



SPECIAL GOVERNANCE BOARD OF DIRECTORS MEETING
March 14, 2024
Minutes

Board members Via Zoom: Mr. Storm Doddy, Board Vice Chair, Mr. Eric Austin, Board Treasurer, Mr. Sean Kostelnik, Mr. David Hill, Ms. Jennifer Muntz, Community Member

Absent Members: Mr. Dan Rodgers, Board Chair, Bishop Merton Clark, Mr. Rick Ely, Ms. Felicia Prince, Ms. Stephanie Larkin

Presenters: Mr. Justin Cabral - Moss, Krusick & Associates

Others Attendance: Mr. Phil Scarpelli, President and CEO, Ms. Laurie-Anna DeGennaro, Board Liaison, Mr. Don Johnson, CFO

The Special Board meeting was called with Board Officer approval from: Mr. Dan Rodgers, Board Chair, Mr. Storm Doddy, Board Vice Chair, Mr. Eric Austin, Board Treasurer, for the sole purpose of reviewing the June 30 2023 Audit. In accordance with Florida Sunshine Laws, the meeting was publicly noticed with the county and on the BFP Board meeting page.

The Consolidated Financial Statements FYE June 30, 2023 were presented to board member for review in advance of the Special Governance Board Meeting. No comments were expressed during the review period

Mr. Storm opened the meeting at 10:01 and asked Mr. Cabral to begin his presentation.

Mr. Cabral reviewed the audit as presented and noted the following:

- The independent auditors reports reflects the best rating that can be achieved.
- Page 5 Consolidated Statement of Activities: In-Kind Donations was renamed to Contributions of non-financial assets - gifts and incidental
- Page 7: Notes: Principles of consolidation
The accompanying consolidated financial statements include the accounts of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and its financially interrelated affiliates, Brevard C.A.R.E.S., Inc., The National Center for Innovation and Excellence, Inc., Family Allies, Inc., and the Brevard Family Partnership Foundation, Inc. which are under common control. Intercompany transactions and balances have been eliminated in consolidation.
- Page 24: Internal control for financial reporting: The best report than can be achieved; there were no findings.
- Page 26: Compliance: The best report that can be achieved; there were no findings.
- Page 29: Federal Awards: The agency is now qualified as a low-risk auditee; there have been no finding for two years.

Mr. Doddy asked if there were any questions regarding the audit. None were expressed.

Motion: Mr. Austin moved to approve the FYE 2023 Audit as presented. This was seconded by Mr. Hill and without further discussion the motion passed.

Motion: Mr. Kostelnik moved to adjourn. This was seconded by Mr. Austin.

Respectfully Submitted,

Laurie-Anna DeGennaro
Board Liaison

Approved by the BFP Governance Board of Directors on March 28, 2024