



**Executive Committee**  
382 N Suncoast Blvd.  
Crystal River, FL 34429  
July 22, 2020  
Virtual Meeting  
8:30 am

## **AGENDA**

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|------------|--|----------------------|
| <b>I</b>   | <b>Call to Order, Welcome, and Introductions</b>   | <b>Rob Wardlow</b>   |
| <b>II</b>  | <b>Approval of Agenda</b>  | <b>Rob Wardlow</b>   |
| <b>III</b> | <b>Public Input</b>  | <b>Rob Wardlow</b>   |
| <b>IV</b>  | <b>Action Items</b>  | <b>Sonya Bosanko</b> |
|            | Action Item: 2020-21-01 Revised Addendum #1 FY2019-2020 OEL Grant Agreement  | 2                    |
|            | Action Item: 2020-21-02 Revised Addendum #2 FY2019-2020 OEL Grant Agreement Assessment   | 5                    |
| <b>V</b>   | <b>New/Unfinished Business</b>   | <b>Rob Wardlow</b>   |
| <b>VI</b>  | <b>Public Input:</b> <i>Public Input is a time set aside for comments from the general public. Comments must be kept to a 3 minute limit and a speaker's card must be completed and submitted to the Board Chair. The Chair will open the meeting to public discussion at various times during the meeting at his/her discretion</i> |                      |



**ACTION ITEM**

**Date:** July 22, 2020 **Subject:** Revised Addendum #1 FY2019-2020 OEL Grant Agreement **Action Item** 2020-21-01

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**Proposed Board Action:** Authorize the Executive Director to execute an addendum to the 2019-20 Grant Agreement to address the 2018-19 reconciliation of School Readiness provider payments and attendance during the implementation of the modification to the Single Statewide Information System’s Coalitions Service Portal (referred to as EFS Mod).

**Budget Considerations:** Unknown

**Background Information:** The Office of Early Learning is working with each coalition to complete its reconciliation of 2018-19 payments to School Readiness (SR) providers. Multiple steps are required to finalize the data in EFS Mod and correct both under- and overpayments to some SR providers. The Addendum to the 2019-20 Grant Agreement lists the required steps and documents a date certain by which the EFS mod data will be corrected.

The addendum creates new timelines and activities that will allow coalitions and OEL to complete and document tasks necessary to finalize reconciliation. These activities include data correction, which is contingent upon the successful deployment by OEL of the “data fixes” necessary for attendance and payment reconciliation for 2018-19.

OEL staff has provided guidance on these activities and will be available to assist in completing the tasks that will lead to a completion of all 2018-19 reconciliation tasks.

**Points of Consideration:**

**Effective Date:**  
July 22, 2020

**Supporting Documentation:** Revised Addendum #1 FY2019-2020 OEL Grant Agreement (attached)

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**Information prepared by Shan Goff, Executive Director, Office of Early Learning**  
**Submitted by Shan Goff, Executive Director, Office of Early Learning**

**History of Action Item:**

<b>Committee or Council</b>	<b>Date of Meeting</b>	<b>Action</b>
Board of Directors	June 3, 2020	Denied 1-12 vote

ADDENDUM #1 TO 2019-20 GRANT AGREEMENT  
BETWEEN THE OFFICE OF EARLY LEARNING AND THE  
EARLY LEARNING COALITION OF NATURE COAST

WHEREAS, the Florida Department of Education, Office of Early Learning, hereinafter referred to as the “Office” or “OEL”, and the Early Learning Coalition of Nature Coast, hereinafter referred to as the “ELC” (each individually a “Party” and collectively the “Parties”), entered into a grant agreement (hereinafter referred to as “Agreement”) for the 2019-2020 fiscal year for the Coalition to administer and implement a local comprehensive program of School Readiness (SR) and Voluntary Prekindergarten (VPK) Program; and

WHEREAS, the parties utilize a Single Statewide Information System’s Coalition Services Portal to process provider accounts, attendance reporting and payments in the manner directed by Office and for the reconciliation of local SR Program data; and

WHEREAS, Agreement Exhibit 1, Section JJ of the Agreement states “Agreement provision modifications shall only be valid when they are in writing and all parties have duly signed and dated them;” and

WHEREAS, Chapter 2019-115, Line 86 Laws of Florida provides funds for the ELC to administer local SR Programs; and

WHEREAS, the Parties wish to amend the Agreement to incorporate this Addendum as set forth herein;

NOW THEREFORE, the parties agree to the following:

- The ELC acknowledged receipt of the following documents from OEL and used [these](#) documents in the entity’s year-end closeout and reconciliation tasks.
  - 2018-19 Revenue Confirmation for SR, Child Care Executive Partnership, Voluntary Prekindergarten, Outreach/Awareness and Monitoring Initiative and Performance Funding Program activities.
  - 2018-19 Supplemental Data Form including the ELC’s self-reported FY2018-19 results for the temporary SR/VPK OCA codes SRRCN and/or VPRCN.
- The ELC identified and paid all SR Provider underpayments for FY2018-19 on January 31, 2020
- The ELC completed provider reconciliation [on](#) January 31, 2020. The reconciliation process was verified by:
  - X 100-percent of provider payments and records: or
  - \_\_\_ A sample of provider payments, as approved by OEL, equating to \_\_\_-percent of the ELCs total number of SR providers.
- The ELC agrees to use the Cherwell Overpayment Tracking Tool for reporting overpayment data.
- [OEL understands that acceptable equivalent documentation was used for payment reconciliation and by auditors for testing.](#)
- ~~The ELC has completed the SR record corrections in EFS Mod or will complete by \_\_\_\_\_ and notify the OEL of their completion. This is dependent upon OEL’s successful deployment of data fixes necessary for attendance and payment reconciliation for 2018-19. If record corrections are not able to be made by June 30, 2020, acceptable equivalent documentation may be used for payment reconciliation and for use by auditors for testing.~~

Except as expressly provided herein, all other terms and conditions not affected by this Addendum shall remain in full force and effect. If there is conflict between this Addendum and the grant agreement, the terms of this Addendum shall control.

IN WITNESS HEREOF, by signature below, both Parties agree to abide by the terms, conditions, and provisions of the original Agreement document and this Addendum that is hereby effective on the date the last party signs this Addendum.

<b>Office of Early Learning</b>	<b>ELC of: Nature Coast</b>
SIGNED:	SIGNED:
NAME OF AUTHORIZED REPRESENTATIVE <b>Shan Goff</b>	NAME OF AUTHORIZED REPRESENTATIVE
TITLE OF AUTHORIZED REPRESENTATIVE <b>Executive Director</b>	TITLE OF AUTHORIZED REPRESENTATIVE
DATE:	DATE:
Approved as to form and legal sufficiency, subject only to full and proper execution by the parties.	
SIGNED:	
Printed Name: Maggi O’Sullivan Parker	
Title: General Counsel	
Date:	



**Action Item**

**Date:** July 22,2020 **Subject:** Revised Addendum #2 FY2019-2020 OEL Grant Agreement **Action Item #** 2020-21-02

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**Proposed Board Action:** Authorize the Executive Director to execute an addendum to the 2019-20 Grant Agreement to include OEL’s modified special testing instructions to the Early Learning Coalition’s (ELC) independent federal/state Single Audit firm during the implementation of the modification to the Single Statewide Information System’s Coalitions Service Portal (referred to as EFS Mod).

**Budget Considerations:**

Unknown

**Background Information:** The absence of EFS Mod system functionality for FY2018-19 prevented Early Learning Coalitions (ELCs) from complying with monthly reconciliation requirements as instructed in OEL’s grant agreements. As a result, FY2018-19 federal/state Single Audits for most ELCs included audit findings for reconciliation deficiencies of School Readiness (SR) provider payments and attendance records.

For FY2019-20, the Office of Early Learning (OEL) is working to improve and sustain EFS Mod stability and data accuracy for SR provider payments. However, OEL management determined modified grant agreement language should be prepared to help minimize future ELC audit findings for system-wide EFS Mod-related issues considered to be state agency-level errors beyond the control of the ELCs. This Addendum to the 2019-20 Grant Agreement provides the modified grant agreement language needed.

The addendum documents OEL’s ability to issue supplemental written special testing instructions (if needed) to all ELC independent federal/state Single Audit firms for audit procedures performed on each Coalition’s monthly reconciliation of financial records to EFS Mod. OEL’s supplemental instructions will allow independent auditors to accept alternative/equivalent ELC support files – separate from the EFS Mod system - to adequately document an ELC’s monthly reconciliation processes. OEL can authorize the use of alternative ELC documentation if FY2019-20 EFS Mod-related system functionality errors occur.

OEL staff is available to assist ELC fiscal staff and contracted federal/state Single Auditors with questions on how to implement these additional special testing instructions, if authorized by OEL.

**Points of Consideration:**

**Effective Date:**

July 22, 2020

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**Supporting Documentation:** Revised Addendum #2 FY2019-2020 OEL Grant Agreement (attached)

**Information prepared by Shan Goff, Executive Director, Office of Early Learning**

**Submitted by Shan Goff, Executive Director, Office of Early Learning**

**History of Action Item:**

Committee or Council	Date of Meeting	Action
Board of Directors	June 3, 2020	Denied 1-12 vote

ADDENDUM #2 TO 2019-20 GRANT AGREEMENT  
BETWEEN THE OFFICE OF EARLY LEARNING AND THE  
EARLY LEARNING COALITION OF NATURE COAST

WHEREAS, the Florida Department of Education, Office of Early Learning, hereinafter referred to as the “Office” or “OEL”, and the Early Learning Coalition of Nature Coast, hereinafter referred to as the “ELC” (each individually a “Party” and collectively the “Parties”), entered into a grant agreement (hereinafter referred to as “Agreement”) for the 2019-2020 fiscal year for the Coalition to administer and implement a local comprehensive program of School Readiness (SR) and Voluntary Prekindergarten (VPK) Program; and

WHEREAS, the parties utilize a Single Statewide Information System’s Coalition Services Portal to process provider accounts, attendance reporting and payments in the manner directed by Office and for the reconciliation of local SR Program data; and

WHEREAS, Agreement Exhibit 1, Section JJ of the Agreement states “Agreement provision modifications shall only be valid when they are in writing and all parties have duly signed and dated them;” and

WHEREAS, Chapter 2019-115, Line 86 Laws of Florida provides funds for the ELC to administer local SR Programs; and

WHEREAS, the Parties wish to amend the Agreement to incorporate this Addendum as set forth herein;

NOW THEREFORE, the parties agree to the following:

- Temporary modification of terms from Agreement Exhibit III, Audit Requirements, Section 3.1, Special Audit Testing Requirements as follows.

3. Special Audit Testing Requirements

3.1. It is essential the audit firm test the Coalition's monthly reconciliation of its financial records to the SSIS. As an alternative, the auditors may test acceptable equivalent alternative supporting documentation files of the ELC, if temporary transitioning SSIS system functionality issues occur. To report on the audit tests performed, the auditor must include a statement in the Schedule of Findings and Questioned Costs confirming the following: (a) that the Coalition staff performs this reconciliation monthly; (b) that the Coalition has processes in place to identify and correct errors noted during the monthly reconciliation process; and (c) the Coalition's financial records and the SSIS records (or acceptable equivalent documentation files tested/audited upon issuance of written authorization from OEL) were reconciled and in agreement as of the annual program year end (June 30th). Finally, a statement must be included to indicate the auditor's work papers include documentation to verify tests of these tasks were performed and such work papers are available for review by OEL staff upon request.

Except as expressly provided herein, all other terms and conditions not affected by this Addendum shall remain in full force and effect. If there is conflict between this Addendum and the grant agreement, the terms of this Addendum shall control.

IN WITNESS HEREOF, by signature below, both Parties agree to abide by the terms, conditions, and provisions of the original Agreement document and this Addendum that is hereby effective on the date the last party signs this Addendum.

