



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE AND EFFICIENCY COUNCIL MEETING
THURSDAY, OCTOBER 19, 2023, 8:30 A.M.**

The Doubletree by Hilton Miami Airport Convention Center (Hotel Side)

Salon E and F
711 NW 72nd Avenue
Miami, FL 33126

The public may choose to view the session online via Zoom. **Registration is required:**
https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTTiLxAUPpsV9CH

AGENDA

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
 - A. August 17, 2023
3. Information - Financial Report – August 2023
4. Information - Bank Reconciliation – August 2023 and September 2023
5. Information - Fiscal Monitoring Activity Report
6. Recommendation as to Approval to Accept Workforce System Funding
7. Recommendation as to Approval of the Florida Department of Commerce 2023-2024 Internal Control Questionnaire and Assessment

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"Members of the public shall be given a reasonable opportunity to be heard on a specific agenda item, but must register with the agenda clerk prior to being heard."

Finance & Efficiency Council Attendance Roster
 PY 2022 - 2023

Quorum Standard: 6

#	Member First Name	Member Last Name	08/18/2022	10/20/2022	12/15/2022	02/16/2023	04/20/2023	06/15/2023	08/17/2023	Total Absences	Total Present
1	Bernardo	Adrover	A	A	A	A	A	A	A	6	0
2	Jeff	Bridges	A	A	A	P	P	A	P	4	2
3	Roberto	Datorre	P	P	P	A	P	P	A	1	5
4	Charles	Gibson	A	A	P	P	P	P	E	2	4
5	Camela	Glean-Jones	P	P	P	P	P	P	P	0	6
6	Brenda	Lampon	P	P	A	P	P	P	P	1	5
7	Michelle	Maxwell	P	P	A	A	A	A	A	4	2
8	Andres "Andy"	Perez	P	P	P	P	P	P	P	0	6
9	Thomas "Tom"	Roth	P	P	P	P	P	P	P	0	6
10	Kenneth	Scott	A	A	P	P	P	P	P	2	4
Total Present (P)			6	6	6	7	8	7	6		
Total Absences (A)			4	4	4	3	2	3	3		
Total Excused			0	0	0	0	0	0	1		



SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING

DATE: 10/19/2023

AGENDA ITEM: 2A

AGENDA TOPIC: MEETING MINUTES

SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

DATE/TIME: August 17, 2023, 8:15AM

LOCATION: The Landing at MIA
5 Star Conference Center (Key Biscayne Room)
7415 Corporate Center Drive, Suite H
Miami, FL 33126

Zoom: [https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTtLxAUPpsV9CH](https://us02web.zoom.us/join/https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTtLxAUPpsV9CH)

1. **CALL TO ORDER:** Chairman Roth called to order the regular meeting of the Finance and Efficiency Council at 8:42AM on August 17, 2023.

ROLL CALL: 10 members; 6 required; 7 present: Quorum

SFWIB FEC MEMBERS PRESENT	SFWIB FEC MEMBERS ABSENT	SFWIB STAFF
Bridges, Jeff (Zoom) Glean-Jones, Camela (Zoom) Lampon, Brenda (Zoom) Perez, Andy (Zoom) Roth, Thomas, Vice-Chair Scott Jr., Kenneth (Zoom)	Adrover, Bernardo Datorre, Roberto Maxwell, Michelle SFWIB FEC MEMBERS EXCUSED Gibson, Charles	Bennett, Renee ADMINISTRATION/IT Almonte, Ivan
OTHER ATTENDEES		

Agenda items are displayed in the order they were discussed.

2A. Approval of Finance and Efficiency Council Meeting Minutes – June 15, 2023 and the June 22, 2023 Special Meeting of the Finance and Efficiency Council.

Motion by Ms. Glean-Jones to approve the June 15, 2023 Finance and Efficiency Council Meeting minutes.

Mr. Scott seconded the motion; **item is passed without dissent.**

Mr. Beasley will supervise the negotiation process and ensure that the scope of the IT audit is consistent with the version conducted years ago.

No further comments or suggestions were submitted from the members. Item closed.

2B. Approval of Special Meeting of the Finance and Efficiency Council – June 22, 2023.

Motion by Mr. Scott to approve the June 22, 2023 Finance and Efficiency Council Special Meeting minutes.

Mr. Perez seconded the motion; **item is passed without dissent.**

3. Information - Financial Report

Chairman Roth introduced the item; Ms. Bennett presented unaudited financials from July 1, 2022 through June 2023.

Ms. Bennett explained that the financials presented today are from the soft closing and may not include all of the adjustments and additional expenses that may be presented later.

Budget Variances

- Headquarters – 83.2%
- Adult Services – 65.3%
- Youth Services - 71.2%
- Facilities - 70.6%
- Other Programs & Projects – 43.8% (slight skew due to summer programs starting in June)

In addition, Ms. Bennett informed the group that expenses are running close to what they were last year, whilst reviewing the variances from the previous year.

No further comments or suggestions were submitted from the members. Item closed.

4. Information - Bank Reconciliation

Vice-Chairman Roth introduced the item; Ms. Bennett continued the presentation to discuss the bank reconciliation for the months of June and July 2023.

No further comments or suggestions were submitted from the members. Item closed.

5. Information – Activity Report: Internal Monitoring Results

Vice-Chairman Roth introduced the item; Ms. Bennett further presented the OCI Fiscal Monitoring Activity Report for the period of June 1, 2023 – July 31, 2023.

Ms. Bennett reviewed the results of the two organizations included in the OIC Fiscal Monitoring Report: Cuban American National Council, Inc. (CNC) and The Board of Trustees of Miami Dade College (MDC).

Findings and disallowances are available for review in the August 17, 2023 SFWIB Finance and Efficiency Council meeting agenda.

No further comments or suggestions were submitted from the members. Item closed.

7. Approval – Acceptance of Additional Workforce System Funding

Chairman Roth introduced the item; Ms. Bennett further presented additional workforce system funding in the amount of \$338,458.41.

Motion by Mr. Scott to approve the acceptance of additional funding.

Ms. Glean-Jones seconded the motion; **item is passed without dissent.**

Mr. Roth inquired about the unrestricted funds balance and reviewed the information with the members.

No further comments or suggestions were submitted from the members. Item closed.

There being no further business to come before the Council, meeting adjourned.



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/19/2023

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: FINANCIAL REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **HIGH ROI THROUGH CONTINUOUS IMPROVEMENT**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently. Accordingly, the attached un-audited financial report for the month of August 2023 is being presented for review by the Board members.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2023 THRU AUGUST 31, 2023
(UNAUDITED)

**Accompanying Notes to the Financial Report (unaudited)
For the Period of July 1, 2023 through August 31, 2023**

The initial two months of the new fiscal year appears to be following the historical trend for the period.

Budget Variance Explanations

- Headquarters costs are running at 13.1%
- Adult Services are at 11.1%
- Youth Services are at 8.6%
- Other Programs & Projects expenditures are at 6.6%
- Facilities expenditures are at 11.6%

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
AGENCY SUMMARY
 FISCAL YEAR 2023/2024
 YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 14,496,990	\$ -	\$ 300,000	\$ 14,796,990	\$ 44,762	\$ 14,752,227	0.3%
TANF	\$ 11,519,447	\$ -	\$ -	\$ 11,519,447	\$ -	\$ 11,519,447	0.0%
DEO	\$ 1,839,444	\$ -	\$ 311,113	\$ 2,150,557	\$ 160,742	\$ 1,989,815	7.5%
Second Year Allocation from FY 22-23	\$ 18,363,466	\$ -	\$ (178,274)	\$ 18,185,192	\$ 3,917,743	\$ 14,267,449	21.5%
Other	\$ 171,778	\$ -	\$ 442,528	\$ 614,306	\$ 103,064	\$ 511,243	16.8%
Total Revenue	\$ 46,391,124	\$ -	\$ 875,367	\$ 47,266,491	\$ 4,226,311	\$ 43,040,181	8.9%
Expenditures:							
Headquarter Costs	\$ 8,696,869	\$ -	\$ 374,261	\$ 9,071,130	\$ 1,185,296	\$ 7,885,834	13.1%
Adult Services	\$ 13,863,658	\$ -	\$ (169,416)	\$ 13,694,242	\$ 1,522,664	\$ 12,171,577	11.1%
Youth Services	\$ 6,673,662	\$ (2,523,083)	\$ -	\$ 4,150,579	\$ 357,362	\$ 3,793,217	8.6%
<i>Set Aside</i>	\$ 750,000	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000	0.0%
Facilities Costs	\$ 5,725,315	\$ -	\$ 34,032	\$ 5,759,347	\$ 670,775	\$ 5,088,572	11.6%
Training & Support Services	\$ 10,681,620	\$ 4,335,352	\$ (2,496,706)	\$ 12,520,267	\$ 403,143	\$ 12,117,124	
<i>Allocated Funds</i>	\$ 6,861,620	\$ 4,335,352	\$ 141,296	\$ 11,338,269	\$ 403,143	\$ 10,935,126	5.9%
<i>Set Asides</i>	\$ 3,820,000	\$ -	\$ (2,638,002)	\$ 1,181,998	\$ -	\$ 1,181,998	
Other Programs & Projects	\$ -	\$ (1,812,270)	\$ 3,133,196	\$ 1,320,926	\$ 87,071	\$ 1,233,856	6.6%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Homestead)</i>	\$ -	\$ (79,490)	\$ 100,000	\$ 20,510	\$ 9,424	\$ 11,085	45.9%
<i>Summer Youth Employment (City of Opa-Locka)</i>	\$ -	\$ (77,398)	\$ 100,000	\$ 22,602	\$ 5,192	\$ 17,410	23.0%
<i>MDC WORKS Training</i>	\$ -	\$ -	\$ 525,000	\$ 525,000	\$ -	\$ 525,000	0.0%
<i>YWCA, FMU, St. Thomas</i>	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 15,167	\$ 59,833	20.2%
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ (134,381)	\$ 300,000	\$ 165,619	\$ 57,288	\$ 108,331	34.6%
<i>MidCPS Summer Youth Internship - 2023</i>	\$ -	\$ (1,521,000)	\$ 1,628,802	\$ 107,802	\$ -	\$ 107,802	0.0%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>	\$ -	\$ -	\$ 234,200	\$ 234,200	\$ -	\$ 234,200	0.0%
<i>Apprenticeship Navigators (MDC)</i>	\$ -	\$ -	\$ 170,194	\$ 170,194	\$ -	\$ 170,194	0.0%
Total Expenditures	\$ 46,391,124	\$ (0)	\$ 875,367	\$ 47,266,491	\$ 4,226,311	\$ 43,040,181	8.9%
Balance of Funds Available	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ 0	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WIOA ADULT
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 5,425,427			\$ 5,425,427		\$ 5,425,427	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 4,698,531			\$ 4,698,531	\$ 1,100,125	\$ 3,598,407	23.4%
Other				\$ -			
Total Revenue	\$ 10,123,959	\$ -	\$ -	\$ 10,123,959	\$ 1,100,125	\$ 9,023,834	10.9%
Expenditures:							
Headquarter Costs	\$ 1,898,242			\$ 1,898,242	\$ 316,098	\$ 1,582,144	16.7%
Adult Services	\$ 3,085,225	\$ -	\$ (57,237)	\$ 3,027,988	\$ 432,949	\$ 2,595,039	14.3%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 890,908			\$ 890,908	\$ 159,832	\$ 731,076	17.9%
Training & Support Services	\$ 4,249,583	\$ -	\$ (99,372)	\$ 4,150,211	\$ 187,782	\$ 3,962,430	4.5%
<i>Allocated Funds</i>	\$ 3,520,317			\$ 3,520,317	\$ 187,782	\$ 3,332,535	5.3%
<i>Set Asides</i>	\$ 729,267		\$ (99,372)	\$ 629,895		\$ 629,895	0.0%
Other Programs & Projects	\$ -	\$ -	\$ 156,609	\$ 156,609	\$ 3,464	\$ 153,145	2.2%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>			\$ 99,372	\$ 99,372		\$ 99,372	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 17,508	\$ 17,508	\$ 3,464	\$ 14,044	19.8%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 39,729	\$ 39,729		\$ 39,729	0.0%
Total Expenditures	\$ 10,123,959	\$ -	\$ -	\$ 10,123,959	\$ 1,100,125	\$ 9,023,834	10.9%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA DISLOCATED WORKER
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 3,473,536			\$ 3,473,536		\$ 3,473,536	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 4,078,824			\$ 4,078,824	\$ 710,565	\$ 3,368,260	17.4%
Other				\$ -			
Total Revenue	\$ 7,552,361	\$ -	\$ -	\$ 7,552,361	\$ 710,565	\$ 6,841,796	9.4%
Expenditures:							
Headquarter Costs	\$ 1,416,068			\$ 1,416,068	\$ 212,380	\$ 1,203,688	15.0%
Adult Services	\$ 2,300,741	\$ -	\$ (42,703)	\$ 2,258,038	\$ 307,399	\$ 1,950,639	13.6%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 664,608			\$ 664,608	\$ 129,888	\$ 534,720	19.5%
Training & Support Services	\$ 3,170,944	\$ -	\$ (74,140)	\$ 3,096,804	\$ 58,139	\$ 3,038,665	1.9%
<i>Allocated Funds</i>	\$ 2,626,813			\$ 2,626,813	\$ 58,139	\$ 2,568,674	2.2%
<i>Set Asides</i>	\$ 544,131		\$ (74,140)	\$ 469,991		\$ 469,991	0.0%
Other Programs & Projects	\$ -	\$ -	\$ 116,843	\$ 116,843	\$ 2,759	\$ 114,084	2.4%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>			\$ 74,140	\$ 74,140		\$ 74,140	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 13,062	\$ 13,062	\$ 2,759	\$ 10,303	21.1%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 29,641	\$ 29,641		\$ 29,641	0.0%
Total Expenditures	\$ 7,552,361	\$ -	\$ -	\$ 7,552,361	\$ 710,565	\$ 6,841,796	9.4%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA RAPID RESPONSE
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 742,630			\$ 742,630		\$ 742,630	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 1,285,102			\$ 1,285,102	\$ 132,627	\$ 1,152,475	10.3%
Other				\$ -		\$ -	
Total Revenue	\$ 2,027,732	\$ -	\$ -	\$ 2,027,732	\$ 132,627	\$ 1,895,105	6.5%
Expenditures:							
Headquarter Costs	\$ 380,200			\$ 380,200	\$ 36,351	\$ 343,848	9.6%
Adult Services	\$ 607,999	\$ -	\$ (11,468)	\$ 596,531	\$ 75,460	\$ 521,071	12.6%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 178,440			\$ 178,440	\$ 20,070	\$ 158,371	11.2%
Training & Support Services	\$ 861,093	\$ -	\$ (19,909)	\$ 841,184	\$ -	\$ 841,184	0.0%
<i>Allocated Funds</i>	\$ 714,491			\$ 714,491		\$ 714,491	0.0%
<i>Set Asides</i>	\$ 146,602		\$ (19,909)	\$ 126,693		\$ 126,693	0.0%
Other Programs & Projects	\$ -	\$ -	\$ 31,377	\$ 31,377	\$ 745	\$ 30,632	2.4%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>			\$ 19,909	\$ 19,909		\$ 19,909	
<i>YWCA, FMU, St. Thomas</i>			\$ 3,508	\$ 3,508	\$ 745	\$ 2,763	21.2%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 7,960	\$ 7,960		\$ 7,960	0.0%
Total Expenditures	\$ 2,027,732	\$ -	\$ -	\$ 2,027,732	\$ 132,627	\$ 1,895,105	6.5%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA YOUTH
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 4,855,396			\$ 4,855,396		\$ 4,855,396	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 5,391,204			\$ 5,391,204	\$ 559,507	\$ 4,831,698	10.4%
Other				\$ -			
Total Revenue	\$ 10,246,600	\$ -	\$ -	\$ 10,246,600	\$ 559,507	\$ 9,687,094	5.5%
Expenditures:							
Headquarter Costs	\$ 1,921,238			\$ 1,921,238	\$ 134,619	\$ 1,786,618	7.0%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ 6,673,662	\$ (2,523,083)	\$ -	\$ 4,150,579	\$ 357,362	\$ 3,793,217	8.6%
<i>Set Aside</i>	\$ 750,000			\$ 750,000		\$ 750,000	0.0%
Facilities Costs	\$ 901,701			\$ 901,701	\$ 33,144	\$ 868,557	3.7%
Training & Support Services	\$ -	\$ 2,523,083	\$ -	\$ 2,523,083	\$ 34,381	\$ 2,488,702	1.4%
<i>Allocated Funds</i>		\$ 2,523,083		\$ 2,523,083	\$ 34,381	\$ 2,488,702	1.4%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
Total Expenditures	\$ 10,246,600	\$ -	\$ -	\$ 10,246,600	\$ 559,507	\$ 9,687,094	5.5%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
*see accompanying notes							

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
TANE
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF	\$ 11,519,447			\$ 11,519,447		\$ 11,519,447	0.0%
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 1,297,018			\$ 1,297,018	\$ 1,175,765	\$ 121,253	90.7%
Other				\$ -		\$ -	
Total Revenue	\$ 12,816,465	\$ -	\$ -	\$ 12,816,465	\$ 1,175,765	\$ 11,640,700	9.2%
Expenditures:							
Headquarter Costs	\$ 2,403,087			\$ 2,403,087	\$ 293,938	\$ 2,109,150	12.2%
Adult Services	\$ 6,885,529	\$ -	\$ (119,084)	\$ 6,766,445	\$ 547,350	\$ 6,219,095	8.1%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 1,127,849			\$ 1,127,849	\$ 225,578	\$ 902,271	20.0%
Training & Support Services	\$ 2,400,000	\$ 1,656,456	\$ (2,444,581)	\$ 1,611,875	\$ 61,161	\$ 1,550,714	3.8%
<i>Allocated Funds</i>	\$ -	\$ 1,656,456		\$ 1,656,456	\$ 61,161	\$ 1,595,295	3.7%
<i>Set Asides</i>	\$ 2,400,000		\$ (2,444,581)	\$ (44,581)		\$ (44,581)	
Other Programs & Projects	\$ -	\$ (1,656,456)	\$ 2,563,665	\$ 907,209	\$ 47,739	\$ 859,470	5.3%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>		\$ (29,491)	\$ 50,000	\$ 20,509	\$ 9,424	\$ 11,085	46.0%
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (38,849)	\$ 50,000	\$ 11,151	\$ 2,596	\$ 8,555	23.3%
<i>MDC WORKS Training</i>			\$ 331,579	\$ 331,579		\$ 331,579	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 36,425	\$ 36,425	\$ 7,075	\$ 29,350	19.4%
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (67,116)	\$ 150,000	\$ 82,884	\$ 28,644	\$ 54,241	34.6%
<i>MIDCPS Summer Youth Internship - 2023</i>		\$ (1,521,000)	\$ 1,628,802	\$ 107,802		\$ 107,802	0.0%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>			\$ 234,200	\$ 234,200		\$ 234,200	0.0%
<i>Apprenticeship Navigators (MDC)</i>			\$ 82,659	\$ 82,659		\$ 82,659	0.0%
Total Expenditures	\$ 12,816,465	\$ 0	\$ -	\$ 12,816,466	\$ 1,175,765	\$ 11,640,700	9.2%
Balance of Funds Available	\$ -	\$ (0)	\$ -	\$ (0)	\$ -	\$ (0)	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
Layoff Aversion
 FISCAL YEAR 2023/2024
 YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ -		\$ 300,000	\$ 300,000	\$ 44,762	\$ 255,238	14.9%
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other				\$ -			
Total Revenue	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 44,762	\$ 255,238	14.9%
Expenditures:							
Headquarter Costs	\$ -		\$ 300,000	\$ 300,000	\$ 44,762	\$ 255,238	14.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 44,762	\$ 255,238	14.9%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
SUMMER YOUTH EMPLOYMENT PROGRAM

FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)
(City of Miami Gardens/City of Opa-Locka/City of Homestead)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other			\$ 250,000	\$ 250,000	\$ 102,987	\$ 147,013	41.2%
Total Revenue	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 102,987	\$ 147,013	41.2%
Expenditures:							
Headquarter Costs				\$ -	\$ 10,122	\$ (10,122)	
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ 155,813	\$ -	\$ 155,813	\$ 61,624	\$ 94,189	39.5%
<i>Allocated Funds</i>		\$ 155,813		\$ 155,813	\$ 61,624	\$ 94,189	39.5%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ (155,814)	\$ 250,000	\$ 94,186	\$ 31,241	\$ 62,946	33.2%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>		\$ (49,999)	\$ 50,000	\$ 1		\$ 1	
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (38,549)	\$ 50,000	\$ 11,451	\$ 2,596	\$ 8,855	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (67,265)	\$ 150,000	\$ 82,735	\$ 28,645	\$ 54,090	34.6%
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
Total Expenditures	\$ -	\$ (0)	\$ 250,000	\$ 250,000	\$ 102,987	\$ 147,013	41.2%
Balance of Funds Available	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ 0	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA - Get There Faster At-Risk Floridians
 FISCAL YEAR 2023/2024
 YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other	\$ 171,778			\$ 364,306	\$ 77	\$ 364,229	
Total Revenue	\$ 171,778	\$ -	\$ 192,528	\$ 364,306	\$ 77	\$ 364,229	0.0%
Expenditures:							
Headquarter Costs	\$ 32,208		\$ 51,232	\$ 83,440	\$ 21	\$ 83,419	0.0%
Adult Services	\$ 139,570	\$ -	\$ -	\$ 139,570	\$ -	\$ 139,570	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ -	\$ 141,296	\$ 141,296	\$ 56	\$ 141,240	
Allocated Funds			\$ 141,296	\$ 141,296	\$ 56	\$ 141,240	0.0%
Set Asides				\$ -		\$ -	0.0%
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
Total Expenditures	\$ 171,778	\$ -	\$ 192,528	\$ 364,306	\$ 77	\$ 364,229	0.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

FSET
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 782,000			\$ 782,000		\$ 782,000	0.0%
Second Year Allocation from FY 22-23	\$ 198,738			\$ 198,738	\$ 143,567	\$ 55,171	72.2%
Other				\$ -			
Total Revenue	\$ 980,738	\$ -	\$ -	\$ 980,738	\$ 143,567	\$ 837,171	14.6%
Expenditures:							
Headquarter Costs	\$ 183,888			\$ 183,888	\$ 53,383	\$ 130,505	29.0%
Adult Services	\$ 710,544	\$ -	\$ (12,442)	\$ 698,102	\$ 67,983	\$ 630,120	9.7%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 86,305			\$ 86,305	\$ 21,299	\$ 65,006	24.7%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 12,442	\$ 12,442	\$ 901	\$ 11,541	7.2%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>			\$ 3,806	\$ 3,806	\$ 901	\$ 2,905	23.7%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 8,636	\$ 8,636		\$ 8,636	0.0%
				\$ -		\$ -	
Total Expenditures	\$ 980,738	\$ -	\$ -	\$ 980,738	\$ 143,567	\$ 837,171	14.6%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

RESEA

FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO			\$ 282,867	\$ 282,867	\$ 160,397	\$ 122,470	56.7%
Second Year Allocation from FY 22-23	\$ 178,274		\$ (178,274)	\$ -		\$ -	
Other				\$ -			
Total Revenue	\$ 178,274	\$ -	\$ 104,593	\$ 282,867	\$ 160,397	\$ 122,470	56.7%
Expenditures:							
Headquarter Costs	\$ 33,426		\$ 19,611	\$ 53,038	\$ 54,645	\$ (1,608)	103.0%
Adult Services	\$ 129,159	\$ -	\$ 73,518	\$ 202,677	\$ 91,524	\$ 111,154	45.2%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 15,688		\$ 9,204	\$ 24,892	\$ 14,006	\$ 10,887	56.3%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 2,260	\$ 2,260	\$ 222	\$ 2,038	9.8%
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training				\$ -		\$ -	
YWCA, FMU, St. Thomas			\$ 691	\$ 691	\$ 222	\$ 469	32.2%
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)			\$ 1,569	\$ 1,569		\$ 1,569	0.0%
Total Expenditures	\$ 178,274	\$ -	\$ 104,593	\$ 282,867	\$ 160,397	\$ 122,470	56.7%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

LOCAL VETERANS
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -		\$ -	
TANF				\$ -		\$ -	
DEO			\$ 28,246	\$ 28,246	\$ 345	\$ 27,901	1.2%
Second Year Allocation from FY 22-23	\$ 6,398			\$ 6,398	\$ 6,398	\$ -	100.0%
Other				\$ -	\$ -	\$ -	
Total Revenue	\$ 6,398	\$ -	\$ 28,246	\$ 34,644	\$ 6,743	\$ 27,901	19.5%
Expenditures:							
Headquarter Costs	\$ 774		\$ 3,418	\$ 4,192	\$ 665	\$ 3,527	15.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 5,623		\$ 24,828	\$ 30,452	\$ 6,078	\$ 24,374	20.0%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Summer Youth Employment (City of Opa-Locka) MDC WORKS Training YWCA, FMU, St. Thomas Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023 Miami-Dade Charter Schools Summer Youth Employment Program Apprenticeship Navigators (MDC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 6,398	\$ -	\$ 28,246	\$ 34,644	\$ 6,743	\$ 27,901	19.5%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

DISABLED VETERANS
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 15,658			\$ 15,658	\$ -	\$ -	
Other				\$ -	\$ 5,750	\$ 9,909	36.7%
Total Revenue	\$ 15,658	\$ -	\$ -	\$ 15,658	\$ 5,750	\$ 9,909	36.7%
Expenditures:							
Headquarter Costs	\$ 1,895			\$ 1,895	\$ 602	\$ 1,292	31.8%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 13,764			\$ 13,764	\$ 5,147	\$ 8,616	37.4%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
Total Expenditures	\$ 15,658	\$ -	\$ -	\$ 15,658	\$ 5,750	\$ 9,909	36.7%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WAGNER PEYSER
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 1,057,444			\$ 1,057,444		\$ 1,057,444	0.0%
Second Year Allocation from FY 22-23	\$ 1,206,968			\$ 1,206,968	\$ 82,569	\$ 1,124,399	6.8%
Other				\$ -		\$ -	
Total Revenue	\$ 2,264,412	\$ -	\$ -	\$ 2,264,412	\$ 82,569	\$ 2,181,843	3.6%
Expenditures:							
Headquarter Costs	\$ 424,577			\$ 424,577	\$ 27,709	\$ 396,868	6.5%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,839,835			\$ 1,839,835	\$ 54,860	\$ 1,784,975	3.0%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Summer Youth Employment (City of Opa-Locka) MDC WORKS Training YWCA, FMU, St. Thomas Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023 Miami-Dade Charter Schools Summer Youth Employment Program Apprenticeship Navigators (MDC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 2,264,412	\$ -	\$ -	\$ 2,264,412	\$ 82,569	\$ 2,181,843	3.6%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

**TAC
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std 17.00%							
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 6,750			\$ 6,750	\$ 872	\$ 5,878	12.9%
Other				\$ -	\$ -		
Total Revenue	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 872	\$ 5,878	12.9%
Expenditures:							
Headquarter Costs	\$ 1,266			\$ 1,266		\$ 1,266	0.0%
Adult Services	\$ 4,890	\$ -	\$ -	\$ 4,890	\$ -	\$ 4,890	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 594			\$ 594	\$ 872	\$ (278)	146.8%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MidCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
Total Expenditures	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 872	\$ 5,878	12.9%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

DEO**

FISCAL YEAR 2023/2024
YTD Operations (07/01/23-08/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 08/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17%		
Revenues:							
WIOA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEO	\$ 1,057,444	\$ -	\$ 311,113	\$ 1,368,557	\$ 160,742	\$ 1,207,815	11.7%
Second Year Allocation from FY 22-23	\$ 1,414,048	\$ -	\$ (178,274)	\$ 1,235,774	\$ 95,588	\$ 1,140,186	7.7%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 2,471,492	\$ -	\$ 132,839	\$ 2,604,331	\$ 256,330	\$ 2,348,000	9.8%
Expenditures:							
Headquarter Costs	\$ 461,938	\$ -	\$ 23,029	\$ 484,967	\$ 83,621	\$ 401,346	17.2%
Adult Services	\$ 134,050	\$ -	\$ 73,518	\$ 207,568	\$ 91,524	\$ 116,044	44.1%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,875,504	\$ -	\$ 34,032	\$ 1,909,536	\$ 80,963	\$ 1,828,573	4.2%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Asides</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 2,260	\$ 2,260	\$ 222	\$ 2,038	9.8%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Homestead)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>MDC WORKS Training</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>YWCA, FMU, St. Thomas</i>	\$ -	\$ -	\$ 691	\$ 691	\$ 222	\$ 469	32.2%
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Apprenticeship Navigators (MDC)</i>	\$ -	\$ -	\$ 1,569	\$ 1,569	\$ -	\$ 1,569	0.0%
Total Expenditures	\$ 2,471,492	\$ -	\$ 132,839	\$ 2,604,331	\$ 256,330	\$ 2,348,000	9.8%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/19/2023

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: BANK RECONCILIATION

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **HIGH ROI THROUGH CONTINUOUS IMPROVEMENT**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently.

Based on the Internal Control Procedures recommended by the Department of Economic Opportunity of the State of Florida, the Finance Committee, at its April 2, 2009 meeting, requested a monthly cash reconciliation report be provided at every committee meeting. Accordingly, the attached cash reconciliation for the months of August and September 2023 are being presented to the Council for review.

FUNDING: N/A


PERFORMANCE: N/A

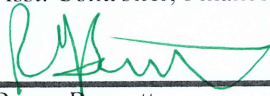
ATTACHMENT

**South Florida Workforce Investment Board
Reconcile Cash Accounts**

**Reconciliation Date: 8/31/23
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	1,287,455.09 ✓	
Less Checks/Vouchers Drawn	(3,000,050.12) ✓	172
Plus Deposits:		
Checks Voided	715.95 ✓	1
Deposits	4,563,898.66 ✓	39
Less Other Items:		N/A
Unreconciled Items:		
Ending Book Balance	<u><u>2,852,019.58</u></u> ✓	
Bank Balance	4,832,770.49 ✓	
Less Checks/Vouchers Outstanding	(1,980,750.91) ✓	78
Other Items:		N/A
Plus Deposits In Transit		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>2,852,019.58</u></u> ✓	
Unreconciled Difference	<u><u>0.00</u></u>	


Prepared by:  9/8/23
 Basil Petro
 Asst. Controller, Finance


Approved by:  9/8/23
 Renee Bennett
 Assistant Director, Finance

**South Florida Workforce Investment Board
Reconcile Cash Accounts**

**Reconciliation Date: 9/30/23
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	2,852,019.58	
Less Checks/Vouchers Drawn	(2,431,764.73) ✓	147
Plus Deposits:		
Checks Voided	3,174.00 ✓	7
Deposits	1,180,963.26 ✓	20
Less Other Items:		N/A
Unreconciled Items:		
Ending Book Balance	<u><u>1,604,392.11</u></u> ✓	
Bank Balance	3,894,351.82 ✗	
Less Checks/Vouchers Outstanding	(2,289,959.71) ✓	140
Other Items:		N/A
Plus Deposits In Transit		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>1,604,392.11</u></u>	
Unreconciled Difference	<u><u>0.00</u></u>	

Prepared by:  10/6/23
 Basil Petro
 Asst. Controller, Finance

Approved by:  10/6/23
 Renee Bennett
 Assistant Director, Finance



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/19/2023

AGENDA ITEM NUMBER: 5

AGENDA ITEM SUBJECT: ACTIVITY REPORT - INTERNAL MONITORING RESULTS

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

At its December 19, 2013 meeting, the Audit Committee members requested that staff include a monitoring activity report at subsequent meetings.

In response to said request, SFWIB staff prepared the attached Internal Fiscal Monitoring Activity Report for Program Year 2023-2024, for the period of August 1, 2023 to September 30, 2023.

The report is a summary of the Service Providers monitored, and findings resulting from the internal fiscal monitoring activities.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CareerSource South Florida (CSSF) Board of Directors Meeting October 19, 2023
Office of Continuous Improvement (OCI) Fiscal Unit
Fiscal Monitoring Activity Report from August 1, 2023 to September 30, 2023

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
The College of the Florida Keys, (CFK)				
CareerSource American Job Center (AJC) (Florida Keys) 7/1/22 to 6/30/23	\$ 603,165	\$8,521.08	<p>The following findings were identified during the monitoring:</p> <ul style="list-style-type: none"> * CFK claimed reimbursement for the cost of fuel of the college vehicle. This resulted in disallowed costs of \$534.73. * Procurement procedures to purchase six (6) Dell Latitude laptops and six (6) laptop cases were not followed as required by the executed contract. Regardless of the cost, the laptops were to be purchased by the SFWIB at the sole discretion of the SFWIB. As a result, the amount of \$5,513.40 was disallowed. * Out-of-state travel costs not related to the program were incorrectly allocated to CSSF and subsequently submitted for reimbursement. The amount of \$1,863.23 associated with this transaction was disallowed. * CFK allocated to CSSF and requested reimbursement for the purchase of mobil hotspot devices and the pre-paid cards for their operation. Nonetheless, the devices were not necessary for the operation of the program, and CFK was not able to provide accountability of the distribution of the devices by program. The total amount of \$374.76 reimbursed by CSSF was disallowed. * The One-Stop delivery system common identifier “American Job Center” or “a proud partner of the American Job Center Network” was not incorporated in the newly printed business cards as required. Consequently, the amount of \$234.96 was disallowed. * The Financial Closeout Package for program year 2021-2022 was not submitted to CSSF’s Finance Unit on or before thirty (30) calendar days after the expiration of the contract. Instead, the closeout was submitted late on October 6, 2022. 	N/A
Total Funded	\$ 603,165	\$8,521.08		
Total Funds Reviewed	\$ 603,165	\$8,521.08		
OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED				
<p>Background: As a Federal awarding agency, CSSF has certain responsibilities as it relates to the review of the Uniform Guidance. Pursuant to Title 2, U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards (Uniform Guidance), as a pass-through agent of federal funds. CSSF is required and resolve all administrative findings and questioned costs identified in the Independent Auditor's Report of those agencies CSSF contract with (subrecipients); some responsibilities encompassed the following:</p> <ol style="list-style-type: none"> (1) Ensure that audits are completed and reports are received in a timely manner, in accordance with the requirements. (2) Provide technical advice and counsel to auditees and auditors as requested. (3) Follow-up on audit findings to ensure the recipient takes appropriate and timely corrective actions. As part of audit follow-up, CSSF must: <ol style="list-style-type: none"> (i) Issue a management decision letter as prescribed in Title 2 CFR §200.521 and, (ii) Monitor the recipient taking appropriate and timely corrective actions. 				
Final Management Decision Letter Issued: Community Coalition, Inc., Lutheran Services Florida, Inc., The College of the Florida Keys.				
PLAN OF CORRECTIVE ACTIONS (POCAs) REVIEWED				
POCA reviewed for PY'22-23: Miami Dade College, The College of the Florida Keys.				



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/19/2023

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to accept an additional \$978,617.67 in Workforce System Funding, as set forth below.

STRATEGIC GOAL: **IMPROVE SERVICES FOR INDIVIDUALS W/ BARRIERS**

STRATEGIC PROJECT: **Improve employment outcomes**

BACKGROUND:

The South Florida Workforce Investment Board received several Notices of Fund Availability (NFA) from the Florida Department of Commerce (formerly Department of Economic Opportunity).

A detailed list of all of the funding notices provided to Workforce Development Area 23 to operate various employment and training services programs is attached for the review of the Council.

FUNDING: Workforce System Funding

PERFORMANCE: N/A

ATTACHMENT

Date Received	NFA #	Funding / Program	Initial Award	Award Increase	Total Award Amount	Award Purpose
08/07/23	042352	Disabled Veterans	\$ 45,228.41	\$ 5,204.00	\$ 50,432.41	To hire FL DOC DVOP Staff to serve disabled veterans and veterans with significant barriers to employment.
08/07/23	042221	Local Veterans	\$ 17,838.00	\$ 5,204.00	\$ 23,042.00	To hire FL DOC LVER staff to serve veterans and conduct outreach to employers to increase employment opportunities for veterans.
08/15/23	042897	Military Family Employment	\$ -	\$ 76,552.00	\$ 76,552.00	To hire FL DOC Staff to serve spouses and dependents of active duty military.
08/15/23	042920	Wagner Peyser Apprenticeship Navigator	\$ -	\$ 62,500.00	\$ 62,500.00	To hire two new Apprenticeship Navigator Service Manager positions.
08/23/23	041922	TANF	\$ 3,192,674.37	\$ 324,626.25	\$ 3,517,300.62	To serve more SYIP participants.
09/11/23	043041	Wagner Peyser - Hope Florida	\$ -	\$ 89,687.84	\$ 89,687.84	Navigator staffing and related expenses.
09/11/23	043065	WIOA - Hope Florida	\$ -	\$ 128,125.58	\$ 128,125.58	Navigator staffing and related expenses.
09/11/23	042352	Disabled Veterans	\$ 50,432.41	\$ 3,851.00	\$ 54,283.41	To hire FL DOC DVOP Staff to serve disabled veterans and veterans with significant barriers to employment.
09/19/23	043090	RESEA	\$ -	\$ 282,867.00	\$ 282,867.00	Reemployment Assistance.
TOTAL			\$ 3,306,173.19	\$ 978,617.67	\$ 4,284,790.86	



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/19/2023

AGENDA ITEM NUMBER: 7

AGENDA ITEM SUBJECT: 2023-2024 INTERNAL CONTROL QUESTIONNAIRE AND ASSESSMENT

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval of the completed Florida Department of Commerce 2023-2024 Internal Control Questionnaire and Assessment, as set forth below.

STRATEGIC GOAL: **HIGH ROI THROUGH CONTINUOUS IMPROVEMENT**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Florida Department of Commerce, Bureau of Financial Monitoring and Accountability, as a self-assessment tool to help evaluate whether a system of sound internal control exists within the Local Workforce Development Board (LWDB). An effective system of internal control provides reasonable assurance that management's goals are being properly pursued. Each LWDB's management team sets the tone and has ultimate responsibility for a strong system of internal controls.

Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to provide "reasonable assurance" regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

The concept of reasonable assurance implies the internal control system for any entity, will offer a reasonable level of assurance that operating objectives can be achieved.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

2023-2024 Internal Control Questionnaire and Assessment

**Bureau of Financial Monitoring and Accountability
Florida Department of Commerce**

September 25, 2023

FLORIDACOMMERCE

107 East Madison Street
Caldwell Building
Tallahassee, Florida 32399
www.floridajobs.org

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OVERVIEW

Introduction and Purpose

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Florida Department of Commerce (FloridaCommerce), Bureau of Financial Monitoring and Accountability, as a self-assessment tool to help evaluate whether a system of sound internal control exists within the Local Workforce Development Board (LWDB). An effective system of internal control provides reasonable assurance that management's goals are being properly pursued. Each LWDB's management team sets the tone and has ultimate responsibility for a strong system of internal control.

The self-assessment ratings and responses should reflect the controls in place or identify areas where additional or compensating controls could be enhanced. When the questionnaire and the certification are complete, LWDB's submit them to FloridaCommerce by uploading to SharePoint.

Definition and Objectives of Internal Control

Internal control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide "reasonable assurance" regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

The concept of reasonable assurance implies the internal control system for any entity will offer a reasonable level of assurance that operating objectives can be achieved.

Need for Internal Control

Internal control helps to ensure the direction, policies, procedures, and practices designed and approved by management and the governing board are put in place and are functioning as designed/desired. Internal control should be designed to achieve the objectives and adequately safeguard assets from loss or unauthorized use or disposition, and to provide assurance that assets are used solely for authorized purposes in compliance with federal and state laws, regulations, and program compliance requirements. Additionally, Title 2, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, § 200.303 Internal controls, states:

The non-federal entity must:

- (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with Federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with federal statutes, regulations, and the terms and conditions of the federal awards.
- (c) Evaluate and monitor the non-federal entity's compliance with statutes, regulations, and the terms and conditions of federal awards.
- (d) Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the federal awarding agency or pass-through entity designates as sensitive, or the non-federal entity considers sensitive consistent with applicable federal, state, and local laws regarding privacy and obligations of confidentiality.

What Internal Control Cannot Do

As important as an internal control system is to an organization, an effective system will not guarantee an organization's success. Effective internal control can keep the right people, such as management and the governing board members, informed about the organization's operations and progress toward goals and objectives. However, this control cannot protect against economic downturns or make an understaffed entity operate at full capacity. Internal control can only provide *reasonable, but not absolute, assurance* the entity's objectives can be met. Due to limitations inherent to all internal control systems, breakdowns in the internal control system may be caused by a simple error or mistake, or by faulty judgments made at any level of management. In addition, control may be circumvented by collusion or by management override. The design of the internal control system is dependent upon the resources available, which means there must be a cost-benefit analysis performed as part of designing the internal control system.

Five Components of Internal Control

- **Control Environment** – is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization. The board of directors and senior

management establish the tone at the top regarding the importance of internal control and expected standards of conduct.

- **Risk Assessment** – involves a dynamic and iterative process for identifying and analyzing risks to achieving the entity’s objectives, forming a basis for determining how risks should be managed. Management considers possible changes in the external environment and within its own business model that may impede its ability to achieve objectives.
- **Control Activities** – are the actions established by policies and procedures to help ensure that management directives mitigate risks so the achievement of objectives are carried out. Control activities are performed at all levels of the entity and at various stages within business processes, and over the technology environment.
- **Information and Communication** – are necessary for the entity to carry out internal control responsibilities in support of achieving its objectives. Communication occurs both internally and externally and provides the organization with the information needed to carry out day-to-day internal control activities. Communication enables personnel to understand internal control responsibilities and their importance to the achievement of objectives.
- **Monitoring** – are ongoing evaluations, separate evaluations, or some combination of the two used to ascertain whether the components of internal controls, including controls to affect the principles within each component, are present and functioning. Findings are evaluated and deficiencies are communicated in a timely manner, with serious matters reported to senior management and to the board of directors.

Makeup of the ICQ

Subsequent sections of this document emphasize the “17 Principles” of internal control developed by the COSO and presented in the Internal Controls – Integrated Framework. The five components of internal control listed above are fundamentally the same as the five standards of internal control and reflect the same concepts as the “Standards for Internal Control in the Federal Government.”

The principles are reflected in groupings of questions related to major areas of control focus within the organization. Each question represents an element or characteristic of control that is or can be used to promote the assurance that operations are executed as management intended.

It should be noted that entities may have adequate internal control even though some or all of the listed characteristics are not present. Entities could have other appropriate internal control operating effectively that are not included here. The entity will need to exercise judgment in determining the most appropriate

and cost effective internal control in any given environment or circumstance to provide reasonable assurance for compliance with federal program requirements.

Completing the Questionnaire

On a scale of 1 to 5, with “1” indicating the area of greatest need for improvements in internal control and “5” indicating that a very strong internal control exists, select the number that best describes your current operating environment. Please provide details in the comments/explanations column for each statement with a score of 1 or 2. **For questions requiring a narrative, please provide in the comments/explanations column.**

Certification of Self-Assessment of Internal Controls

Attachment A, includes a certification which should be completed and signed by the LWDB Executive Director, reviewed, and signed by the LWDB Chair or their designee, and uploaded to SharePoint.

CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 1. The organization demonstrates a commitment to integrity and ethical values.							
1.	The LWDB's management and board of directors' commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	The LWDB has a code of conduct and/or ethics policy that is periodically updated and has been communicated to all staff, board members, and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethical standards and sound internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	The LWDB management has processes in place to evaluate the performance of staff and contracted service providers against the expected standards of conduct.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.							
5.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management's activities and present alternate views, and act when faced with obvious or suspected wrongdoing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	The board of directors oversees the LWDB's design, implementation, and operation of the organizational structure so the board of directors can fulfil its responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	The board of directors and/or audit committee maintains a direct line of communication with the LDWB's external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Principle 3. Management establishes, with LDWB oversight, organizational structure, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.							
9.	Management periodically reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities. Please provide the date of last review.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations and a proper segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11.	The LWDB management maintains documentation of controls, including changes to controls, to meet operational needs and retain organizational knowledge.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.							
12.	The LWDB's recruitment processes are centered on competencies necessary for success in the proposed role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel. Training includes a focus on managing awards in compliance with federal and state statutes, regulations, and the terms and conditions of the award.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14.	The LWDB has succession plans for senior management positions and contingency plans for assignments of responsibilities important for internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Succession planning continues to be an integral factor in ensuring business continuity and performance and this process enables the LWDB to identify the knowledge, skills and training needed if an external candidate is selected.
Principle 5. The organization evaluates performance and holds individuals accountable for their internal control responsibilities in the pursuit of objectives.							
15.	Job descriptions include appropriate knowledge and skill requirements for all employees. Components of performance expectations are consistent with federal and state requirements applicable to each position. For all employees, the LWDB regularly evaluates performance and shares the results with the employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

16.	The LWDB has mechanisms in place to ensure that all required information is timely published to the LWDB’s website in a manner easily accessed by the public in compliance with laws, regulations, and provisions of grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17.	The LWDB’s management structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18.	The LWDB has policies, processes and controls in place to evaluate performance and promote accountability of contracted service providers (and other business partners) and their internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 6. The organization defines objectives clearly to enable the identification of risks and define risks tolerances.							
19.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Financial reporting controls are consistent with the requirements of federal awards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 7. The organization identifies risks to the achievement of its objectives across the organization and analyzes risks as a basis for determining how the risks should be managed.							
22.	Management ensures that risk identification and analysis consider internal and external factors and their potential impact on the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
23.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks. What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24.	The LWDB’s risk identification/assessment is broad and includes both internal and external business partners and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
25.	The LWDB periodically performs an assessment of each of its operating locations’ exposure to fraudulent activity and how the operations could be impacted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
26.	The LWDB’s assessment of fraud risks considers opportunities for: <ul style="list-style-type: none"> • unauthorized acquisition, use and disposal of assets; • altering accounting and reporting records; • corruption such as bribery or other illegal acts; and • other forms of misconduct, such as waste and abuse. Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, Visa cards) against unauthorized use/distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.						
27.	The LWDB has mechanisms in place to identify and react to significant changes presented by internal conditions including the LWDB's programs or activities, oversight structure, organizational structure, personnel, and technology that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28.	The LWDB has mechanisms in place to identify and react to significant changes presented by external conditions including governmental, economic, technological, legal, regulatory, and physical environments that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29.	Considering significant changes affecting the LWDB, existing controls have been identified and revised to mitigate risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CONTROL ACTIVITIES

<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
<i>Weak</i>		<i>Strong</i>			
1	2	3	4	5	

Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.						
30.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources, and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls, and ensure allowable use of funds. What type of training is provided to program and administration staff to ensure the allowable use of grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.						
32.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the organization's assets from external threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36.	The LWDB has established organizational processes and procedures to address cybersecurity risks to its critical information infrastructure. (Reference: National Institute of Standards and Technology (NIST) Cybersecurity Framework) What measures are being taken to address the risk of cybersecurity in the organization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.							
37.	The LWDB has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38.	The LWDB has written procedures that minimize the time elapsing between the receipt of advanced funds and disbursement of funds as required by 2 CFR 200.305(b)(1).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
39.	The LWDB has processes to ensure the timely submission of required reporting (i.e., financial reports, performance reports, audit reports, internal monitoring reviews, or timely resolution of audit findings).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
40.	The LWDB has a records retention policy and has implemented internal controls to ensure all records are retained, safeguarded, and accessible, demonstrating compliance with laws, regulations, and provisions of contracts and grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
41.	LWDB periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness. Changes may occur in personnel, operational processes, information technology, or governmental regulations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.							
42.	Federal, state, or grant program rules or regulations are reviewed by one or more of the following: governing board, audit, finance or other type committee. How often are these reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
43.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
44.	The LWDB has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 14. The organization internally communicates quality information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.							
45.	Communication exists between personnel, management, and the board of directors so that quality information is obtained to help management achieve the LWDB's objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
46.	There is a process to quickly disseminate critical information throughout the LWDB when necessary. Provide a description of the dissemination process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
47.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.						
48.	The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements. Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49.	The LWDB has processes in place to communicate relevant and timely information to external parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, FloridaCommerce Bureau of Financial Monitoring and Accountability, FloridaCommerce Bureau of One-Stop and Program Support, FloridaCommerce Office of Inspector General, Florida Auditor General, and federal awarding agencies (U.S. Department of Labor, U.S. Department of Health and Human Services, and U.S. Department of Agriculture to the Board of Directors).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.							
51.	The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities. Describe the process of how funding decisions are determined. What is the criteria, who initiates/approves, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
52.	The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries and inspection of source documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
53.	LWDB management periodically visits all career center locations in its local area (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended. When was the most recent visit performed, by whom, and who were the results communicated to?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.							
54.	The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
55.	The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the board of directors. Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

ATTACHMENT A

Florida Department of Commerce Certification of Self-Assessment of Internal Controls

Local Workforce Development Board Number: _____

To be completed by the Executive Director:

A self-assessment of internal control has been conducted for the 2023-2024 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Florida Department of Commerce has been completed and is available for review.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

To be completed by the Board Chairperson or their designee:

I have reviewed the self-assessment of internal control that was conducted for the 2023-2024 fiscal monitoring period.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Please scan and upload to SharePoint an executed copy of this certification on or before **October 25, 2023**.