
My 2025 Internship Experience with Supervisor Jackie Speier

— Rikhav Shah —

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Quick Overview

- March - August 2025
- In-person every Wednesday
- During school year: after the school day until 5pm
- During summer: ~10am-5pm

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My Role as an Intern

- Legislative Research
 - April: researching the common appliances, groceries and goods that are manufactured in China and what a 140% tariff will do to prices (Product-Specific Changes)
 - June: Requirements for MediCal (Medicaid) work eligibility
 - Medicaid Reforms revolving work requirements (and their impacts) in different states
 - July: Human trafficking task force agencies in nearby counties (Santa Clara, Contra Costa, San Francisco, and more)
 - July: Info for Tri-Share Model Programs for Child Care in various US states
 - July: Business License and Zoning Requirements Exemptions for Stand-Alone Child Care (in Redwood City and other nearby cities/areas)
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My Role as an Intern (continued...)

- Office duties (copy machine and printer, compiling and organizing files)
 - Constituent spreadsheets
 - Gross receipt tax option (support)
 - 92-101 highway connector (oppose)
 - San Mateo County City Council Members' Contact Info
 - Sat in on Annual Board of Supervisors Budget Hearing
 - One of the most interesting experiences of my internship
-

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Events/Town Halls

*Represented/Assisted Supervisor Speier at various events/town halls:

- 5/29/25: Town Hall in South San Francisco

- 8/2/25: San Mateo County Disaster Preparedness Day
 - Tabled at the event

- 8/14/25: Child Care Town Hall in South San Francisco
 - Part of the Child Care Town Hall series moderated by Supervisors Speier and Gauthier

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THANK YOU!

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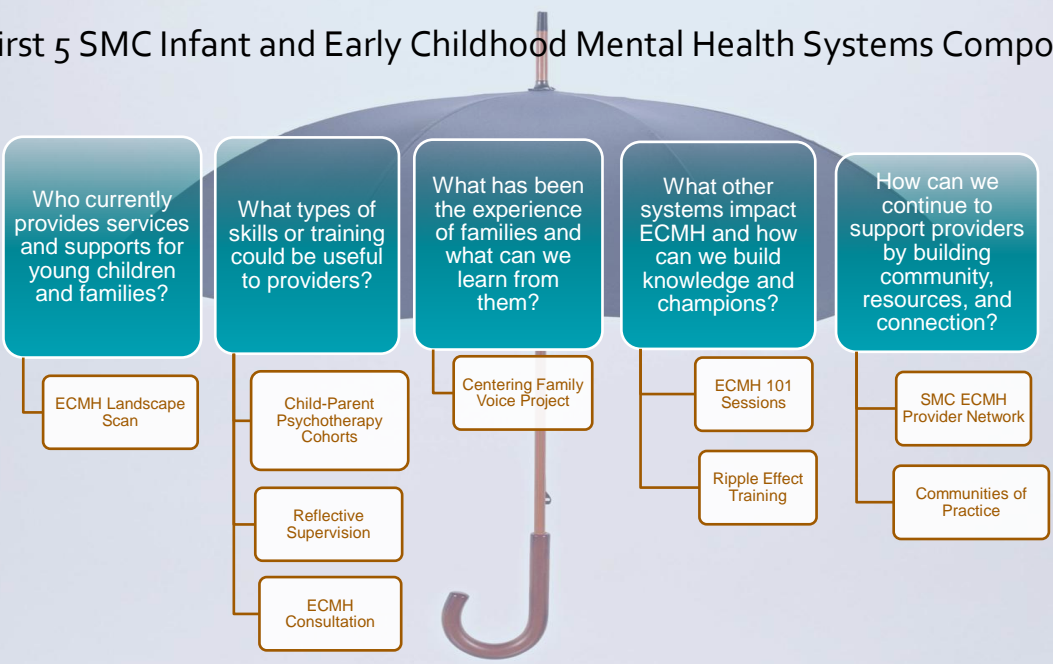
First 5 SMC Early Childhood Mental Health Systems Update

October 27, 2025

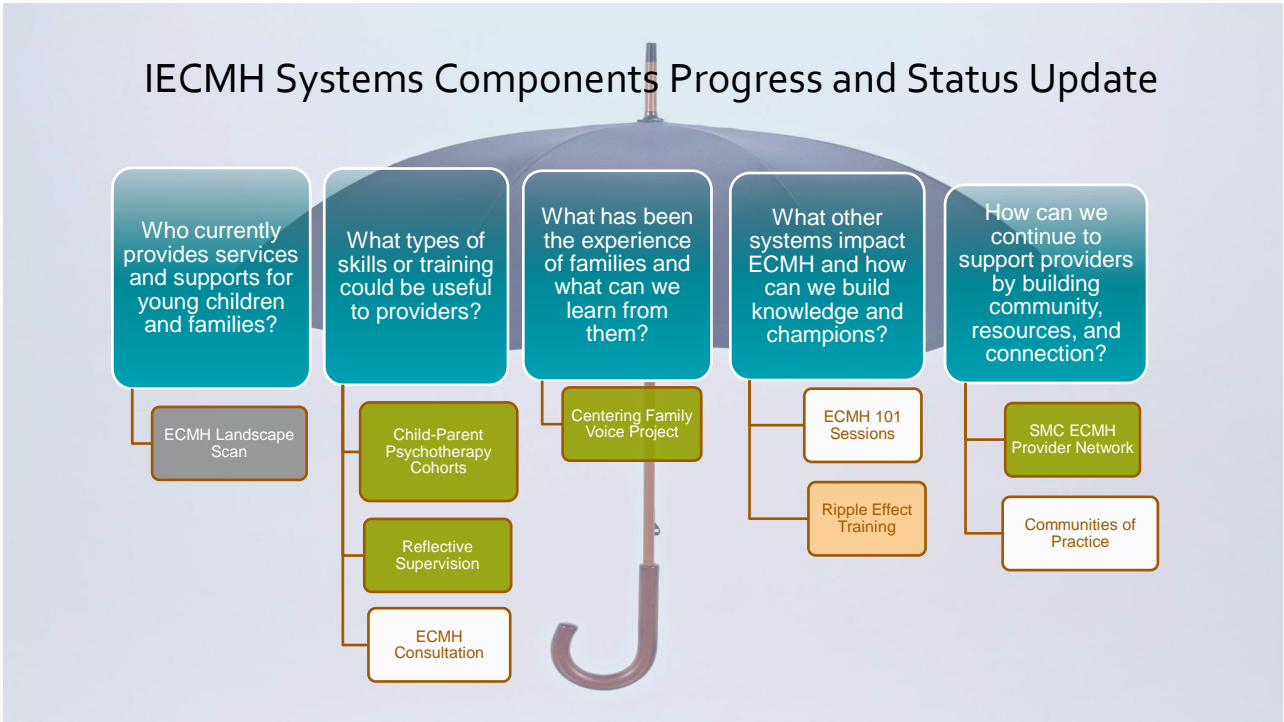


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First 5 SMC Infant and Early Childhood Mental Health Systems Components



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F5SMC Early Childhood Mental Health System Updates

Child-Parent Psychotherapy Cohorts

- 3 cohorts in progress
- ~60 clinicians in training

Reflective Supervision Training

- 8-month training, began 10/22
- Email eroberts@smcgov.org if interested

Centering Family Voice Project

- Exploration and Design Phase wrapped June 2025
- Launch of Big Feelings webpages: [Big Feelings – First 5 San Mateo County](#)

SMC ECMH Network

- Feedback sessions and survey



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The Ripple Effect

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A background image showing several hands of different skin tones cupped together, holding a single, glowing pink heart. The scene is set against a light blue and green gradient background.

The Ripple Effect: Save the Dates

Ripple Effect Systems Leaders "Taster"

- December 11: 8:30-10am

Ripple Effect Training

- January 14-15: All day

More information and registration links to be emailed soon!



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Introduction to Ripple Effect

Understanding the Impact of Early Childhood Trauma

Chandra Ghosh Ippen, Ph.D.
Child Trauma Research Program, UCSF
Chandra.ghosh@ucsf.edu

Framework and Training Manual Developed By:
Chandra Ghosh Ippen, Ph.D.

Framework Contributors:
Christopher M. Layne, Ph.D.
Robert S. Pynoos, M.D., MPH

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Video

- 4 year-old-boy
- CPS involved when child was one
 - Cigarette burn on finger when left in care of relatives who were drinking
 - Report of parental substance misuse
 - Possible maltreatment of child
 - Multiple foster homes
- Reunified with mother at age 3
- Described as an "odd child"

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7 Core Concepts Shared Through Metaphor



1. Drop of water = Embedded moment
2. Ripples in the water = Reminders

Trauma Dynamics 1: Multiple Moments



A traumatic experience consists of different traumatic moments that are encoded in the brain and body at multiple levels

NCTSN Core Curriculum for Childhood Trauma

Trauma Dynamics 1: Multiple Moments



A traumatic experience consists of different traumatic moments that are **encoded in the brain and body at multiple levels**

NCTSN Core Curriculum for Childhood Trauma



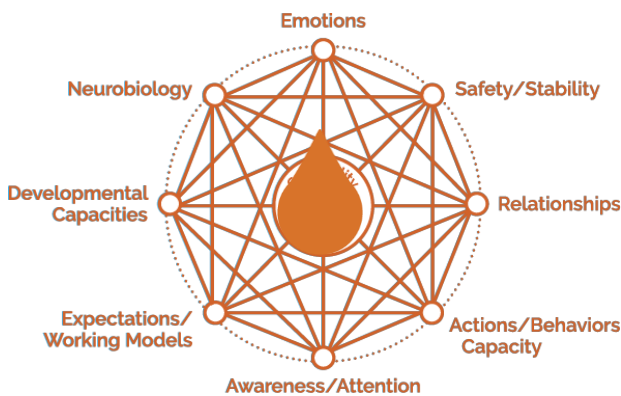
The
Ripple
Effect

Ghosh Ippen, Layne, & Pynoos, 2011

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Trauma Dynamics 1: Multiple Moments



A traumatic experience consists of different traumatic moments that are **encoded in the brain and body at multiple levels**

NCTSN Core Curriculum for Childhood Trauma

©Ghosh Ippen, Layne, & Pynoos, 2011



The
Ripple
Effect

Ghosh Ippen, Layne, & Pynoos, 2011

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Multiple Moments: Understand the Concept

David Eagleman, Ph.D.

NPR Interview

- As a boy fell from a roof
- Felt that time passed slowly
- Alice in Wonderland effect
- Grew up
- Experiments – SCAD diving
- Research assistants fall from 150-foot towers (15 stories)



The
Ripple
Effect

<http://www.npr.org/templates/transcript/transcript.php?storyId=129112147>

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Multiple Moments: Understand the Concept

David Eagleman, Ph.D. – NPR Interview

“It’s a trick of memory. Normally our memories are like sieves, but when you are in a life-or-death moment, our memories go wide open. That’s what memory is for. It’s for when everything hits the fan. You want to write it down and remember it.”

“So, all of it goes right to your hard drive – the clouds, the feeling of the air. Oh look, there’s a guy in a blue shirt.”

“So, when you read that back out, the experience feels like it must have taken a very long time.”



The
Ripple
Effect

<http://www.npr.org/templates/transcript/transcript.php?storyId=129112147>

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Multiple Moments: Understand the Concept

David Eaglemen, Ph.D. – NPR Interview

“Normally, the trivial stuff gets dumped, but in this situation it gets written. And then you realize how much trivial stuff there is.

Which makes you wonder... how we'd feel if we remembered all that stuff all the time?

You'd be totally consumed by memories. You'd...

Buried.

You wouldn't be able to forget it.

Having an experience like this creates a surfeit of memory – too much to remember.”



<http://www.npr.org/templates/transcript/transcript.php?storyId=129112147>

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Trauma Dynamics 1: Multiple Moments

A traumatic experience consists of **different traumatic moments** that are encoded in the brain and body at multiple levels.

NCTSN Core Curriculum for Childhood Trauma

Moment 1

Moment 2

Moment 3

Moment 4

Moment 5

- At each moment what is each person's experience?
- What is being encoding in the brain and body as associated with danger?



Ghosh Ippen, Layne, & Pynoos, 2011

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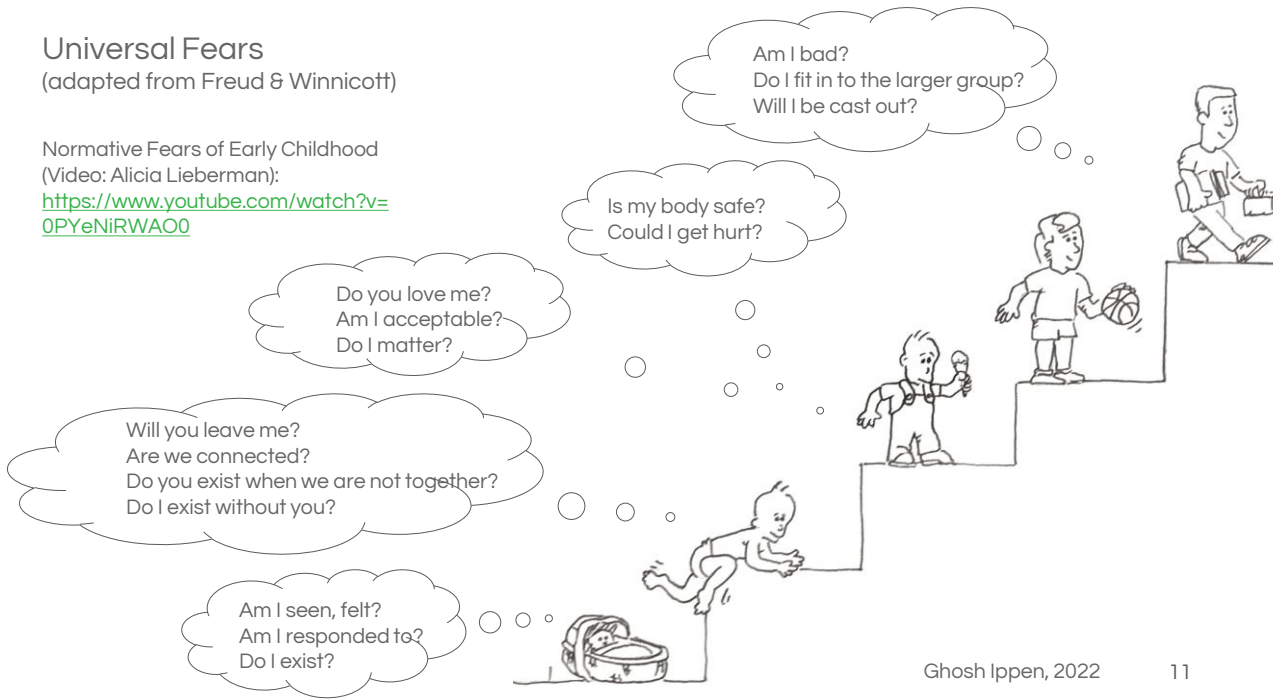
Universal Fears

(adapted from Freud & Winnicott)

Normative Fears of Early Childhood

(Video: Alicia Lieberman):

<https://www.youtube.com/watch?v=0PYeNiRWAO0>



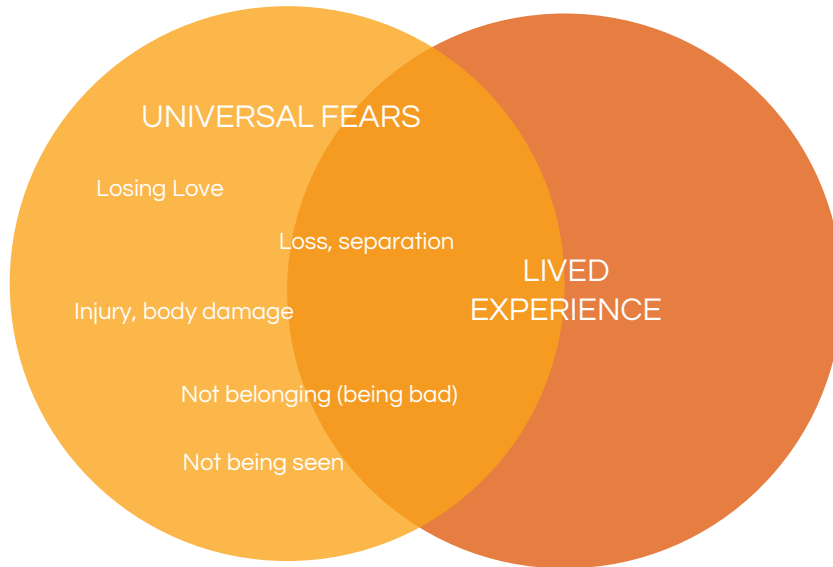
Ghosh Ippen, 2022

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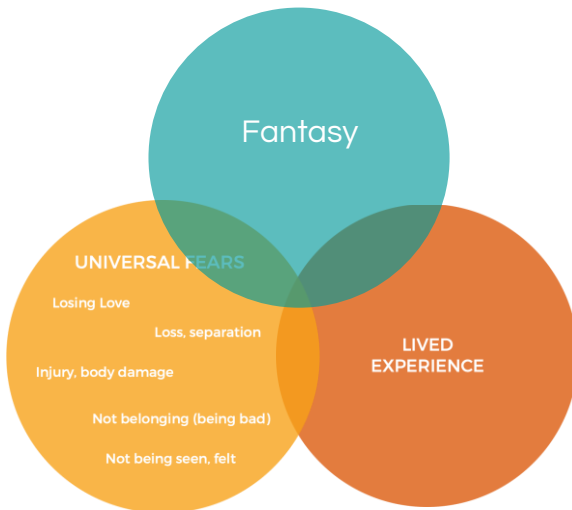


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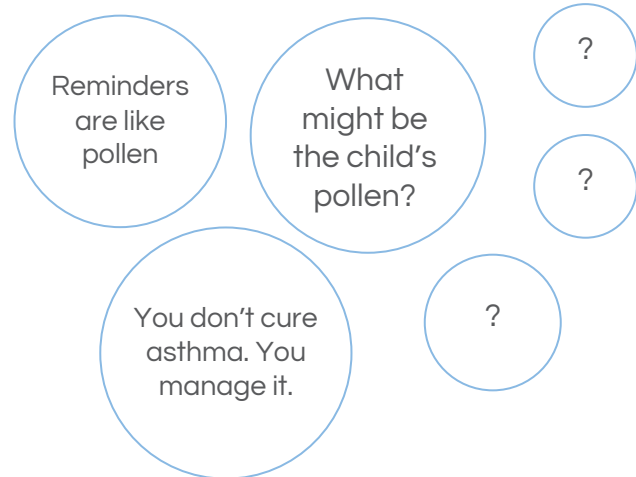
Using the Lens of Development



- Multiple moments and the lens of development.
- Contributions of fantasy
 - Given the child’s age, without support, how might they make meaning of what they don’t understand?

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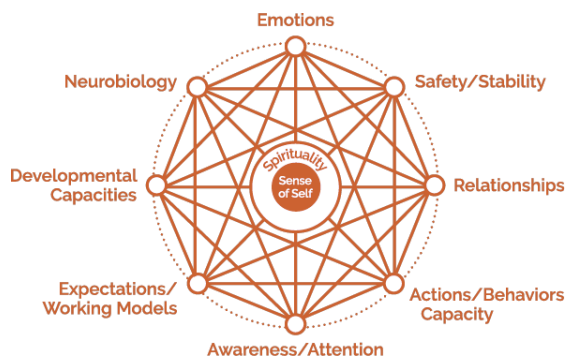
Metaphor: Trauma is a lot like asthma . . .



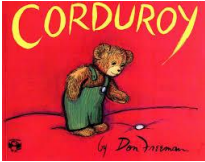
When Someone's Web Senses Danger (Alarm State)

How might this affect . . .

- What they are aware of
- Their sense of safety
- Expectations of relationships
- Possible feelings
- What is happening inside their body
- Their responses and behavior
- Their developmental capacities
- Over time – Their sense of self



Interconnected Trauma and Loss Reminders

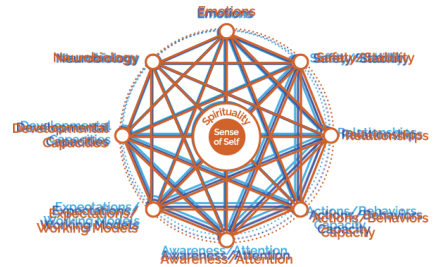


Loss Reminder



Trauma Reminder

Cute story about a bear
 ↓
 My dad gave me a teddy bear
 ↓
 My dad is not with us. I miss him.
 ↓
 Bad things happened when he was with us. It was scary
 ↓
 Dysregulated affect & behavior seems to come from nowhere



The Ripple Effect

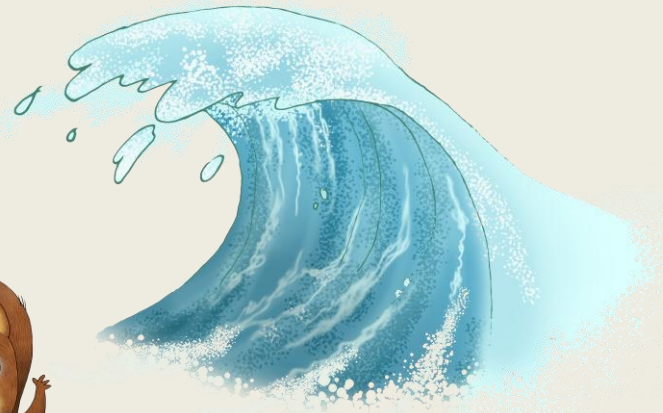
Ghosh Ippen, 2017

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A

Acknowledge



18

18

B

Bodies



C

Connect Curiosity



- Under age 1, burned on finger while in the care of relatives
- Grown-ups with substance misuse challenges
- Separated from family
- May have been harmed
- Multiple homes
- New baby sister



- Moves a lot
- Difficulty focusing
- "Strange" kid
- Does not turn to mom for comfort
- Play has lots of themes of fighting
- Gets mad when sister cries
- Worries when important people aren't around



CPP Triangle: Lieberman & Ghosh Ippen 2014

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C

Connect

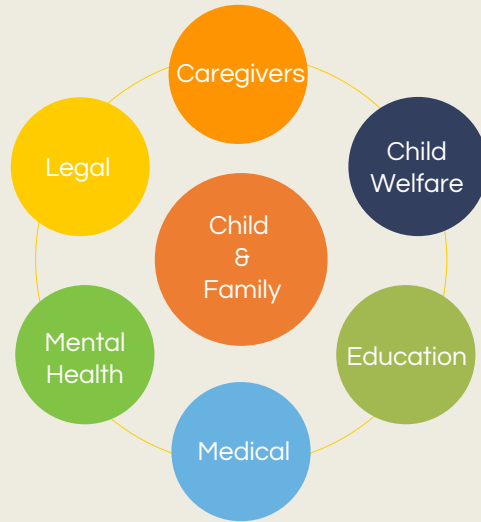


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C

Connect

Network of Care



S

Safety & Protection



[Download Article](#)

On Knowing What You're Not Supposed to Know



"Children not infrequently observe scenes that parents would prefer they did not observe; they form impressions that parents would prefer they did not form; and they have experiences that parents would like to believe they have not had. Evidence shows that many of these children, aware of how their parents feel, proceed then to conform to their parents' wishes by excluding from further processing such information as they already have, and that, having done so, they cease consciously to be aware that they have ever observed such scenes, formed such impressions, or had such experiences. Here, I believe, is a source of cognitive disturbance as common as it is neglected."



Bowlby, 1988, pp. 101-102

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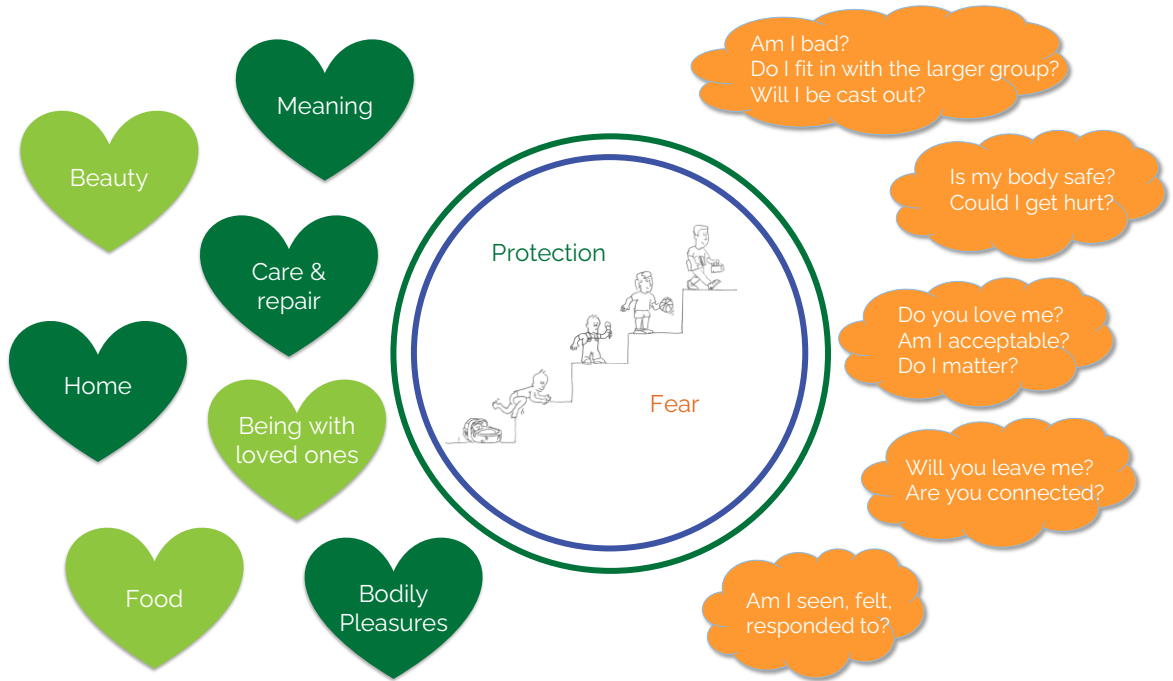


Grown-ups often pitch



When do we need to act as catchers?

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**First 5 San Mateo County
FY 2024-25 Budget Close Out**

Kitty Lopez
Khanh Chau
October 20, 2025

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FY24-25 Budget Close Out

	FY 24-25 Revised Budget	FY 24-25 Budget Close Out	Increase / (Decrease) \$	Increase / (Decrease) %	Notes for FY 24-25 Budget Close Out
Beginning Fund Balance (Beginning Reserves*)	13,509,181	13,509,181	0	100%	
Total Revenues	7,263,697	5,892,708	(1,370,989)	81%	Net effects of higher Interest Revenue offset with Lower Tobacco Tax Revenue and lower Other Grant executions.
Total Available Fund (Total Sources*)	20,772,878	19,401,889	(1,370,989)	93%	Same above.
Total Appropriations (Net Appropriations*)	8,802,966	6,294,469	(2,508,496)	72%	Low Other Grant executions in TRIS, delayed Baby Bonus program launch, and saving in various Admin areas.
Ending Fund Balance (Ending Reserves*)	11,969,912	13,107,419	1,137,507	110%	Net effects of higher Interest Revenue offset with Lower Tobacco Tax Revenue, lower Other Grant executions and saving in various Admin areas.
Total Requirements* (Net Appropriations*+ Ending Reserves*)	20,772,878	19,401,889	(1,370,989)	93%	Same as above
Surplus / (Deficit) (Total Revenues – Net Appropriations*)	(1,539,269)	(401,762)	1,137,507	26%	Lower draw down from Reserves* as lower execution in various Other Grants and the Baby Bonus program.



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FY24-25 Budget Close Out Summary

Total Revenues	\$5.893 M	81%
Total Appropriations (Net Appropriations*)	\$6.294 M	72%
Ending Fund Balance (Reserves*)	\$13.107 M	110%
Surplus / (Déficit) (Total Revenue - Net Appropriations*)	(\$401K)	26%



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FY 2024-25 Budget Close Out - Key Take Aways

● Revenues

- Total Actual Revenue of \$5.893 M or 19% below the planned Budget
 - Include 27% from Other Grants and Baby Bonus Program Revenues.
 - 90% Tobacco Tax Revenue: Adjustment to previous Tobacco Tax projections, which was higher than the normal range.
 - 67% Other Grant executions, major low execution in TRISI programs.
 - 34% Baby Bonus Program revenue recognition, as the program launch was delayed until late of March 2025.



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FY 2024-25 Budget Close Out - Key Take Aways

- Appropriations

- Total Appropriations of \$6.294 M or 28% below the planned Budget
 - 78% executed SPIP FY 23-25
 - 59% executed SPIP FY 20-23 Carry Over fund. Return to Fund Balance \$217K.
 - 62% executed Other Grant Appropriations; low execution in various TRISI programs.
 - 38% executed Baby Bonus Program due to delayed project launch until late of March 25
- Overall Appropriations
 - 70% executed Program Appropriations
 - 74% executed Admin Appropriations with saving in various Admin areas.



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FY 2024-25 Budget Close Out - Key Take Aways

- Ending Fund Balance

- Ending Fund Balance of \$13.107M or 10% higher than the planned Budget
 - Net effects of high Interest Revenue, lower Tobacco Tax Revenue, low execution in Other Grants and saving in various Admin areas.



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FY24-25 Budget Close Out

- **Action Required:**

- ✓ **Approval of F5SMC's FY24-25 Budget Close Out**



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Q & A



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RESULTS OF FIRST 5 SAN MATEO FINANCIAL STATEMENT AUDIT

for the Fiscal Year Ended
June 30, 2025



BROWN ARMSTRONG ACCOUNTANCY CORPORATION
2423 W. March Lane, Suite 202, Stockton, CA 95207
T: 661-324-4971 | F: 661-324-4997 | www.ba.cpa

Contacts: Ashley Green, CPA | agreen@ba.cpa

October 27, 2025

Board of Commissioners
First 5 San Mateo County
1700 S. El Camino Real, Suite 405
San Mateo, California 94402

We are pleased to present to you the results of our audit of the First 5 San Mateo County (F5SM) financial statements for the fiscal year ended June 30, 2025.

We look forward to presenting the results of the audit and addressing your questions.

Sincerely,

Ashley Green, CPA

Partner

BROWN ARMSTRONG ACCOUNTANCY CORPORATION



AGENDA

SCOPE OF SERVICES RECAP	4
AUDIT TIMELINE & CRITICAL DATES	5
AUDIT AREAS OF FOCUS	
SIGNIFICANT RISK AREAS	6
SIGNIFICANT AUDIT AREAS	7
RESULTS OF THE AUDIT	
AUDIT OPINIONS ISSUED	10
REQUIRED COMMUNICATION (SAS 114 LETTER)	11
QUESTIONS	12

SCOPE OF SERVICES RECAP

Audit of First 5's financial statements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other communications required by professional standards including:

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards (Yellow Book Report)*
- Independent Auditor's Report on State Compliance
- Required Communication with those Charged with Governance (SAS 114)

AUDIT TIMELINE & CRITICAL DATES

- Interim Week of Fieldwork – June 2, 2025
 - Walkthroughs and Understanding of Key Accounting Areas
 - Remote Testing of Internal Controls
 - Statement on Auditing Standards (SAS) No. 99 Fraud Procedures
 - State Compliance
 - Update Minutes and Agreements
- Year-End Week of Fieldwork – September 8, 2025
 - Substantiate all Accounts and Balances
 - Review Confirmation Responses
- Financial Statement Review and Draft Reports – September and October 2025
- Audit Opinion Issued – October 9, 2025



AUDIT AREAS OF FOCUS

SIGNIFICANT RISK AREA

BROWN ARMSTRONG'S RESPONSE

Revenue recognition

- Confirmed Prop 10 revenues with third parties
- Vouched to documents for other revenues
- Other substantive analytics

Management override of controls

- Obtained an understanding of controls over journal entries and test a sample of individual journal entries
- Inquired with individual(s) involved in the financial reporting process, and ensure there is no inappropriate or unusual activity relating to journal entry processing
- Performed walkthroughs of significant audit areas to review adequate segregation of duties

AUDIT AREAS OF FOCUS (CONTINUED)

SIGNIFICANT AUDIT AREA	BROWN ARMSTRONG'S RESPONSE
Cash and Investments	<ul style="list-style-type: none">• Walkthrough of controls• High level analytics on investment income• Confirmed with third-parties• Verified accurate identification and financial reporting of deposits and investments
Revenue and Receivables	<ul style="list-style-type: none">• Walkthrough of controls• Vouched to material receipts• Confirmed with third-parties• Reviewed accrual estimates• High level analytics

AUDIT AREAS OF FOCUS (CONTINUED)

SIGNIFICANT AUDIT AREA	BROWN ARMSTRONG'S RESPONSE
Expenditures and Accounts Payable	<ul style="list-style-type: none">• Walkthrough of controls• Performed test of controls over non-payroll disbursements• Tested subsequent disbursements• High level analytics
Payroll	<ul style="list-style-type: none">• Walkthrough of controls• Performed test of controls over payroll disbursements• High level analytics
State Compliance	<ul style="list-style-type: none">• Review F5SM's compliance with the State Controller's requirements as specified in the State Guide

AUDIT AREAS OF FOCUS (CONTINUED)

SIGNIFICANT AUDIT AREA

BROWN ARMSTRONG'S RESPONSE

Net Pension Liability (NPL)
and OPEB Liability (NOL) and
Related Accounts

- Walkthrough of controls
- Obtained the actuary valuation reports
- Reviewed County calculations
- High level analytics
- High level analysis

REPORT

SUMMARY OF OPINION

AUDIT
OPINIONS
ISSUED

Independent Auditor's Report on the Financial Statements (Opinion)

- Unmodified (Clean) Opinion
 - Generally Accepted Auditing Standards
 - *Government Auditing Standards*

Independent Auditor's Report on State Compliance

- No noncompliance noted

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards (Yellow Book)*

- No material weaknesses, significant deficiencies, or control deficiencies noted
- No noncompliance noted

REPORT

SUMMARY OF REQUIRED COMMUNICATION

Required Communication to the Board of Commissioners in Accordance with Professional Standards (SAS 114)

- New Accounting Standards Implemented –
 - GASB Statement No. 101, *Compensated Absences*
 - GASB Statement No. 102, *Certain Risk Disclosures*
- Significant Estimates and Sensitive Disclosures Reviewed
 - Fund balance commitments
 - Investments
 - Right-to-use building
 - Net Pension Liability (NPL)
 - Net OPEB Liability (NOL)
- Difficulties encountered in Performing Audit – None
- Uncorrected Misstatements – One (1) Uncorrected Misstatement (GASB 96 SBITA which was fully amortized as of 6/30/2025; immaterial net effect)
- Corrected Misstatements – None
- Disagreements with Management – None
- Other Audit Findings or Issues – None
- Applied limited procedures to Required Supplementary Information.

REQUIRED COMMUNICATION LETTER






THANK YOU! QUESTIONS?



ASHLEY GREEN, CPA

Audit Engagement Partner

-  (661) 324-4971
-  agreen@ba.cpa
-  2423 W. March Lane, Ste. 202
Stockton, CA 95207





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Purpose of the Annual Report to F5 California

The Annual Report provides information about our local activities and expenditures to First 5 California. It includes:

- Fiscal Information (e.g. expenditures)
- Client data (number of children, parents, and providers served)
- Narrative (County Highlights and brief description of Evaluation Activities)



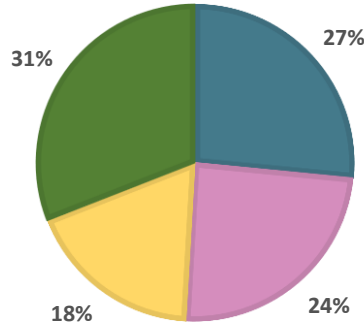
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Our Local Investments



- Family Functioning: \$1,171,803
- Child Health: \$872,728
- Child Development: \$1,277,072
- Improved Systems of Care: \$1,488,230

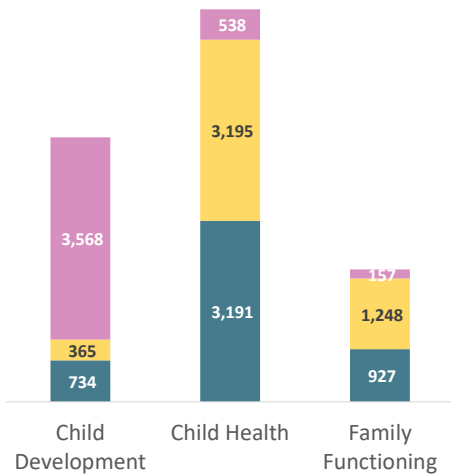
■ Child Development ■ Family Functioning
■ Child Health ■ Improved Systems



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N = 13,923

■ Providers ■ Parents/Family Members ■ Children

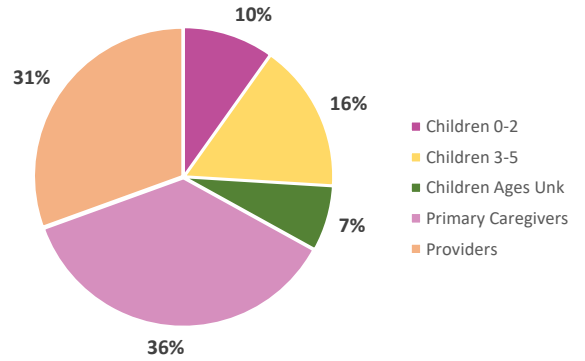


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Clients Served

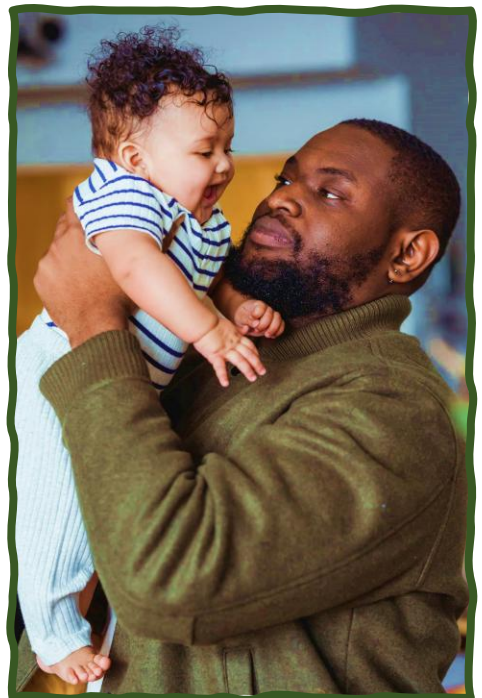


Unduplicated Clients Served, by Type: 13,088



Family Demographics

Race/Ethnicity	First 5 SMC	SMC MediCal Eligible Children
AI/AN	0.2%	0.1%
Asian	17%	13%
Black/African-American	2%	2%
Hispanic/Latine	62%	77%
Pacific Islander	2%	NR
White	9%	7%
Multiracial/Other	2%	NR
Language	First 5 SMC	SMC Bay Area MediCal Children
English	49%	52%
Spanish	49%	41%
Asian Languages	1%	5%



Research & Evaluation Highlights

Secondary Traumatic Stress (STS) among the ECMH Workforce

- On average, ECMH clinicians reported experiencing Mild secondary traumatic stress
- 40% reported Minimal STS, and 45% reported Mild STS
- 15% reported Moderate to Severe levels of secondary traumatic stress

Home Visiting Workforce Survey:

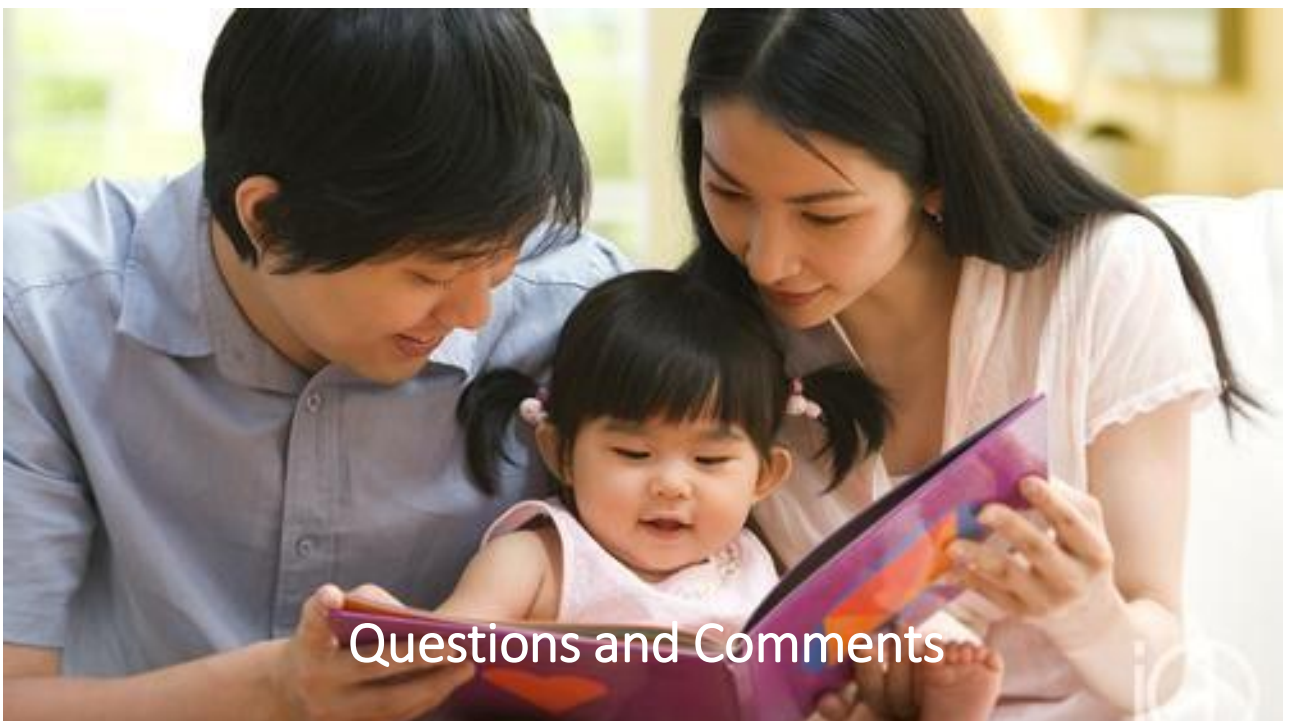
- On average, home visiting staff report a starting hourly wage of \$35.56
- While around 3 in 4 staff report that they receive paid sick and vacation time (76% and 71% respectively), only 2 in 5 (59%) have access to medical or dental insurance

Relationships between family demographic information and family wellbeing/risk:

- Higher caregiver education levels were associated with higher child preschool attendance and more support for early academic skills
- More children in the household were associated with higher cumulative risk and less frequent support for early academic skills
- More adults in the household were associated with lower cumulative risk, higher child preschool attendance, and less difficulty accessing resources



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