previous months as it relates to the technology cost.  
17 I don't know if staff may want to provide some  
18 background information on this.

19 Mr. CEO?

20 MR. HAJ: Mr. Chair, thank you.

21 As we continue with our IT plan forward to get  
22 greater functionality, greater efficiencies and reduce  
23 processes. One example, we put this out to bid, we  
24 got increased functionality. This is a reduced rate.  
25 We were paying almost \$70,000 per year.

1 Stephanie, do you want to talk specifics about  
2 the specifics of the Children Services?

3 MS. SYLVESTRE: Sure. So this is kind of like  
4 building on our IT plan that we presented to the Board  
5 about six years ago. And about how do we streamline  
6 what we're doing, reduce our footprint, increase our  
7 security. And so when we move this new vendor, all of  
8 our IT core mission services will be in the Cloud,  
9 which means that if there's a disaster in this  
10 building, we can continue operating. That's a really  
11 key thing. Also, because we're not centralizing all  
12 of our IT services, if we had a misfortune of having  
13 one of our key, or software, our solution being  
14 attacked, it's just going to be one instead of the  
15 entire thing. So you've heard about entire, different  
16 entities where entire IT infrastructure and all their  
17 services have been held for ransom, we have a  
18 distributed Cloud solution. So if they held one of  
19 our IT solutions for ransom, the rest would still  
20 continue to operate. This is the last step forward in  
21 that solution. We're also able to improve the  
22 management of our endpoints. Right now you still have  
23 to be an office to get certain updates. Now you're  
24 going to be able to get updates as soon as they're  
25 sent out. It just makes it easier for our team to be

1 in the community, especially our programs team  
2 spending more time with the providers. So I think  
3 that this vendor has been a great partner to work  
4 with. They've been responsive. They've come in on  
5 their own time and done a deep dive and reevaluated  
6 the pricing and the cost. And as Jim mentioned, we're  
7 going to be realizing a really tremendous cost saving.

8 MR. HOPE: Thank you.

9 Can I get a motion?

10 MR. TROWBRIDGE: I'll move it, Trowbridge.

11 MR. HOPE: Second?

12 MS. FARRADAZ: Second, Ferradaz.

13 MR. HOPE: Any recusals? Discussion?

14 I just have one quick question. So for the  
15 distributed Cloud solution, does it mean you have  
16 separate servers for each application?

17 MS. SYLVESTRE: No, we mean we have separate  
18 vendors for each application. So if one of our  
19 vendors got compromised, our vendors are in a  
20 different security protocol. And this -- right now we  
21 have one server that maintains our active directory,  
22 which is what controls our users network on premises.  
23 So if something happened in the building, we could  
24 probably run for about two weeks. But with this new  
25 vendor, they're going to install a solution that if

1 something happens to the building and we can't be here  
2 for two or three months, it would be transparent, like  
3 we would still be able to run. I think that's a key  
4 thing in terms of business continuity, especially  
5 during the times of hurricane season where we have  
6 hurricane watches and so forth, and we're asking  
7 people to work from home, you can work from home and  
8 continue without losing productivity.

9 MR. HOPE: Thank you.

10 All in favor?

11 (WHEREUPON, the committee members all responded  
12 with "aye.")

13 MR. HOPE: Opposed?

14 (NO VERBAL RESPONSE)

15 MR. HOPE: Resolution passes.

16 Resolution 2020-B: Authorization to enter into a  
17 contract with Armstrong Creative Consulting, Inc., for  
18 event planning services, in a total amount not to  
19 exceed \$290,000.00, for a term of seven months,  
20 commencing March 1, 2020, and ending on September 30,  
21 2020, with four remaining 12-month renewals subject to  
22 annual funding appropriations.

23 Just one quick question to staff, I think at the  
24 last Board meeting there was a resolution for  
25 Armstrong for \$350,000. I don't know if staff could

1 sort of provide some differentiation between the two  
2 just for clarity for the Finance Committee.

3 MS. NUNEZ: Ximena Nunez from The Children's  
4 Trust. Yes. At the previous Board meeting they were  
5 for media services and community outreach that are  
6 starting up again in the African community and the  
7 Haitian market. This is a different project that is  
8 just managing and helping us implement. So they're  
9 not related.

10 MR. HOPE: Thank you.

11 MR. HOFFMAN: How does the project compare to  
12 last year?

13 MS. NUNEZ: We are keeping the same budget as  
14 last year, but we are planning to have some  
15 [inaudible] to this place and also encourage to have  
16 more people sponsor our event.

17 MR. HAJ: It's been the same amount. We  
18 increased \$10,000 last year to add the additional  
19 security protocols with the x-ray machines and all  
20 that stuff.

21 MR. HOFFMAN: You've heard this from me before,  
22 but it's helpful sometimes to at least say what we did  
23 last year.

24 MS. ABRAHANTE: I have a question. The initial  
25 contract on this arrangement is for seven months,

1     however, the renewals are for 12.  Is there a  
2     difference in the price between the seven months and  
3     the 12?

4           MS. NUNEZ:  No, there's not a difference in the  
5     price, it's just having the renewals for 12 months  
6     will allow us more time to plan, but it won't  
7     increase.

8           MS. ABRAHANTE:  But they'll do it for the same  
9     amount?

10          MS. NUNEZ:  Yes.

11          MR. HOPE:  Can I have a motion, please?

12          MS. ABRAHANTE:  So moved.

13          MR. HOPE:  Second?

14          MR. HINCAPIE:  Second.

15          MR. HOPE:  Any recusals?

16          (NO VERBAL RESPONSE)

17          MR. HOPE:  Any further discussion?

18          MR. HINCAPIE:  I think they did a phenomenal job  
19     this year.  You could tell the difference.  The logo  
20     was everywhere.  In terms of branding, it was amazing.  
21     And I saw families there that it was the only time  
22     that they had ever exposed their kids to anything  
23     outside of what they -- really amazing.  You guys did  
24     a phenomenal job.

25          MR. HOPE:  Thank you, sir.

1 All in favor?

2 (WHEREUPON, the committee members all responded  
3 with "aye.")

4 MR. HOPE: All opposed?

5 (NO VERBAL RESPONSE)

6 MR. HOPE: Resolution passes.

7 Resolution 2020-C: Authorization to enter into a  
8 purchase agreement with Linda S. Weston d/b/a Ahead  
9 Advertising Specialties for the Trust-branded  
10 promotional items in a total amount not to exceed  
11 \$50,000.00 for a term of seven months commencing on  
12 March 17, 2020, and ending on September 30, 2020.

13 Is there anything staff would like to contribute  
14 to this before we --

15 MR. HAJ: No, the addition of headphones is  
16 something that came out of discussion last year. We  
17 brought it back. I think some committee members  
18 discussed it, so we surveyed the people who we  
19 distribute bookbags to and they told us that they  
20 still need bookbags and some additional headsets. We  
21 added the headsets based on the discussion here last  
22 year.

23 MR. HOPE: Okay, thank you, sir.

24 Can I have a motion, please?

25 (WHEREUPON, the committee members all responded



1 with "aye.")

2 MR. TROWBRIDGE: I'll move it, Trowbridge.

3 MR. HOPE: Second?

4 MR. REYES: I'll second, Reyes.

5 MR. HOPE: Any recusals?

6 (NO VERBAL RESPONSE)

7 MR. HOPE: Any additional discussion?

8 (NO VERBAL RESPONSE)

9 MR. HOPE: All in favor?

10 (WHEREUPON, the committee members all responded  
11 with "aye.")

12 MR. HOPE: Opposed?

13 (NO VERBAL RESPONSE)

14 MR. HOPE: Resolution passes.

15 Resolution 2020-D: Authorization to execute a  
16 purchase agreement with Yellow Box, Inc., to rent and  
17 maintain Yellow Box kiosks in the amount of  
18 \$29,166.70, for a term of seven months, commencing  
19 March 17, 2020, and ending September 30, 2020.

20 Can I get a motion, please?

21 MS. FERRADAZ: I'll make a motion, Ferradaz.

22 MR. HOPE: Can I get a second?

23 MR. HINCAPIE: Second, Hincapie.

24 MR. HOPE: Any recusals?

25 (NO VERBAL RESPONSE)

1 MR. HOPE: Open for discussion. Any questions?

2 (NO VERBAL RESPONSE)

3 MR. HOPE: All in favor?

4 (WHEREUPON, the committee members all responded  
5 with "aye.")

6 MR. HOPE: All opposed?

7 (NO VERBAL RESPONSE)

8 MR. HOPE: I'll now turn it over to the CEO.

9 MR. HAJ: Just to remind everyone, the Board  
10 retreat is Wednesday, March 18th. If you have not  
11 RSVP'd, please do so. Trust facilities, we're still  
12 working with the county to discuss the land we  
13 mentioned two months ago. There was a discussion  
14 about lease and conveyance. And they have now agreed  
15 about conveyance, but we're having some other issues  
16 about access to the property. So we'll bring a date  
17 next month. And Young Talent, Big Dreams Finals are  
18 Sunday, April 26th. We will send out a reminder. If  
19 you would like to attend, please let us know so we  
20 have seating available for you.

21 MR. HOPE: Thank you, sir.

22 If there are no further business, meeting  
23 adjourned. Thank you, everyone.

24 (Whereupon, at 10:15 a.m., the meeting was  
25 adjourned.)

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CERTIFICATE OF REPORTER

STATE OF FLORIDA  
COUNTY OF MIAMI-DADE

I, MIRIAM BRIGHTON, court reporter and Notary Public do hereby certify that the foregoing proceedings were taken before me at the time and place therein designated, and that the foregoing pages numbered 1 through 33 are a true and correct record of the aforesaid proceedings.

I further certify that I am not a relative or employee, attorney or counsel of any of the parties, nor am I a relative of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the foregoing action.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated herein are true.

Dated this 1st day of April 2020.

*Miriam Brighton*  
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Miriam Brighton, Court Reporter

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