

**FIRST 5 VENTURA COUNTY
ADMINISTRATION/FINANCE COMMITTEE
MINUTES**

October 7, 2022

Present: Commissioner Morales, Kara Ralston, and Joseph Richards

Staff Present: Petra Puls, Jennifer Johnson, Lauren Arzu, and Alma Perez

Guests Present: Thomas Young and Alaina Vandermade, Brown Armstrong Accountancy Corporation

I. Call to Order/Welcome/Introductions

Commissioner Morales began the meeting at 9:36 a.m.

II. Recommendation to Hold Virtual Meeting

A motion was made by Kara Ralston, seconded by Joseph Richards, to continue holding virtual meetings for the next 30 days. The motion carried unanimously.

III. Approval of Minutes from June 3, 2022

A motion was made by Joseph Richards, seconded by Kara Ralston, to approve the minutes from the June 3, 2022 meeting. The motion carried unanimously.

IV. Approval of Agenda

A motion was made by Joseph Richards, seconded by Kara Ralston, to approve the agenda. The motion carried unanimously.

V. Public Comments

There were no public comments.

VI. Presentation and Review of the FY 2021-22 Audit

Thomas Young and Alaina Vandermade from the firm conducting the FY 2021-22 audit for the Commission were welcomed to the meeting. Jennifer began the audit presentation with an overview of significant events in FY 2021-22 and provided context for the financial statements. Jennifer reviewed the financial statements, providing highlights and explanations for variances from the prior year. Jennifer provided highlights from the Notes to the Financial Statements. Jennifer also reviewed variances on the budget to actuals.

Thomas Young provided an overview of the results of the audit. He reported that the opinion on the basic financial statements was unmodified - commonly referred to as a clean opinion. Thomas referred to the Report on Internal Controls and noted there were no control deficiencies or material weaknesses. For the Report on State Compliance (the expanded audit), which is required for local First 5 Commissions relative to compliance with certain

state laws and accountability mechanisms, Thomas noted compliance in all areas.

The draft post-audit letter, in which the auditors are required to review certain items with the audit committee, was discussed with the Committee, per auditing standards. Referring to the letter, Thomas provided an overview of items contained within the letter. He stated the audit went smoothly and there were no disagreements between the auditors and management during the audit, there were no consultations with other independent accountants, and there were no difficulties. Jennifer stated that the audit will be presented during a public hearing at the October Commission meeting.

A motion was made by Joseph Richards, seconded by Kara Ralston, to accept the draft audit as presented. The motion carried unanimously.

VII. Review of Funded Program Spending Levels as of June 30, 2022

Jennifer Johnson provided a report on program spending levels as of June 30, 2022, which are reflective of the first year of a two-year funding cycle. Jennifer reviewed the report and provided explanations as to the variances. The Committee discussed the historical purpose of the report and agreed that given the reduced number of funded programs and the shift to in-house implementation of most programs the report is no longer necessary.

VIII. Recommendation to Extend COVID-19 Paid Sick Leave and Approve Revised Policy and Procedures

Lauren Azru stated that the Commission has complied with all mandatory and voluntary Coronavirus-related paid leave entitlements. The Governor recently extended SB 114, requiring supplemental paid COVID-19 sick leave through December 31, 2022.

Lauren reported that many F5VC staff are working in-person with young children who cannot wear masks. New employees have little to no sick time accrued and would be required to take unpaid leave if they tested positive for coronavirus. Staff proposed voluntarily extending the CSPSL through June 30, 2023 and restoring COVID positive leave to 40 hours.

The Committee discussed concerns with extending COVID-19 sick leave beyond the mandated December 31, 2022 timeline. Commissioner Morales stated that First 5 Ventura County should remain aligned with the Governor's orders. The committee members agreed to amend the proposed recommendation to extend COVID-19 paid supplemental sick leave through December 31, 2022 and not to restore Positive COVID test leave balances.

A motion was made by Kara Ralston, seconded by Joseph Richards, to amend the recommendation and extend the COVID-19 Supplemental Paid Sick Leave Policy through December 31, 2022 with no restoration of the "Positive COVID Test" balances.

IX. Recommendation to Eliminate COVID-19 Vaccination Policy from Employee Handbook

Lauren Arzu stated that F5VC has required staff to be vaccinated against the coronavirus or get tested weekly since November, 2021.

Lauren informed the Committee that weekly testing of unvaccinated persons is no longer slowing the spread of COVID-19 and the federal government is no longer requiring

unvaccinated employees to test. The EEOC now requires that employers must show that coronavirus testing is job-related and consistent with business necessity. Additionally, the CDC and CDPH no longer recommend different quarantine guidance for unvaccinated and vaccinated individuals.

In light of these changes, staff recommends that the requirement to be fully vaccinated and boosted or test weekly be removed from the employee handbook.

A motion was made by Joseph Richards, seconded by Kara Ralston, to eliminate the COVID-19 vaccination policy from the Employee Handbook. The motion carried unanimously.

X. Update on Commission Activities

Petra Puls referred to the September 15, 2022 Report from Commission Staff. Petra provided updates on staffing, ARPA funding, and Triple P services. She discussed collaborative activities including a survey of child care providers, the efforts of the Early Childhood Coalition, and the Shared Services Alliance that is piloting a online business management system (Wonderschool) for family child care providers. Petra concluded her report with recent leadership changes for F5CA and F5AC.

XI. New Business/ Miscellaneous

Petra Puls informed the Committee of an upcoming agenda item related to modifying the Commission's ordinance.

XII. Closure

Commissioner Morales ended the meeting at 11:14 a.m.

XIII. Next Meeting

Friday, November 4, 2022, 9:30 a.m. – 11:30 a.m., Location TBD