



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

FINANCE COMMITTEE MEETING

**Thursday, June 18, 2009
8:00 A.M.**

Doubletree Miami Mart/Airport Hotel and Exhibition Center
711 NW 72nd Avenue
Hibiscus Room
Miami, Florida 33126

AGENDA

1. Call to Order and Introductions
2. Approval of Finance Committee Meeting Minutes
 - A. April 2, 2009
 - B. April 16, 2009
3. Finance Reports
 - A. April 2009 Financial Report
 - B. April 2009 ARRA Financial Report
4. Informational - April 2009 Cash Reconciliations
5. Review of the 2008/2009 Financial Monitoring Report
6. Informational – SER-Jobs for Progress, Inc.
7. Recommendation as to Approval of SFWIB 2009-10 Budget/Allocations
8. Recommendation as to Approval to Allocate Welfare Transition Non-Custodial Parent Funds
9. Recommendation as to Approval to Renew Professional Services Agreement with Sharpton, Brunson & Company, P.A.

South Florida Workforce Investment Board is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.



2.

SFWIB - Finance Committee

June 18, 2009

**Minutes of SFWIB Finance Committee Meeting
April 2, 2009**

South Florida Workforce Investment Board
 Finance Committee Meeting
 April 2, 2009, 8:30 A.M.
 South Florida Workforce Headquarters
 7300 Corporate Center Dr., Suite 500, Miami, FL 33126

COMMITTEE MEMBERS IN ATTENDANCE	COMMITTEE MEMBERS NOT IN ATTENDANCE	OTHER ATTENDEES
1. Jeff Bridges, <i>Chairperson</i> 2. Bernardo Adrover 3. Willie Carpenter 4. Charles Gibson 5. Robert Datorre	6. Ramiro Inguanzo SFW STAFF Beasley, Rick Alonso, Gustavo Glancy, Anne Kistner, Ken	Adrian, Raymond – <i>UNIDAD of Miami Beach</i> Cushon, Norman – <i>ARBOR E&T</i> Fitzgerald, Neil - <i>Youth Co-Op, Inc.</i> Flores, Oscar – <i>ARBOR E & T</i> Gaviria-Lopez, Beatrice – <i>Ser Jobs for Progress</i> Menendez, Mirizza - <i>UNIDAD of Miami Beach</i> Milian, Dalia – <i>City of Hialeah</i> Miliam, Delia – <i>City of Hialeah</i> Mitchell, Carlene – <i>MDCPS</i> Perez, Julio – <i>Transition, Inc.</i> Perez-Borroto - <i>Youth Co-Op, Inc.</i> Pichardo, Jorge – <i>Youth Co-Op, Inc.</i> Rodriguez, Maria – <i>Youth Co-Op, Inc.</i> Sanchez, Ophelia – <i>MRI</i> Sante, Alicia – <i>Youth Co-Op, Inc.</i>

Agenda items are displayed in the order they were discussed.

2. Call to Order and Introductions

Mr. Jeff Bridges called the meeting to order at 9:07 a.m. Introductions of those in attendance were provided. He noted that a quorum was achieved.

3. Approval of Finance Committee Meeting Minutes of January 21, 2009, and February 26, 2009

Mr. Bernardo Adrover moved approval of the meeting minutes of January 21, 2009, and February 26, 2009. The motion was seconded by Mr. Charles Gibson, and the motion carried.

3A. Finance Reports for January 2009

Mr. Rick Beasley, Executive Director introduced Mr. Gustavo Alonso, SFWIB Finance Director who presented the finance report for January 2009

The new report format is meant to capture adjustments made to the Board approved budget throughout the year. Adjustments may include:

- Funding changes made by the State,

- Board approved contract allocation and de-obligations, and
- Provider-requested transfers from Contract funds to Training and Support Services

January Adjustments

Expenses:

- Headquarter: Reflects additional HQ allocations from the following programs:
 - REED = \$15,694.
 - UC = \$28,020.
- Adult Services: Reflects additional provider awards for the following programs:
 - REED = \$178,823
 - UC = \$319,258

Also, SER-Jobs was granted a one month extension on their contract pending appeals process and was awarded an additional \$131,928. Youth Co-Op voluntarily deobligated \$5,500 from their Reed allocation to transfer to the facility budget to cover additional parking at Little Havana.

- Refugee Services: Reflects a transfer of \$6,300 from contract funds to training and Support Services, as requested by the service provider.
- Youth Services: Reflects transfers of \$34,876 from contract funds to Training and Support Services, as requested by the service providers.
- Facility: Reflects additional Facility allocations for the following programs:
 - REED = \$31,141
 - UC = \$55,597
 - Voluntary Transfer from Youth Co-Op for parking at Little Havana totaling \$27,900:
 - \$5,500 from Reed Contract Amount
 - \$22,400 from WIA Adult Training and Support Services
- Training and Support Services: Reflects requests from service providers to transfer a portion of their Contract funds to Training and Support Services as well as a request from Youth Co-Op to transfer a portion of their allocation in this category to the facility budget (\$22,400), net effect totaling \$18,776.

Explanation of Significant Budget Variances

- Refugee Services (page # 11) is under anticipated projections by 38.24%. This variance can be attributed to some service partners not drawing down 100% of their funds because they did not produce the contracted unit of service for the contract that ended 9/30/08.
- Training and Support Services is significantly low, 27.06% vs. 58.33% (page 3). This is a category that is always closely monitored due to the constant low expenditure rates. Historically, expenditure rates increase significantly at the end of the fiscal year.

3B. Finance Reports for February 2009

Mr. Alonso presented the finance report for February 2009

The new report format is meant to capture adjustments made to the Board approved budget throughout the year. Adjustments may include:

- Funding changes made by the State,
- Board approved contract allocation and de-obligations, and
- Provider-requested transfers from Contract funds to Training and Support Services

February Adjustments

Revenue:

- AWI- Reflects an additional \$358,310 in award dollars received from the State for REA and a \$13,633 decrease in Unemployment Compensation (July-December) funding that was under utilized, net effect of \$344,677.

- Carry forward- Reflects adjustment from budgeted carry forward amount and actual carry forward now that the audit is complete totaling \$1,749,508.
- Reed Act - Reflects additional \$44,532 in award dollars received from the State.

Expenses:

- Adult Services: Reflects additional SER-Jobs allocation for the remainder of the fiscal year totaling \$596,497.
- Refugee Services: Reflects a transfer of \$4,325 from Training and Support Services back to the contract, as requested by the service provider.
- Youth Services: Reflects transfers of \$19,250 from contract funds to Training and Support Services, as requested by the service providers.
- Training and Support Services: Reflects requests from service providers to transfer a portion of their Contract funds to Training and Support Services or vice versa (see above, Refugee and Youth Services) totaling \$14,925.

Explanation of Significant Budget Variances

- Refugee Services (page # 11) is under anticipated projections by 43.20%. This variance can be attributed to some service partners not drawing down 100% of their funds because they did not produce the contracted unit of service for the contract that ended 9/30/08. The expenditure rate for the new contract period beginning in October 08 is also low.
- Training and Support Services is significantly low, 33.90% vs. 66.67% (page 3). This is a category that is always closely monitored due to the constant low expenditure rates. Based on historical analysis, expenditure rates increase significantly in April, May and June.

4. SFWIB Accounting Policy and Procedures

Annually, SFWIB staff reviews and updates the SFWIB Accounting Policies and Procedures to reflect changes suggested by the Agency for Workforce Innovation (AWI) Internal Control Questionnaire and other procedural changes implemented to improve the internal control environment.

1. Section III.A. INTERNAL Control, Pages 13 & 14
 - Changed to reflect controls suggested by AWI in their Internal Control Questionnaire
2. Section IV.B. CASH RECEIPTS – OSMIS DRAW REQUESTS, Pages 20 & 21
 - Changed to reflect current job responsibilities among the Accounting staff.
3. Section IV.C. OTHER CASH RECEIPTS, Page 22
 - Changed to require daily deposit of cash receipts
4. Section IV.F. RECONCILIATION OF CASH, Pages 26 & 27
 - Changed to require that Bank reconciliations be included in the Finance Committee agendas
5. Section IV.H. INTEREST, page 29
 - Changed to update procedures to returning interesting income to AWI as per instructions received from AWI grants management.
6. Section V.B. BUDGETING – MONITORING, Pages 30 & 31
 - Changed to reflect new financial reporting methodology in which both the original and adjusted budgets are reflected in the monthly financials.
7. Section VII.A. PURCHASING, Pages 36 to 38
 - Various changes to improve the internal controls over the procurement process and to require that the Executive Director approve all purchase requests.
8. Section VII.B. ENCUMBRANCES, Page 39
 - Various changes to correct procedures in line with current practices.
9. Section VII.C. ACCOUNTS PAYABLE, Pages 40 to 42
 - Various changes to clarify the approval process for purchase orders ant to annual budget appropriations.

10. Section XII.A. MONTH-END CLOSING PROCEDURES, Pages 60 to 62

- Various changes to specify the due dates for the monthly closing process.

Mr. Alonso noted that most changes were procedural, and not policy issues.

One item to note is that the Finance committee will now review bank reconciliations. He added as well that there were many changes to the procurement process. The onus is now on the Executive Director and the Board.

Mr. Roberto Datorre moved approval of the revisions of the SFWIB Accounting Policy and Procedures. Mr. Willie Carpenter seconded the motion and the motion carried.

5. Recommendation to Accept American Recovery and Reinvestment Act 2009 Stimulus Funding

Mr. Willie Carpenter moved approval to authorize staff to accept American Recovery and Reinvestment Act of 2009 Funding, as set forth in the item to include the requirement to have quarterly review meetings to review the spending. Mr. Roberto Datorre seconded the motion and the motion carried.

6. Recommendation to Accept American Recovery and Reinvestment Act 2009 Stimulus Budget

Mr. Beasley noted that when the plan is approved by the full board, then the budget will be submitted for approval. Fifty percent must be spent on training.

Mr. Adrover inquired as to the ages of the un-employed in our area. Mr. Beasley said that he was not able to get the information by zip code. He expects to get the data by ethnicity and also by census tract.

Mr. Adrover noted that Miami-Dade and Monroe counties have lower un-employment than the other areas of the state.

Mr. Beasley asked who we are not counting by using census tract numbers.

Mr. Datorre commented that many people lost jobs and they are now under-employed.

Mr. Carpenter inquired about the formula used regarding the \$165Million. Mr. Beasley responded that he would bring the information to the next meeting.

The meeting adjourned at 10:00am.



2.

SFWIB - Finance Committee

June 18, 2009

**Minutes of SFWIB Finance Committee Meeting
April 16, 2009**

South Florida Workforce Investment Board
 Finance Committee Meeting
 April 16, 2009, 8:00 A.M.
 Doubletree Miami Mart/Airport Hotel and Exhibition Center
 711 NW 72nd Avenue, Salon E, Miami, FL 33126

COMMITTEE MEMBERS IN ATTENDANCE	COMMITTEE MEMBERS NOT IN ATTENDANCE	OTHER ATTENDEES
7. Jeff Bridges, <i>Chairperson</i> 8. Robert Datorre 9. Ramiro Inguanzo	10. Bernardo Adrover 11. Willie Carpenter 12. Charles Gibson SFW STAFF Alonso, Gustavo Uptgrow, Madalyn	Acedo, Maleidy – <i>Youth Co-Op, Inc.</i> Cambronne, Robert – <i>Youth Co-Op, Inc.</i> Milian, Delia – <i>City of Hialeah</i> Pichardo, Jorge – <i>Youth Co-Op, Inc.</i>

Agenda items are displayed in the order they were discussed.

4. Call to Order and Introductions

Mr. Jeff Bridges called the meeting to order at 8:20 a.m. Introductions of those in attendance were provided. He noted that a quorum was not achieved.

5. Approval of Finance Committee Meeting Minutes of April 2, 2009

Due to lack of a quorum the minutes were not approved.

6. SFWIB 2009-2010 Budget Discussion

Mr. Bridges noted that as a quorum was not achieved, the SFWIB 2009-2010 budget discussion was tabled to the next meeting of the Committee.

7. Recommendation as to Approval of American Recovery and Reinvestment Act 2009 Budget

Mr. Bridges asked Gustavo Alonso, SFWIB Finance Director to present the item.

Mr. Alonso began with the attachment: “Budget-Funding and Allocations Assumptions, May 1, 2009 to June 30, 2010.”

There was discussion concerning the background for the assumptions, and how the funds may be spent.

Mr. Alonso noted that the assumptions were prepared by the Executive Director, Rick Beasley and staff, and aligned with the vision for the organization.

He added that after headquarter (Programs & Administration), Training & Support Services, and Career Center Facility Costs are deducted, the balance of approximately \$12.4 Million, is distributed to contracts and AWI staff.

Mr. Roberto Datorre asked when the funds must be spent and is a plan in place.

Mr. Alonso responded that a request is to be brought before the Board later in the day requesting that the Miami-Dade County School Board provide the youth services. There is no recommendation to release an RFP.

Mr. Roberto Datorre asked if there would be recommendations regarding funding for other programs?

[Rick Beasley arrived.]

Mr. Beasley responded that the providers of adult services would receive funds proportionally to their current funding.

Staff distributed the "Accelerate South Florida: 2009 American Recovery and Reinvestment Act Action Plan.

Mr. Beasley presented the report and noted that SFWIB is in good shape, with some adjustments necessary. There are approximately 2,600 youth registered on the SFW website for the summer program. He added that there will be a tracking system before the program begins.

There was discussion regarding estimating the preparedness of the providers, and suggestions such as distributing a survey.

Mr. Bridges asked if there were any questions on the budget. Hearing none, the meeting was adjourned.

The meeting was adjourned at 9:00am.



3.A

SFWIB – Finance Committee

June 18, 2009

April 2009 Financial Report

BACKGROUND

The un-audited financial report for the months ending April 30, 2009 will be reviewed.

Attachments



3.B

SFWIB – Finance Committee

June 18, 2009

April 2009 ARRA Financial Report

BACKGROUND

The un-audited ARRA financial report for the month ending April 30, 2009 will be reviewed.

Attachments



4.

SFWIB – Finance Committee

June 18, 2009

April 2009 Cash Reconciliation

Informational

BACKGROUND

Based on the Internal Control Procedures recommended by the State, the Finance Committee at its April 2, 2009, meeting requested a monthly cash reconciliation report be provided to the Committee.

The cash reconciliations for the month ending April 30, 2009 will be reviewed.

Attachments



5.

SFWIB – Finance Committee

June 18, 2009

2008-2009 Financial Monitoring Report

BACKGROUND

The Agency for Workforce Innovation (AWI) contracted with the firm of Thomas Howell Ferguson (THF) to perform financial monitoring of the Regional Workforce Boards (RWBs).

Thomas Howell Ferguson (THF) performed its financial monitoring review of SFWIB during the period May 19, 2009 – May 22, 2009. The monitoring consisted of a review of the following: Cash Management; OSMIS Reconciliation to Financial Records; Prepaid Program Items (Participant Support Costs); Cost Allocation and Disbursements Testing; Purchasing Activities; Contract Activities; Subrecipient Monitoring; Internal Controls; and General Conditions.

There were no findings during the 2008-2009 financial monitoring visit.

Attached for the Committee's review is the 2008-2009 Financial Monitoring Report for SFWIB.

Attachment

**Independent Accountants' Report on
Financial Compliance Consulting Services**

**South Florida Workforce Investment Board, Inc.
Regional Workforce Board No. 23**

2008-09 Financial Monitoring Report

Thomas Howell
 **Ferguson P.A.**

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Financial Compliance Consulting Services

**South Florida Workforce Investment Board
Regional Workforce Board No. 23
2008-09 Financial Monitoring Report**

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May 22, 2009

State of Florida
Agency for Workforce Innovation
Tallahassee, Florida

South Florida Workforce Investment Board, Inc.
RWB No. 23
Miami, Florida

We have performed specific financial compliance consulting services as enumerated in AWI's 2008-09 financial monitoring tool. These services were contracted by the Agency for Workforce Innovation (AWI) to comply with its oversight and monitoring responsibilities as outlined in:

- 45 CFR Part 95.51(a) or 45 CFR Part 97.40(a)
- 20 CFR Part 667.400 and 667.410 (Workforce Investment Act final rules), and
- Subpart D, Paragraph .400(d) of Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

These consulting services were conducted in accordance with the *Statements on Standards for Consulting Services* (SSCS) established by the American Institute of Certified Public Accountants. The sufficiency of the consulting services is solely the responsibility of AWI. Consequently, we make no representations regarding the sufficiency of the consulting services performed, either for the purpose for which this report has been requested or for any other purpose.

On May 19 through May 22, 2009, we visited RWB 23 and performed financial compliance consulting services as summarized in AWI's 2008-09 financial monitoring tool for the period July 1, 2008 through March 31, 2009. The procedures performed and our related findings begin on page 2 of this report.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the RWB's compliance with the previously described financial management requirements or on RWB 23's compliance with the financial management, procurement, and property standards as outlined in applicable Office of Management and Budget Circulars, Code of Federal Regulations, or other state and federal requirements. Accordingly, we do not express such an opinion.

This report is intended solely for the information and use of AWI, the RWB's governing Board and RWB management, and is not intended to be and should not be used by anyone other than these specified parties.



Thomas Howell Ferguson P.A.

South Florida Workforce Investment Board, Inc. (RWB 23)

2008-09 Financial Monitoring Report

Executive Summary

Findings

We performed financial compliance consulting procedures based on the detailed testing tasks list in AWI's 2008-09 monitoring tool which is available on the agency's website http://www.floridajobs.org/FMSAS/RWB_fm.htm. Our procedures were performed using firm and professional standards. A summary of the testing categories used during this engagement and the related monitoring results are provided as follows:

Monitoring Results/Issues	RWBs Impacted in 2007-08	Prior Year Findings - Resolved	Prior Year Findings - Unresolved	Current Year Findings
RWB 23 – South Florida Workforce Investment Board, Inc.				
Cash Management	1 of 24	–	–	–
OSMIS Reconciliation to Financial Records	1 of 24	–	–	–
Prepaid Program Items (Participant Support Costs)	5 of 24	–	–	–
Cost Allocation Plan and Disbursement Testing	7 of 24	–	–	–
Purchasing Activities	4 of 24	–	–	–
Contract Activities	7 of 24	–	–	–
Subrecipient Monitoring	7 of 24	–	–	–
Internal Controls	** see note	–	–	–
General Conditions	2 of 24	–	–	–
Other Prior Year Categories	* see note	–	–	–
TOTAL				–

**Note: This line includes the "Other Income," "Property/Fixed Assets," "Governance," and "Fraud Risks" categories from the prior year. Effective July 1, 2008, monitoring for these key areas is covered by the "Internal Controls" category.*

***Note: This category is effective for monitoring periods beginning July 1, 2008.*

Detailed information about these findings is provided in the attached Schedule of Findings. If the RWB has current year findings, it must submit a Corrective Action Plan response to AWI within 30 days of receipt of this report. If you have questions about the Corrective Action Plan process, please contact AWI staff.

South Florida Workforce Investment Board, Inc. (RWB 23)

2008-09 Financial Monitoring Report

Executive Summary (continued)

Observations

Other matters or circumstances may have been noted by us as we completed the indicated monitoring tasks. Detailed information about these observations is provided in the attached Observations Letter and is summarized as follows:

Observations from 2008-09 Onsite Visit

No items to be reported under this section.

Observations – Items for AWI Follow-up

No items to be reported under this section.

This correspondence, including the attached Monitoring Report and Schedule of Findings, is intended solely for the information and use of the AWI, RWB management, and the RWB's governing Board and is not intended to be and should not be used by anyone other than these specified parties.

South Florida Workforce Investment Board, Inc. (RWB 23)

2008-09 Financial Monitoring Report

Schedule of Findings

We performed financial compliance consulting services based on the detailed testing tasks list in AWI's 2008-09 monitoring tool which is available on the agency's website http://www.floridajobs.org/FMSAS/RWB_fm.htm. The monitoring procedures performed included sufficient tests of details of transactions, file inspections, and inquiries (1) to determine the status of recommendations from the prior year monitoring visit(s) and (2) to adequately support the current year findings and recommendations. Detailed information for these items is disclosed in the following section of this report.

Prior Year Findings

No findings were noted in the prior year.

Current Year Findings – Monitoring Period = July 1, 2008 to March 31, 2009 - None

Testing Categories (*see 2008-09 financial monitoring tool provided by AWI at http://www.floridajobs.org/FMSAS/RWB_fm.htm.*)

Cash Management – No findings were noted in the current year.

OSMIS Reconciliation to Financial Records – No findings were noted in the current year.

Prepaid Program Items (Participant Support Costs) – No findings were noted in the current year.

Cost Allocation Plan and Disbursement Testing (Includes ETA) – No findings were noted in the current year.

Purchasing Activities – No findings were noted in the current year.

Contract Activities – No findings were noted in the current year.

Subrecipient Monitoring – No findings were noted in the current year.

Internal Controls – No findings were noted in the current year.

General Conditions – No findings were noted in the current year.

Observations Letter

June 4, 2009

State of Florida
Agency for Workforce Innovation
Tallahassee, Florida

South Florida Workforce Investment Board, Inc.
RWB No. 23
Miami, Florida

In planning and performing the financial compliance consulting services for South Florida Workforce Investment Board, Inc. (RWB 23) for the period July 1, 2008 through March 31, 2009, we considered the RWB's program activities, its operating model, and disclosed internal controls in order to complete the tasks identified in AWI's monitoring tool and not to provide assurance on the entity's internal control.

In our report dated May 22, 2009, we reported on RWB 23's instances of noncompliance, if any, with the types of compliance requirements that could have a significant effect on the federal/state programs passed through to the RWB by the AWI. This letter does not affect that report.

In addition, as part of this monitoring engagement, we notify the RWB if we become aware of certain matters that are opportunities for strengthening internal control and/or operating efficiency. Such items (if any) are described below.

We have also used this letter to identify and describe any specific monitoring tasks or data items that require follow-up by AWI staff. These comments are not findings. Instead, they represent items that have been included as a scoped task or required documentation in accordance with the terms of our contract with AWI. These items are listed below in the "Observations – Items for AWI Follow-up" section of this letter.

We have reviewed this with the RWB 23's management team: Rick Beasley, Executive Director and Gustavo Alonso, Assistant Director of Finance. We will be pleased to discuss these matters in further detail at your convenience.

Observations from 2008-09 Onsite Visit

No items to be reported under this section.

Observations – Items for AWI Follow-up

No items to be reported under this section.



Thomas Howell Ferguson P.A.



6.

SFWIB – Finance Committee

June 18, 2009

SER-Jobs for Progress Inc.

Informational

BACKGROUND

As per contractual obligations, Service Partners or Contractors are required to have performed an annual certified public accountant's opinion and related financial statements in accordance and compliance with the State of Florida requirements and the U.S. Office of Management and Budget (OMB) Circulars A-122 and A-133. The independent audit reports are to be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency.

SER-Jobs for Progress, Inc. independent audit report was to be submitted to SFWIB on or before March 31, 2009; as of June 10, 2009, SFWIB has not yet received the report; thus, SER is in breach of contract.

Mr. Jose L. Cela, SER's President, notified SFWIB via e-mail on Tuesday, March 31, 2009, the estimated time of submission of the report to be within 30 to 60 days. On June 10, 2009, a reminder e-mail was sent to Mr. Cela indicating the report has not yet been submitted nor have SFWIB heard from SER regarding this matter. Mr. Cela responded via e-mail on June 10, 2009, that a letter with details on the subject would be submitted by the close of business June 11, 2009 to SFWIB.

Attachment

From: Jose L. Cela [mailto:jlcela@serflorida.org]
Sent: Wednesday, June 10, 2009 12:55 PM
To: Dulce Quinones
Cc: metro1scubacop@aol.com; Rick Beasley; Gustavo Alonso; Frances Gonzalez
Subject: RE: Ser Jobs for Progress, Inc. Independent Audit Report

Ms. Quiñones:

Thank you for this notice.

A letter is in transition to Mr. Beasley with details on this subject. It should be on his desk by tomorrow.

Please excuse the lateness of the situation. For obvious reasons, we had no intention for this to occur and are working diligently to resolve it.

Jose L. Cela, President
SER-Jobs for Progress - Florida
PO Box 661597 Miami Springs, FL 33266-1597
Tel: 305-871-2820 Ext. 113 FAX: 305-871-5643 jlcela@serflorida.org

From: Dulce Quinones [mailto:dquinones@southfloridaworkforce.com]
Sent: Wednesday, June 10, 2009 12:40 PM
To: jlcela@serflorida.org
Cc: metro1scubacop@aol.com; Rick Beasley; Gustavo Alonso; Frances Gonzalez
Subject: Ser Jobs for Progress, Inc. Independent Audit Report
Importance: High

Good Afternoon Mr. Cela:

This is a reminder South Florida Workforce Investment Board has not yet received the independent audit report for the audit period of July 1, 2007 to June 30, 2008, in accordance with contractual obligations. The report was due in our office on or before March 31, 2009; therefore, at this point, Ser Jobs for Progress, Inc. is in breach of contract.

As per contract WDS-CC-PY'08-04-2-00 Article I, Section E – Conditions Precedent, Item 5 – Financial Audit - “Contractor is required to have performed an annual certified public accountant’s opinion and related financial statements in accordance and compliance with the State of Florida requirements and the U.S. Office of Management and Budget (OMB) Circular A-87, A-110, A-122 and A-133, whichever are applicable”.

As per Article II – General Conditions, Section E – Breach of Contract, Item 12 – “The Contractor fails to submit the documentation required under Article I, Section E of this Contract in accordance with the time periods set forth therein”; and Item 13 “The Contractor fails to fulfill in a timely and proper manner any and all of Contractor’s obligations, covenants and agreements set forth in this Contract. Waiver of breach of any provisions of this Contract by SFWIB shall not be deemed to be a waiver of any other breach of any other provision and shall not be construed to be a modification of the terms of this Contract”.

For your information, I am also enclosing excerpts of OMB A-133 Circular with regards to the submission of the audit report:

§ __.320 Report submission.

- (a) **General.** The audit shall be completed and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit. (However, for fiscal years beginning on or before June 30, 1998, the audit shall be completed and the data collection form and reporting package shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or 13 months after the end of the audit period.) Unless restricted by law or regulation, the auditee shall make copies available for public inspection.

On your e-mail sent to Mr. Beasley on Tuesday, March 31, 2009 at 4:34 pm, you indicated the estimated time of submission of the report to SFWIB was within 30 to 60 days; however, the report has not yet been submitted nor have we heard from you with regards to this issue. Please let us know when we should expect to receive the report or have your auditors contact us. Should you have any questions do not hesitate to call Mr. Beasley at (305) 594-7615, extension 369 or myself, at extension 356. Thank you for your cooperation in this matter.

Dulce M. Quiñones
Contracts Compliance Supervisor
Office of Continuous Improvement

South Florida Workforce Investment Board
7300 N.W. Corporate Center Drive, Suite 500
Miami, Florida 33126-1234

Telephone: (305) 594-7615 x 356
Facsimile: (305) 470-5525
E-mail: dquinones@southfloridaworkforce.com

Important: Miami-Dade County is a public entity subject to Chapter 119 of the Florida Statutes concerning public records. E-mail messages are covered under such laws and thus subject to disclosure. All e-mail sent and received is captured by our servers and kept as a public record.

The South Florida Workforce Investment Board is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.



7.

SFWIB – Finance Committee

June 18, 2009

**Recommendation as to Approval of the
SFWIB 2009-2010 Budget/Allocations**

RECOMMENDATION

SFWIB staff recommends approval of the SFWIB FY 2009-2010 Budget/Allocations.

BACKGROUND

Attached for the Committee's review is the proposed SFWIB FY 2009-2010 Budget/Allocations.

SFWIB staff recommends approval of the SFWIB FY 2009-2010 Budget/Allocations.

Attachments



8.

SFWIB – Finance Committee

June 18, 2009

**Recommendation as to Approval to Allocate
Non-Custodial Parent Program Funds**

RECOMMENDATION

SFWIB staff recommends the approval of an allocation not to exceed \$25,224.00 in Welfare Transition Non-Custodial Parents Program funds to Gulf Coast Jewish Family Services, Inc., d/b/a Gulf Coast Community Care, as set forth below.

BACKGROUND

Gulf Coast Jewish Family Services, Inc., d/b/a Gulf Coast Community Care is legislatively appropriated Welfare Transition funds to operate the Non-Custodial Parent Employment Program in Miami-Dade County, with the funds being administered by the SFWIB.

Gulf Coast Jewish Family Services, Inc., d/b/a Gulf Coast Community Care has been operating the Non-Custodial Parent Employment Program under a contract with SFWIB using Welfare Transition Non-Custodial Parents Program funds.

There is approximately \$25,224.00 in unobligated Welfare Transition Non-Custodial Parent Program funds available. These funds are Temporary Assistance to Needy Families (TANF) funds that must be obligated by June 30, 2009, or they cannot be certified forward for next year.

Therefore, an allocation of \$25,224.00 in unobligated Welfare Transition Non-Custodial Parents Program funds to Gulf Coast Jewish Family Services, Inc., d/b/a Gulf Coast Community Care is required.



9.

SFWIB – Finance Committee

June 18, 2009

Recommendation as to Approval to Renew Professional Services Agreement with Sharpton, Brunson & Company, P.A. to Provide External Independent Auditing Services

RECOMMENDATION

SFWIB staff recommends the approval to renew the Professional Services Agreement for the period July 1, 2009 to June 30, 2010, with Sharpton, Brunson & Company, P.A. to provide External Independent Auditing Services for an amount not to exceed \$130,000.

BACKGROUND

Sharpton, Brunson & Company, P.A. was competitively selected to provide independent external auditing services for the South Florida Workforce Investment Board and the Professional Agreement with Sharpton, Brunson & Company, P.A. contained renewal language.

Sharpton, Brunson & Company, P.A. has performed exceptionally well, completing the external audit by the deadline and allowing SFWIB to meet its regulatory and contractual requirements.

SFWIB staff recommends the approval to renew the Professional Services Agreement for the period July 1, 2009 to June 30, 2010, with Sharpton, Brunson & Company, P.A. to provide External Independent Auditing Services for an amount not to exceed \$130,000.

Approval of this action would allow Sharpton, Brunson & Company, P.A. to begin the audit process immediately after the end of the current fiscal year.