



# NORTHEAST FLORIDA REGIONAL COUNCIL

Personnel, Budget & Finance Committee

February 1, 2024

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## MINUTES

A hybrid meeting of the Personnel, Budget & Finance Committee was held on Thursday, February 1, 2024, at 9:00 a.m. **Chair Register** called the meeting to order with the following members present:

**Members:** Betsy Condon, John Martin, Darryl Register, David Sturges, David Sullivan, and Christian Whitehurst

**Excused:** James Bennett, Mike Gay, and Larry Harvey

**Staff:** Eric Anderson, Elizabeth Payne, Donna Starling, and other staff members

**Presenter:** Zach Chalifour, Partner, James Moore & Company

### \* Approval of Minutes

**Chair Register called for a motion on the November 2, 2023 Meeting Minutes. Commissioner Martin moved approval of the November 2, 2023 Meeting Minutes; seconded by Commissioner Condon. Motion carried.**

### Invitation to Speak

**Chair Register** announced that the public is welcome to speak on any item that is brought before the Committee.

### \* December 2023 Financial Report

Ms. Starling reported that the Council posted a net income of \$18,786 for the month of December, with a year-to-date net income of \$46,934.

**Chair Register called for a motion. Commissioner Martin moved approval of the December 2023 Financial Report; seconded by Commissioner Whitehurst. Motion carried.**

### \*FY 2022/2023 Audit

Mr. Zach Chalifour, auditor with James Moore & Company, provided an overview of the Council's FY 2022/2023 Audit, and thanked Ms. Starling for her assistance throughout the audit process.

He highlighted the audit process which included 1) required communications that entailed their responsibility in relation to financial statement audit, consideration of significant risks, significant estimates and/or disclosures – this year included a right-to-use office lease, corrected and/or uncorrected audit adjustments – of which there were none. And any significant difficulties performing the audit or disagreements with management – of which there were none; 2) three audit reports: a report on financial statements – which received an unmodified opinion, a single audit report on compliance for major federal programs – which received an unmodified opinion, and a report on internal control and compliance – which received a clean report with no material

weaknesses revealed. The receipt of an unmodified opinion is the best opinion that can be issued; and 3) financial highlights of grant revenues, total fund balance and total net position. He stated that the Council is in good shape. Discussion followed.

**Chair Register called for a motion on the FY 22/23 Audit. Commissioner Martin moved approval of the FY 22/23 Audit; seconded my Commissioner Condon. Motion carried.**

Ms. Payne thanked Ms. Starling for her work on the audit as well as throughout the year. She also informed the Members of Ms. Starling's 30 years of service to the Council.

#### Grant Opportunities Update

Mr. Anderson provided an overview of the grant opportunities that Council staff have applied for to date. The Council has received \$441,623 in grant funding this fiscal year: \$100,000 for Additional Work on the Flagler Vulnerability Assessment (VA), \$200,000 for VA Coordination of the Regional Resiliency Entity, \$66,623 for Regional Significant Asset Identification & Verification of the Regional Resiliency Entity, and \$75,000 for the Regional Resiliency Action Plan. While the Council has been awarded \$55,565 for the National Coastal Resilience Program – the contract is still pending. Additionally, the Council is still awaiting information on the National Parks Service RTCA Regional Ecotourism and Trails request for assistance. The Council has also applied for a Brownfields Grant in the amount of \$100,000 and are waiting to see if we get awarded. Mr. Anderson stated that the receipt of these grants more than closes the initial deficit that was anticipated when the 2023/2024 budget was approved in June 2023.

#### Public Comment

None.

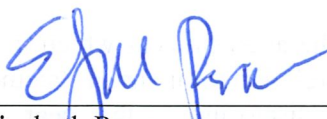
#### Next Meeting Date

Thursday, March 7, 2024

#### Adjournment

Meeting adjourned at 9:38 a.m.

  
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Darryl Register  
Chair

  
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Elizabeth Payne  
Chief Executive Officer