



CHILDREN'S TRUST REGULAR MEETING MINUTES

June 09, 2025, at 4:00 PM

CTAC, 4010 NW 25th Place, Gainesville, FL 32606

Call to Order – Chair Cornell called the meeting to order at 4:00 pm.

Roll Call

Board Members Present: Ken Cornell – Board Chair, Cheryl Twombly – Vice Chair, Dr. Maggie Labarta – Board Treasurer, Tina Certain – Member, Lee Pinkoson – Member, Hon. Susanne Wilson Bullard - Member

Board Members Attending Virtually: Dr. Nancy Hardt – Member, Dr. Kamela Patton – Member. A quorum of the Board was physically present. Member Certain moved to allow Dr. Patton to participate virtually due to extraordinary circumstances; seconded by Dr. Labarta. The motion passed by unanimous voice vote.

Agenda Review, Revision, and Approval

Member Pinkoson moved for the approval of the agenda and all the items on the consent agenda. Member Certain seconded the motion, which passed by unanimous voice vote.

Consent Agenda

1. Board Attendance YTD
2. 5.12.2025 Regular Board Meeting Minutes
3. 5.12.2025 Board Meeting Evaluation - Survey Results
4. FY 2025 Budget Report (April)
5. FY 2025 Checks and Expenditures Report (April)
6. FY 2025 Programmatic Awards and Expenditures Report (April)
7. CTAC Strategic Plan Professional Services
8. CTAC Governmental Relations Consulting Services Contract - The Griffin Group

General Public Comments

Oşubi Craig, Director of the University of Florida's Center for Arts, Migration, and Entrepreneurship spoke of funding challenges for the SPARC352 Initiative and requested a conversation with CTAC on ways to partner on some of their programming. Their funding shortfall is \$240,000.00 effective in January 2026.

Dr. Dionne Champion, UF Center for Arts, Migration, and Entrepreneurship, echoed Mr. Craig's request to partner with CTAC in the community.

Izzy Brazzel, Assistant Director of the Gainesville Circus Center personally invited the Board to the summer camp's weekly showcases put on by the youth – every Friday from 2:30 pm – 3:00 pm for the next 6 weeks.

Chair's Report

Chair Cornell will now begin speaking with the Griffin Group to get assistance with filling in the four vacant board seats appointed by the Governor as well as identifying grant funding for the Trust.

Executive Director's Report

Executive Director Kiner highlighted the recent provider trainings the Trust has conducted – kudos and thanks to UF Center for Autism and Related Disabilities (CARD) for coming out to professional development training for providers. She highlighted the CTAC Staff Retreat which took place on May 30. Special thanks to Chair Cornell for attending. ED Kiner expressed gratitude to the departing Chief Financial Officer Scott Sumner and gave kudos to Chief Operating Officer Kristy Goldwire for graduating Leadership Gainesville Class 51. ED Kiner invited and encouraged everyone to attend the Early Learning Collaborative (Thursday, June 12th at the Santa Fe Blount Center) and the Doula Friendly Initiative Launch (Tuesday, June 17th at Harold Medical Education Building), which are both CTAC supported events. CTAC staff met with the county and the Center for Nonprofit Excellence and drafted a framework which was distributed to the Board. There is a tentative plan for a Literacy Townhall in July.

Presentations

10. Fiscal Year 2025-2026 Preliminary Budget

CFO Sumner provided an overview of the 2025-2026 preliminary budget of \$18.9 million and a millage rate of .4500 mills.

Member Pinkoson moved the Board approve Resolution 2025-07 Establishing a Proposed Millage Rate of .4500 mill for 2025/2026. Dr. Labarta seconded the motion. In discussion, Member Certain suggested a .50 millage be considered. The motion to set .4500 millage was carried by a majority voice vote with the Hon. Judge Wilson-Bullard and Member Certain abstaining.

Member Pinkoson and Dr. Labarta moved the following:

- The Board approves Resolution 2025-07 Establishing a Proposed Budget for Fiscal Year 2025/2025.
- Request staff to come back with a policy recommendation that providers are allowed 105% of the previous year's expenditure.
- One-time, non-recurring expenditures are reserved to come from fund balance.

Vice Chair Twombly seconded the motion, which passed by unanimous voice vote.

Member Pinkoson moved for approval of the preliminary budget; seconded by Judge Bullard. Dr. Labarta stated part of the conversation includes looking at which CTAC goals

have a lot of expenses to evaluate programs and how the strategic plan is being fulfilled.
Motion passed by unanimous voice vote.

Old Business

New Business

11. Fiscal Year 2024 Audit

Ron Whiteside and Heather Donovan from Purvis Gray, presented an overview of the 2024 audit. The board received an unmodified (clean) opinion on CTAC financial statements, which is the highest form of assurance from the auditor. Two recommendations were made: improving the bank reconciliation process and enhancing the financial close process. The board's financial position remains healthy with a net position of \$12.8 million at year-end. Board members discuss the audit results, noting the clean opinion and the need to address the recommendations, particularly regarding monthly financial processes.

General Public Comments

Board Member Comments

Dr. Hardt shared there were sound issues on her end. Dr. Patton stated she was able to hear very well.

Member Certain shared her regrets for missing the Early Learning event but hopes to attend the next one. Impact GNV is having an open house on Thursday.

For Your Information

Items included for informational purposes:

Partnership for Strong Families - Family Resource Center Child Welfare Data Outcomes

Early Childhood Collaborative

Launching the First Doula Friendly Hospital at UF Health

Alachua County Gun Violence Update

Provider Highlight – Chef Carl Watts

Next Meeting Dates

CTAC Board Planning Retreat - July 17, 2025, 9:00 am - 5:00 pm

Regular Board Meeting - Monday, August 11, 2025

Adjournment

Chair Cornell adjourned the meeting at 5:01 pm.



CHILDREN'S TRUST
OF ALACHUA COUNTY

CHILDREN'S TRUST
REGULAR MEETING

June 9, 2024, at 4:00 PM

4010 NW 25th Place

Attendance List

Name	Organization	Email address	Contact number
Heather Donovan	Purvis Gray	hdonovan@purvisgray.com	850-260-2398
Ron Whitesides	"	RONW@PURVISGRAY.COM	352-378-2461
Heather King	UF-AZC	hking@ufl.edu	803-724-7977
Soorya Lindberg	public?	soorya.lindberg@gmail.com	407-925-6976
Joy Cullinan	CDS	Joy.Cullinan@cdsfl.org	352-318-9418
Xavier White	ELAC	xwhite@elacchambers.org	352-727-2449
Dionne Champion	UF SPARC352	dchampion@arts.ufl.edu	219-611-1734
Osubi Craig	UF SPARC352	osubicraig@ufl.edu	850-320-8181
Phil Keen	CDS	Phil.Keen@cdsfl.org	352-245-0625
Izzy Brazel	GCC	izzy@jainesvillecircus.com	352-316-0682

Literacy for Livability Initiative

Strategic Implementation Framework

Community Discussion Draft: June 8, 2025

Executive Summary

Alachua County stands at a pivotal moment to transform its literacy landscape through coordinated community response. Building on evidence-based recommendations from the Lastinger Report, this initiative addresses longstanding challenges of fragmented efforts and underserved populations by establishing a comprehensive, sustainable framework for literacy achievement across all age groups.

The initiative recognizes literacy as fundamental infrastructure for economic development and community livability—affecting employment opportunities, civic engagement, and quality of life for all residents. By leveraging existing local expertise and resources while addressing historical coordination gaps, this framework creates pathways for measurable, replicable impact.

Strategic Priority Areas

The Lastinger Report identified three critical intervention points that form the foundation of our approach:

Enhanced Awareness and Communication - Developing unified messaging and community engagement strategies that position literacy as essential community infrastructure, comparable to transportation or utilities in its impact on economic vitality and resident well-being.

Focused Support - Targeting resources and interventions toward demonstrably effective programs in school and out of school and to identified populations with highest need.

Expanded Professional Learning - Building capacity among educators, community organization staff, and volunteers through evidence-based training that creates sustainable expertise within our local ecosystem.

Organizational Framework

Four-Team Collaborative Structure

The initiative employs a multi-stakeholder approach involving the School Board of Alachua County

(SBAC), Alachua County Public Schools (ACPS), Board of County Commissioners (BOCC), and the Children's Trust of Alachua County (CTAC) to engage local community partners, local experts, practitioners, businesses, and resident representatives to create Literacy for Livability.

Team 1: Design, Training, and Evaluation This expert-led team develops and adapts evidence-based learning programs for both school and community settings. Responsibilities include conducting train-the-trainer sessions, implementing rigorous evaluation protocols, and creating replication strategies based on demonstrated outcomes. Team 1 ensures all programming meets community goals and research standards for effectiveness.

Team 2: Implementation and Partnership Support Working directly with community organizations, this team pilots programming across key demographics: pre-K children, school-aged students, adults, and targeted populations with specific needs. Team 2 coordinates parallel implementation within ACPS to ensure curriculum alignment and provides ongoing support to community partners. Practitioner representation ensures ground-level buy-in and realistic implementation expectations and capacity building guidelines.

Team 3: Community Advisory Council Representing a cross-section of target populations and community demographics, this group provides strategic guidance, feedback, and advocacy support. The Advisory Council includes representatives from operational teams and works to identify community champions while ensuring programming remains responsive to resident needs and funders goals.

Team 4: Coordination and Strategic Communication Managing external engagement and internal coordination, this team coordinates the efforts of Teams 1-3 as outlined in the Priority Areas. Responsibilities include partner recruitment, meeting structure development, community-facing resource development (digital platforms, physical hubs), and accountability coordination with contracted staff. Team 4 also manages data reporting and stakeholder communication that is developed from Teams 1 and 2 and disseminated through Team 3.

Implementation Assets and Strategic Considerations

Community Infrastructure Development

Resource Hubs: Partnership with Alachua County Library District (ACLD) creates distributed access points through existing library branches and community centers, leveraging established community trust and accessibility.

Local Expertise Utilization: The University of Florida provides specialized programming including UFLI

(UF Literacy Institute), Great Leaps, and New Worlds initiatives. Student implementers offer scalable training capacity while faculty provide evaluation expertise. ACPS lead teachers and high-performing community partners contribute proven methodologies.

Professional Capacity Building

Contracted Expertise: Dedicated literacy, evaluation, and practitioner specialists ensure program quality and measurable outcomes. These positions provide continuity and accountability while building local capacity for long-term sustainability.

Strategic Messaging: Early stakeholder engagement develops unified communication approaches that frame literacy as economic development infrastructure, emphasizing collective benefit rather than targeted charity.

Comprehensive Community Engagement

Leadership Development: Identification and cultivation of visible community champions who can advocate for literacy initiatives and lead resource development for complementary programs (technology access, educational materials, financial literacy integration).

Stakeholder Mapping: Systematic engagement of potential partners, funders, and participants ensures broad-based support and sustainable resource commitment.

Addressing Historical Challenges

Alachua County possesses exceptional assets for literacy improvement: strong educational institutions, diverse community organizations, engaged civic leadership, and demonstrated pockets of excellence. However, previous efforts have been hindered by predictable coordination challenges that this framework directly addresses.

Collaboration Deficits: The four-team structure creates formal mechanisms for ongoing coordination while respecting organizational autonomy and expertise areas.

Resource Misalignment: Centralized coordination ensures resources flow to evidence-based programs with demonstrated impact rather than duplicating efforts or supporting ineffective approaches.

Organizational Silos: Cross-team representation and shared accountability structures break down traditional barriers between educational, governmental, and community sectors.

Population Access Gaps: Targeted outreach and distributed service delivery ensure historically

underserved communities receive prioritized attention and culturally responsive programming.

Effort Fragmentation: Unified messaging, shared evaluation metrics, and coordinated implementation timelines create coherent community-wide impact rather than scattered individual initiatives.

Expected Outcomes and Next Steps

This framework positions Alachua County to become a replicable model for community-wide literacy improvement. By combining local expertise with proven methodologies and addressing coordination challenges systematically, the initiative creates conditions for sustainable, measurable progress across all demographic groups.

The collaborative structure ensures accountability to both participants and funders while building the relationships and systems necessary for long-term success. Success metrics will include not only individual literacy gains but also community-level indicators of economic development, civic engagement, and quality of life improvements.

Community input on this framework is essential for refinement and successful implementation. Stakeholder feedback will inform final program design and launch strategies, ensuring the initiative reflects community priorities and builds on existing strengths while addressing identified gaps.

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AUDIT ENGAGEMENT LETTER

To the Governing Board
Children's Trust of Alachua County
c/o Marsha Kiner, Executive Director
4010 NW 25th Place
Gainesville, Florida 32606

We are pleased to confirm our understanding of the services we are to provide the Children's Trust of Alachua County (CTAC) for the year ending September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of CTAC as of and for the year ending September 30, 2025.

Accounting principles generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement CTAC's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to CTAC's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule – General Fund and Major Special Revenue Funds
- Pension and Other Postemployment Benefits (OPEB) Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies CTAC's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used

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to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

■ **Budgetary Comparison Schedule – Capital Projects Fund**

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, non-compliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Examination Scope and Objectives

We will examine CTAC's compliance with:

■ **Section 218.415, Florida Statutes**

The objectives of our examination are to: (1) obtain reasonable assurance about whether CTAC complied, in all material respects, with the requirements referenced above; and (2) to express an opinion as to whether CTAC complied, in all material respects, with the specified requirements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of CTAC and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation

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of assets, or (4) violations of laws or governmental regulations that are attributable to CTAC or to acts by management or employees acting on behalf of CTAC. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CTAC's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

■ Management Override of Controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal

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information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Independent Accountant's Responsibilities for the Examination Reports

Our examination will be conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA). Accordingly, it will include examining, on a test basis, your records, and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Governing Board of CTAC. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitation of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. Our examination does not provide a legal determination on CTAC's compliance with specified requirements.

The examination reports are solely to comply with the specified requirements and are not suitable for any other purpose.

We will plan and perform the examination to obtain reasonable assurance about whether the government complied, with the specified requirements. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors or known and suspected fraud or non-compliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and non-compliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention, unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of the subject matter being examined in accordance with, and for compliance with, the specified requirements; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether the subject matter is presented in accordance with and/or you are in compliance

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with the specified requirements. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain evidence.

At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter.

Audit Procedures—Internal Control

We will obtain an understanding of CTAC and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other non-compliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control-related matters that are required to be communicated under the AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of CTAC's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of CTAC in conformity with GAAP and Chapter 10.550, *Rules of the Auditor General*, and assist in preparing adjusting entries including, but not limited to, pension, OPEB, leases, SBITAs, and compensated absences, based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes and adjusting entries services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with GAAP, with the oversight of those charged with governance, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about CTAC's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months is currently known). You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within CTAC from whom we determine it necessary to obtain audit evidence. At the conclusion of the audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting CTAC involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge

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of any allegations of fraud or suspected fraud affecting CTAC received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that CTAC complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and non-compliance with provisions of laws, regulations, contracts, or grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to CTAC; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Purvis, Gray and Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your oversight grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Purvis, Gray and Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by your oversight agency. If we are aware that a federal and/or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ronald D. Whitesides, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in July 2025 and to issue our reports no later than March 31, 2026.

Our fee for these services for the year ending September 30, 2025, will be \$27,825 for the audit, \$6,000-\$7,500 for the financial statement preparation and assistance with adjusting entries, and \$200 per hour for requested additional services.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. Items that will likely increase the agreed-upon fee include:

- Assistance with matters designated as management's responsibility, including preparation of schedules and closing entries.
- Submission of audit data within 60 days of a client requested completion date or filing deadline, requiring overtime hours to meet the deadline.
- Changes in accounting pronouncements, professional standards, laws, and regulations not known to us as of the date of this letter, that have a significant impact on time requirements.
- Changes in the operations and significant matters that materially change the audit scope such as evaluation of the impact of joint ventures, debt issuance, refunding, or advance extinguishment, notice of material events, enforcement actions, required corrective actions, self-insurance, environmental liabilities, or going concern.
- Increases in federal or state funding, requiring Federal or State Single Audits and/or increases to the number of grants classified as major programs, that significantly increase the extent of testing.
- Follow up on allegations or discovery of: (1) non-compliance with laws, regulations, and policies; (2) fraud, waste, and abuse; or (3) significant deficiencies in internal control.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

To the Governing Board
Children's Trust of Alachua County
c/o Marsha Kiner, Executive Director
Gainesville, Florida

-9-

June 9, 2025

Reporting

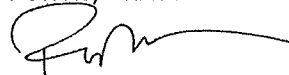
We will issue a written report upon completion of our audit of CTAC's financial statements. Our report will be addressed to the Governing Board of CTAC. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state: (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of CTAC's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CTAC's internal control and compliance. The report will also state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to CTAC and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Ronald D. Whitesides, CPA
Audit Partner

RDW/asb

RESPONSE

This letter correctly sets forth the understanding of Children's Trust of Alachua County.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____



Please join us as we celebrate
UF Health's Doula Friendly® Designation!

UF Health is a Doula Friendly® hospital, supporting
doulas as valued members of your care team.

Tuesday, June 17 | 5:30-8 p.m.

Harrell Medical Education Building
1104 Newell Drive, Gainesville, FL 32601

Guest parking will be validated.



This initiative has been fully funded by the
Children's Trust of Alachua County.

