



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
FINANCE AND EFFICIENCY  
COUNCIL MEETING  
THURSDAY, AUGUST 22, 2024  
8:30 A.M.**

**AGENDA**

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
  - A. June 20, 2024
3. Information – Financial Report - June 2024
4. Information – Bank Reconciliation - June and July 2024
5. Information – Fiscal Monitoring Activity Reports
6. Information – Florida Commerce Quality Assurance Report
7. Recommendation as to Approval to Accept Workforce System Funding
8. Recommendation as to Approval to Renew External Auditing Contract

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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."



**SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING**

**DATE:** 8/22/2024

**AGENDA ITEM:** 2A

**AGENDA TOPIC:** MEETING MINUTES

**SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES**

**DATE/TIME:** June 20, 2024, 8:3AM

**LOCATION:** Zoom (Registration Required)

**Zoom:** <https://us02web.zoom.us/join/9876543210>

- 1. CALL TO ORDER:** Chairman Roth, called to order the regular meeting of the Finance and Efficiency Council meeting, at 8:33AM on June 20, 2024.

**ROLL CALL:** 9 members; 5 required; 5 present: Quorum Achieved

<b>SFWIB FEC MEMBERS PRESENT</b>	<b>SFWIB FEC MEMBERS ABSENT</b>	<b>SFWIB STAFF</b>
(All attendees present via Zoom)  Bridges, Jeff Datorre, Roberto Glean-Jones, Camela Perez, Andy Pintado, Kirenia Roth, Thomas, Chairman	Adrover, Bernardo Maxwell, Michelle  <b>SFWIB FEC MEMBERS EXCUSED</b> Gibson, Charles Scott Jr., Kenneth	Beasley, Rick Bennett, Renee Petro, Basil  <b>ADMINISTRATION/IT</b> Curry, Willie
<b>OTHER ATTENDEES</b>		

Agenda items are displayed in the order they were discussed.

An administrative announcement was made at the start of the meeting, informing members of the recent implementation of a new polling feature that will permit them to enter their vote(s) electronically during virtual meetings. In addition, members were reminded that they should provide their full name for the record when either making a motion or seconding a motion.

**2A. FEC Meeting Minutes – April 18, 2024**

Chairman Roth announced the consideration of minutes from the April 18, 2024 and allowed the members to review before considering a motion.

**Motion:** Ms. Glean-Jones to approve the April 18, 2024 Finance and Efficiency Council Meeting minutes.

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

**Member votes recorded for Agenda Item 2A. FEC Meeting Minutes - April 18, 2024:**

Member Name	Vote Recorded
Bridges, Jeff	Yes
Perez, Andy	Yes
Pintado, Kirenia	Yes
Roth, Thomas	Yes

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

**3. Information - SFWIB Unaudited Financial Report – April, 2024**

Chairman Roth introduced the item; Ms. Bennett presented unaudited financials for the month of April 2024.

Expenditures for the first ten months of this fiscal year are outpacing the same period last year by approximately 20 percent. The projected expenditure rate for this ten-month period is 84 percent.

Ms. Bennett advised that the report was amended to include a footnote which reflects the unrestricted fund balance for the year. Additionally, she expanded upon the definition of unrestricted funds and the typical applications for which they may be used. Mr. Beasley further shared how the funds are replenished over time.

Following the analysis, Ms. Bennett reviewed the budget variances and expenditure rates for headquarters, adult and youth services, facilities, and other programs and project costs. Additional details are available via the June 20, 2024 FEC agenda packet.

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

**4. Information – Bank Reconciliation – April & May, 2024**

Chairman Roth introduced the item; Ms. Bennett reviewed the bank reconciliation reports for April and May 2024.

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

**5. Information – Fiscal Monitoring Activity Report**

Chairman Roth introduced the item; Ms. Bennett reviewed the OCI Fiscal Monitoring Report for the period of April 1, 2024 through May 31, 2024.

Three service providers were included in the report – Adults Mankind Organization, Inc. (AMOR), Arbor E&T, LLC (Arbor), and Big Brothers Big Sisters of Miami, Inc. (BBBS). Additional information is available for review in the June 20, 2024 SFWIB Finance and Efficiency Council Meeting agenda packet.

Chairman Roth inquired about the next steps that will be taken if a service provider experiences a repeat finding. Ms. Bennett clarified that providers, within thirty (30) days of receipt of notice, must submit a Plan of Corrective Action (POCA) outlining their plans to resolve the issue and prevent its recurrence.

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

**6. Approval – SFWIB PY 2024-2025 Budget**

Chairman Roth introduced the item; Mr. Beasley provided a concise overview of the performance metrics and projected expenditure for PY 23-24, reviewed the PY23-24/PY24-25 comparison chart, and PY 24-25 SFWIB budget allocations.

Mr. Beasley informed that new funding had decreased by 1% to \$29.9 million, with a 50% allocation to training in accordance with state law. He will be submitting a proposal to the state board requesting to modify this allocation to 40%, which will include the youth. There was further discussion around budget allocations for headquarters, training, facility expenditures, and contracts and Mr. Beasley concluded his update by sharing a few of the projects and initiatives slated for program year 2024-2025.

**Member votes recorded for Agenda Item 6. SFWIB PY 2024-2025 Budget:**

Member Name	Vote Recorded
Bridges, Jeff	Yes
Datorre, Roberto	Yes
Glean-Jones, Camela	Yes
Perez, Andy	Yes



Pintado, Kirenia	Yes
Roth, Thomas	Yes

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

**7. Approval – Acceptance of Workforce System Funding**

Chairman Roth introduced the item; Mr. Beasley further presented the request to accept additional Workforce System Funding in the amount of \$5,204.

**Motion:** Mr. Bridges to approve acceptance of additional workforce system funding in the totaling \$5,204.

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

**Member votes recorded for Agenda Item 7. Acceptance of additional workforce system funding totaling \$5,204:**

Member Name	Vote Recorded
Glean-Jones, Camela	Yes
Perez, Andy	Yes
Pintado, Kirenia	Yes
Roth, Thomas	Yes

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

There being no further business to come before the Council, meeting adjourned at 9:38am.



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 8/22/2024

**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 ensure that the Board maintains strong financial health, protects its assets, and appropriately uses and accounts for its resources. Accordingly, the attached unaudited financial report for the month of June 2024 soft close is presented for review by the Board members.

### **Budget Variance Explanations**

- The expenditure rate for Headquarters costs is 88.1%, which is 11.9 percent lower than the year-end rate.
- The expenditure rate for Adult Services costs is 83.8%, which is 16.2 percent lower than the year-end rate.
- The expenditure rate for Youth Services costs is 70.1%, which is 29.9 percent lower than the year-end rate.
- The expenditure rate for Other Programs and Project costs is 83.8%, which is 16.2 percent lower than the year-end rate.
- The expenditure rate for Facilities costs is 76.7%, which is 23.3 percent lower than the year-end rate.

**Footnote:** The unrestricted fund balance is \$375,959.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

# FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2023 THRU JUNE 30, 2024  
(UNAUDITED)



**Accompanying Notes to the Financial Report (unaudited)  
For the Period of July 1, 2023 through June 30, 2024**

The accompanied financials represent the soft closing for the period ended June 30, 2024. Overall expenses are where we anticipated based on the trending throughout the year.

**Budget Variance Explanations**

- The expenditure rate for Headquarters costs is 88.1%. The actual expenditure rate is 11.9 percent lower than the year end rate. Headquarter expenditures remained conservative throughout the year.
- The expenditure rate for Adult Services costs is 83.8%. The actual expenditure rate is 16.2 percent lower than the year end rate.
- The expenditure rate for Youth Services costs is 70.1%. The actual expenditure rate is 29.9 percent lower than the year end rate
- The expenditure rate for Other Programs and Project costs is 83.8%. The actual expenditure rate is 16.2 percent lower than the year end rate.
- The expenditure rate for Facilities costs is 76.7%. The actual expenditure rate is 23.3 percent lower than the year end rate.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
**AGENCY SUMMARY**  
 FISCAL YEAR 2023/2024  
 YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 100.00%							
<b>Revenues:</b>							
WIOA	\$ 14,496,990	\$ -	\$ 362,500	\$ 14,859,490	\$ 2,637,415	\$ 12,222,075	17.7%
TANF	\$ 11,519,447	\$ -	\$ 478,614	\$ 11,998,061	\$ 11,913,715	\$ 84,346	99.3%
DEO	\$ 1,839,444	\$ -	\$ 260,510	\$ 2,099,954	\$ 1,038,629	\$ 1,061,325	49.5%
Second Year Allocation from FY 22-23	\$ 18,363,466	\$ -	\$ 76,122	\$ 18,439,588	\$ 17,257,179	\$ 1,182,409	93.6%
Other	\$ 171,778	\$ -	\$ 442,528	\$ 614,306	\$ 478,584	\$ 135,722	77.9%
<b>Total Revenue</b>	<b>\$ 46,391,124</b>	<b>\$ -</b>	<b>\$ 1,620,274</b>	<b>\$ 48,011,398</b>	<b>\$ 33,325,522</b>	<b>\$ 14,685,876</b>	<b>69.4%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	\$ 8,696,869	\$ -	\$ 796,241	\$ 9,493,110	\$ 8,362,558	\$ 1,130,552	88.1%
<b>Adult Services</b>	\$ 13,863,658	\$ -	\$ (2,312,280)	\$ 11,551,378	\$ 9,674,379	\$ 1,876,999	83.8%
<b>Youth Services</b>	\$ 6,673,662	\$ (2,570,333)	\$ -	\$ 4,103,329	\$ 2,877,289	\$ 1,226,040	70.1%
<i>Set Aside</i>	\$ 750,000	\$ (210,100)	\$ -	\$ 539,900	\$ -	\$ 539,900	0.0%
<b>Facilities Costs</b>	\$ 5,725,315	\$ -	\$ 257,968	\$ 5,983,283	\$ 4,590,496	\$ 1,392,786	76.7%
<b>Training &amp; Support Services</b>	\$ 10,681,620	\$ 5,117,402	\$ (2,222,746)	\$ 13,576,277	\$ 5,504,483	\$ 8,071,794	
<i>Allocated Funds</i>	\$ 6,861,620	\$ 5,117,402	\$ 157,254	\$ 12,136,277	\$ 5,504,483	\$ 6,631,794	80.2%
<i>Set Asides</i>	\$ 3,820,000	\$ -	\$ (2,380,000)	\$ 1,440,000	\$ -	\$ 1,440,000	
<b>Other Programs &amp; Projects</b>	\$ -	\$ (2,336,970)	\$ 5,101,091	\$ 2,764,121	\$ 2,316,316	\$ 447,805	83.8%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 291,059	\$ 8,941	97.0%
<i>Summer Youth Employment (City of Homestead)</i>	\$ -	\$ (79,490)	\$ 100,000	\$ 20,510	\$ 15,134	\$ 5,376	73.8%
<i>Take Stock in Children (Scholarship Program)</i>	\$ -	\$ -	\$ 1,400,699	\$ 1,400,699	\$ 1,400,699	\$ (0)	100.0%
<i>Summer Youth Employment (City of Opa-Locka)</i>	\$ -	\$ (77,398)	\$ 100,000	\$ 22,602	\$ 7,199	\$ 15,403	31.9%
<i>MDC WORKS Training</i>	\$ -	\$ (525,000)	\$ 525,000	\$ -	\$ -	\$ -	
<i>YWCA, FMU, St. Thomas</i>	\$ -	\$ -	\$ 75,198	\$ 75,198	\$ 16,000	\$ 59,198	21.3%
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ (134,081)	\$ 300,000	\$ 165,919	\$ 57,650	\$ 108,269	34.7%
<i>MiDCPS Summer Youth Internship - 2023</i>	\$ -	\$ (1,521,000)	\$ 1,880,000	\$ 359,000	\$ 528,576	\$ (169,576)	147.2%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	0.0%
<i>Apprenticeship Navigators (MDC)</i>	\$ -	\$ -	\$ 170,194	\$ 170,194	\$ -	\$ 170,194	0.0%
<b>Total Expenditures</b>	<b>\$ 46,391,124</b>	<b>\$ (0)</b>	<b>\$ 1,620,274</b>	<b>\$ 48,011,398</b>	<b>\$ 33,325,522</b>	<b>\$ 14,685,876</b>	<b>69.4%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA ADULT  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA	\$ 5,425,427			\$ 5,425,427	\$ 2,038,309	\$ 3,387,118	37.6%
TANF				\$ -	\$ -	\$ -	
DEO				\$ -	\$ -	\$ -	
Second Year Allocation from FY 22-23	\$ 4,698,531			\$ 4,698,531	\$ 4,698,531	\$ -	100.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 10,123,959</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,123,959</b>	<b>\$ 6,736,841</b>	<b>\$ 3,387,118</b>	<b>66.5%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,898,242</b>			<b>\$ 1,898,242</b>	<b>\$ 1,843,795</b>	<b>\$ 54,447</b>	<b>97.1%</b>
<b>Adult Services</b>	<b>\$ 3,085,225</b>	<b>\$ -</b>	<b>\$ (156,609)</b>	<b>\$ 2,928,616</b>	<b>\$ 2,190,181</b>	<b>\$ 738,434</b>	<b>74.8%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>				\$ -			
<b>Facilities Costs</b>	<b>\$ 890,908</b>			<b>\$ 890,908</b>	<b>\$ 843,822</b>	<b>\$ 47,086</b>	<b>94.7%</b>
<b>Training &amp; Support Services</b>	<b>\$ 4,249,583</b>	<b>\$ 99,371</b>	<b>\$ -</b>	<b>\$ 4,348,954</b>	<b>\$ 1,855,768</b>	<b>\$ 2,493,187</b>	<b>42.7%</b>
<i>Allocated Funds</i>	\$ 3,520,317	\$ 99,371		\$ 3,619,688	\$ 1,855,768	\$ 1,763,920	51.3%
<i>Set Asides</i>	\$ 729,267			\$ 729,267		\$ 729,267	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ (99,371)</b>	<b>\$ 156,609</b>	<b>\$ 57,238</b>	<b>\$ 3,274</b>	<b>\$ 53,964</b>	<b>5.7%</b>
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>		\$ (99,371)	\$ 99,372	\$ 1		\$ 1	<b>0.0%</b>
<i>YWCA, FMU, St. Thomas</i>			\$ 17,508	\$ 17,508	\$ 3,274	\$ 14,234	<b>18.7%</b>
<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	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$ 10,123,959</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,123,959</b>	<b>\$ 6,736,841</b>	<b>\$ 3,387,118</b>	<b>66.5%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA DISLOCATED WORKER  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA	\$ 3,473,536			\$ 3,473,536	\$ 230,374	\$ 3,243,162	6.6%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 4,078,824			\$ 4,078,824	\$ 4,078,824	\$ -	100.0%
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 7,552,361</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,552,361</b>	<b>\$ 4,309,199</b>	<b>\$ 3,243,162</b>	<b>57.1%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,416,068</b>			<b>\$ 1,416,068</b>	<b>\$ 1,058,808</b>	<b>\$ 357,260</b>	<b>74.8%</b>
<b>Adult Services</b>	<b>\$ 2,300,741</b>	<b>\$ -</b>	<b>\$ (116,844)</b>	<b>\$ 2,183,897</b>	<b>\$ 1,627,501</b>	<b>\$ 556,396</b>	<b>74.5%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 664,608</b>			<b>\$ 664,608</b>	<b>\$ 950,579</b>	<b>\$ (285,971)</b>	<b>143.0%</b>
<b>Training &amp; Support Services</b>	<b>\$ 3,170,944</b>	<b>\$ 74,141</b>	<b>\$ -</b>	<b>\$ 3,245,085</b>	<b>\$ 668,818</b>	<b>\$ 2,576,267</b>	<b>20.6%</b>
<i>Allocated Funds</i>	\$ 2,626,813	\$ 74,141		\$ 2,700,954	\$ 668,818	\$ 2,032,136	24.8%
<i>Set Asides</i>	\$ 544,131		\$ -	\$ 544,131		\$ 544,131	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ (74,141)</b>	<b>\$ 116,844</b>	<b>\$ 42,703</b>	<b>\$ 3,492</b>	<b>\$ 39,211</b>	<b>8.2%</b>
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>		\$ (74,141)	\$ 74,141	\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>			\$ 13,062	\$ 13,062	\$ 3,492	\$ 9,570	<b>26.7%</b>
<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	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$ 7,552,361</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,552,361</b>	<b>\$ 4,309,199</b>	<b>\$ 3,243,162</b>	<b>57.1%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA RAPID RESPONSE  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA	\$ 742,630			\$ 742,630		\$ 742,630	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 1,285,102			\$ 1,285,102	\$ 804,626	\$ 480,476	62.6%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 2,027,732</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,027,732</b>	<b>\$ 804,626</b>	<b>\$ 1,223,106</b>	<b>39.7%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 380,200			\$ 380,200	\$ 197,391	\$ 182,809	51.9%
Adult Services	\$ 607,999	\$ -	\$ (31,377)	\$ 576,622	\$ 427,869	\$ 148,753	74.2%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 178,440			\$ 178,440	\$ 178,402	\$ 38	100.0%
Training & Support Services	\$ 861,093	\$ 19,910	\$ -	\$ 881,003	\$ -	\$ 881,003	0.0%
Allocated Funds	\$ 714,491	\$ 19,910		\$ 734,401		\$ 734,401	0.0%
Set Asides	\$ 146,602			\$ 146,602		\$ 146,602	0.0%
Other Programs & Projects	\$ -	\$ (19,910)	\$ 31,377	\$ 11,467	\$ 964	\$ 10,503	8.4%
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Take Stock in Children (Scholarship Program)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training		\$ (19,910)	\$ 19,909	\$ (1)		\$ (1)	
YWCA, FMU, St. Thomas			\$ 3,508	\$ 3,508	\$ 964	\$ 2,544	27.5%
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)			\$ 7,960	\$ 7,960		\$ 7,960	0.0%
<b>Total Expenditures</b>	<b>\$ 2,027,732</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,027,732</b>	<b>\$ 804,626</b>	<b>\$ 1,223,106</b>	<b>39.7%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
**WIOA YOUTH**  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
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	\$ 5,282,184	\$ 109,020	98.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 10,246,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,246,600</b>	<b>\$ 5,282,184</b>	<b>\$ 4,964,416</b>	<b>51.6%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,921,238</b>			<b>\$ 1,921,238</b>	<b>\$ 1,110,690</b>	<b>\$ 810,548</b>	<b>57.8%</b>
<b>Adult Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Youth Services</b>	<b>\$ 6,673,662</b>	<b>\$ (2,570,333)</b>	<b>\$ -</b>	<b>\$ 4,103,329</b>	<b>\$ 2,877,289</b>	<b>\$ 1,226,040</b>	<b>70.1%</b>
<i>Set Aside</i>	\$ 750,000	\$ (210,100)	\$ -	\$ 539,900		\$ 539,900	0.0%
<b>Facilities Costs</b>	<b>\$ 901,701</b>			<b>\$ 901,701</b>	<b>\$ 255,517</b>	<b>\$ 646,184</b>	<b>28.3%</b>
<b>Training &amp; Support Services</b>	<b>\$ -</b>	<b>\$ 2,780,433</b>	<b>\$ -</b>	<b>\$ 2,780,433</b>	<b>\$ 1,038,688</b>	<b>\$ 1,741,745</b>	<b>37.4%</b>
<i>Allocated Funds</i>		\$ 2,780,433		\$ 2,780,433	\$ 1,038,688	\$ 1,741,745	37.4%
<i>Set Asides</i>				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</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>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 10,246,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,246,600</b>	<b>\$ 5,282,184</b>	<b>\$ 4,964,416</b>	<b>51.6%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
TANE  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF	\$ 11,519,447		\$ 478,614	\$ 11,998,061	\$ 11,913,715	\$ 84,346	99.3%
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 1,297,018			\$ 1,297,018	\$ 1,297,018		100.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 12,816,465</b>	<b>\$ -</b>	<b>\$ 478,614</b>	<b>\$ 13,295,079</b>	<b>\$ 13,210,734</b>	<b>\$ 84,346</b>	<b>99.4%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 2,403,087</b>		<b>\$ 325,735</b>	<b>\$ 2,728,823</b>	<b>\$ 2,900,374</b>	<b>\$ (171,551)</b>	<b>106.3%</b>
<b>Adult Services</b>	<b>\$ 6,885,529</b>	<b>\$ -</b>	<b>\$ (2,151,361)</b>	<b>\$ 4,734,168</b>	<b>\$ 4,826,136</b>	<b>\$ (91,967)</b>	<b>101.9%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>				\$ -			
<b>Facilities Costs</b>	<b>\$ 1,127,849</b>		<b>\$ 152,879</b>	<b>\$ 1,280,727</b>	<b>\$ 1,615,573</b>	<b>\$ (334,846)</b>	<b>126.1%</b>
<b>Training &amp; Support Services</b>	<b>\$ 2,400,000</b>	<b>\$ 1,987,884</b>	<b>\$ (2,380,000)</b>	<b>\$ 2,007,884</b>	<b>\$ 1,602,300</b>	<b>\$ 405,584</b>	<b>79.8%</b>
<i>Allocated Funds</i>	\$ -	\$ 1,987,884		\$ 1,987,884	\$ 1,602,300	\$ 385,584	80.6%
<i>Set Asides</i>	\$ 2,400,000		\$ (2,380,000)	\$ 20,000	\$ 20,000	\$ -	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</b>	<b>\$ (1,987,884)</b>	<b>\$ 4,531,361</b>	<b>\$ 2,543,477</b>	<b>\$ 2,266,351</b>	<b>\$ 277,126</b>	<b>89.1%</b>
<i>Big Brothers Big Sisters</i>			\$ 300,000	\$ 300,000	\$ 291,059	\$ 8,941	97.0%
<i>Summer Youth Employment (City of Homestead)</i>		\$ (29,491)	\$ 50,000	\$ 20,509	\$ 7,567	\$ 12,942	36.9%
<i>Take Stock in Children (Scholarship Program)</i>			\$ 1,400,699	\$ 1,400,699	\$ 1,400,699	\$ (0)	100.0%
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (38,849)	\$ 50,000	\$ 11,151	\$ 3,599	\$ 7,552	32.3%
<i>MDC WORKS Training</i>		\$ (331,578)	\$ 331,578	\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>			\$ 36,425	\$ 36,425	\$ 6,026	\$ 30,399	16.5%
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (66,966)	\$ 150,000	\$ 83,034	\$ 28,824	\$ 54,210	34.7%
<i>MidCPS Summer Youth Internship - 2023</i>		\$ (1,521,000)	\$ 1,880,000	\$ 359,000	\$ 528,576	\$ (169,576)	147.2%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>			\$ 250,000	\$ 250,000		\$ 250,000	0.0%
<i>Apprenticeship Navigators (MDC)</i>			\$ 82,659	\$ 82,659		\$ 82,659	0.0%
<b>Total Expenditures</b>	<b>\$ 12,816,465</b>	<b>\$ 0</b>	<b>\$ 478,614</b>	<b>\$ 13,295,080</b>	<b>\$ 13,210,734</b>	<b>\$ 84,346</b>	<b>99.4%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
Layoff Aversion / Apprenticeship Navigator  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA	\$ -		\$ 362,500	\$ 362,500	\$ 368,731	\$ (6,231)	101.7%
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other				\$ -			
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 362,500</b>	<b>\$ 362,500</b>	<b>\$ 368,731</b>	<b>\$ (6,231)</b>	<b>101.7%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ -		\$ 362,500	\$ 362,500	\$ 368,731	\$ (6,231)	101.7%
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)				\$ -		\$ -	
Take Stock in Children (Scholarship Program)				\$ -		\$ -	
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)				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 362,500</b>	<b>\$ 362,500</b>	<b>\$ 368,731</b>	<b>\$ (6,231)</b>	<b>101.7%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes



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

FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)  
(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 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other			\$ 250,000	\$ 250,000	\$ 148,344	\$ 101,656	59.3%
<b>Total Revenue</b>	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 148,344	\$ 101,656	59.3%
<b>Expenditures:</b>							
<b>Headquarter Costs</b>				\$ -	\$ 13,009	\$ (13,009)	
<b>Adult Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
<b>Facilities Costs</b>				\$ -		\$ -	
<b>Training &amp; Support Services</b>	\$ -	\$ 155,663	\$ -	\$ 155,663	\$ 95,344	\$ 60,320	61.2%
<i>Allocated Funds</i>		\$ 155,663		\$ 155,663	\$ 95,344	\$ 60,320	61.2%
<i>Set Asides</i>				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ (155,664)	\$ 250,000	\$ 94,336	\$ 39,992	\$ 54,345	42.4%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>		\$ (49,999)	\$ 50,000	\$ - 1	\$ 7,567	\$ (7,566)	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (38,549)	\$ 50,000	\$ 11,451	\$ 3,599	\$ 7,851	31.4%
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (67,115)	\$ 150,000	\$ 82,885	\$ 28,825	\$ 54,059	34.8%
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
<b>Total Expenditures</b>	\$ -	\$ (0)	\$ 250,000	\$ 250,000	\$ 148,344	\$ 101,655	59.3%
<b>Balance of Funds Available</b>	\$ -	\$ 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 (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other	\$ 171,778		\$ 192,528	\$ 364,306	\$ 330,240	\$ 34,066	
<b>Total Revenue</b>	<b>\$ 171,778</b>	<b>\$ -</b>	<b>\$ 192,528</b>	<b>\$ 364,306</b>	<b>\$ 330,240</b>	<b>\$ 34,066</b>	<b>90.6%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 32,208		\$ 51,232	\$ 83,440	\$ 86,674	\$ (3,234)	103.9%
Adult Services	\$ 139,570	\$ -	\$ (15,958)	\$ 123,612	\$ -	\$ 123,612	0.0%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ 157,254	\$ 157,254	\$ 243,566	\$ (86,311)	154.9%
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Take Stock in Children (Scholarship Program) 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)	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 171,778</b>	<b>\$ -</b>	<b>\$ 192,528</b>	<b>\$ 364,306</b>	<b>\$ 330,240</b>	<b>\$ 34,066</b>	<b>90.6%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

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

**FSET**  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 100.00%							
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 782,000		\$ (78,937)	\$ 703,063	\$ 731,273	\$ (28,210)	104.0%
Second Year Allocation from FY 22-23	\$ 198,738		\$ 219,729	\$ 418,467	\$ 418,467	\$ -	100.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 980,738</b>	<b>\$ -</b>	<b>\$ 140,792</b>	<b>\$ 1,121,530</b>	<b>\$ 1,149,740</b>	<b>\$ (28,210)</b>	<b>102.5%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	\$ 183,888		\$ 26,399	\$ 210,287	\$ 470,300	\$ (260,013)	223.6%
<b>Adult Services</b>	\$ 710,544	\$ -	\$ 89,562	\$ 800,106	\$ 509,596	\$ 290,510	63.7%
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -	\$ -	\$ -	
<b>Facilities Costs</b>	\$ 86,305		\$ 12,390	\$ 98,695	\$ 168,244	\$ (69,549)	170.5%
<b>Training &amp; Support Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -	\$ -	\$ -	
<i>Set Asides</i>				\$ -	\$ -	\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ -	\$ 12,442	\$ 12,442	\$ 1,601	\$ 10,841	12.9%
<i>Big Brothers Big Sisters</i>				\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -	\$ -	\$ -	
<i>Take Stock in Children (Scholarship Program)</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	\$ 1,601	\$ 2,205	42.1%
<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>			\$ 8,636	\$ 8,636	\$ 8,636	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 980,738</b>	<b>\$ -</b>	<b>\$ 140,792</b>	<b>\$ 1,121,530</b>	<b>\$ 1,149,740</b>	<b>\$ (28,210)</b>	<b>102.5%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET

RESEA  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO			\$ 282,867	\$ 282,867	\$ 265,538	\$ 17,329	93.9%
Second Year Allocation from FY 22-23	\$ 178,274		\$ (178,274)	\$ -		\$ -	
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 178,274</b>	<b>\$ -</b>	<b>\$ 104,593</b>	<b>\$ 282,867</b>	<b>\$ 265,538</b>	<b>\$ 17,329</b>	<b>93.9%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 33,426		\$ 19,611	\$ 53,038	\$ 130,605	\$ (77,567)	246.2%
Adult Services	\$ 129,159	\$ -	\$ 73,320	\$ 202,479	\$ 93,096	\$ 109,383	46.0%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 15,688		\$ 9,204	\$ 24,892	\$ 41,195	\$ (16,303)	165.5%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 2,458	\$ 2,458	\$ 642	\$ 1,816	26.1%
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Take Stock in Children (Scholarship Program)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training				\$ -		\$ -	
YWCA, FMU, St. Thomas			\$ 889	\$ 889	\$ 642	\$ 247	72.3%
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%
<b>Total Expenditures</b>	<b>\$ 178,274</b>	<b>\$ -</b>	<b>\$ 104,593</b>	<b>\$ 282,867</b>	<b>\$ 265,538</b>	<b>\$ 17,329</b>	<b>93.9%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	

\*see accompanying notes

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

**LOCAL VETERANS**

FISCAL YEAR 2023/2024

YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA				\$ -		\$ -	
TANF				\$ -		\$ -	
DEO			\$ 56,580	\$ 56,580	\$ 41,818	\$ 14,762	73.9%
Second Year Allocation from FY 22-23	\$ 6,398			\$ 6,398	\$ 6,398	\$ -	100.0%
Other				\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 6,398</b>	<b>\$ -</b>	<b>\$ 56,580</b>	<b>\$ 62,978</b>	<b>\$ 48,215</b>	<b>\$ 14,762</b>	<b>76.6%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 774		\$ 6,846	\$ 7,620	\$ 6,955	\$ 666	91.3%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 5,623		\$ 49,734	\$ 55,357	\$ 41,261	\$ 14,097	74.5%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Take Stock in Children (Scholarship Program) 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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 6,398</b>	<b>\$ -</b>	<b>\$ 56,580</b>	<b>\$ 62,978</b>	<b>\$ 48,215</b>	<b>\$ 14,762</b>	<b>76.6%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET

**DISABLED VETERANS**  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 15,658		\$ 38,825	\$ 54,483	\$ -	\$ -	
Other				\$ -	\$ 31,583	\$ 22,900	58.0%
<b>Total Revenue</b>	<b>\$ 15,658</b>	<b>\$ -</b>	<b>\$ 38,825</b>	<b>\$ 54,483</b>	<b>\$ 31,583</b>	<b>\$ 22,900</b>	<b>58.0%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	\$ 1,895		\$ 4,698	\$ 6,592	\$ 9,245	\$ (2,653)	140.2%
<b>Adult Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -			
<b>Facilities Costs</b>	\$ 13,764		\$ 34,127	\$ 47,891	\$ 22,338	\$ 25,553	46.6%
<b>Training &amp; Support Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ -	\$ -	\$ -		\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</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>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 15,658</b>	<b>\$ -</b>	<b>\$ 38,825</b>	<b>\$ 54,483</b>	<b>\$ 31,583</b>	<b>\$ 22,900</b>	<b>58.0%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WAGNER PEYSER

FISCAL YEAR 2023/2024

YTD Operations (07/01/23-06/30/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
<b>Revenues:</b>							
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	\$ 633,538	\$ 573,430	52.5%
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 2,264,412</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,264,412</b>	<b>\$ 633,538</b>	<b>\$ 1,630,874</b>	<b>28.0%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 424,577			\$ 424,577	\$ 165,982	\$ 258,595	39.1%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,839,835			\$ 1,839,835	\$ 467,556	\$ 1,372,279	25.4%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Take Stock in Children (Scholarship Program) 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)	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 2,264,412</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,264,412</b>	<b>\$ 633,538</b>	<b>\$ 1,630,874</b>	<b>28.0%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

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

**TAC  
FISCAL YEAR 2023/2024  
YTD Operations (07/01/23-06/30/24)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 06/30/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Std 100.00%</b>							
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 6,750		\$ (4,158)	\$ 2,592	\$ 6,009	\$ (3,417)	231.8%
Other				\$ -	\$ -		
<b>Total Revenue</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ (4,158)</b>	<b>\$ 2,592</b>	<b>\$ 6,009</b>	<b>\$ (3,417)</b>	<b>231.8%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	\$ 1,266		\$ (779.63)	\$ 486		\$ 486	0.0%
<b>Adult Services</b>	\$ 4,890	\$ -	\$ (3,012)	\$ 1,878	\$ -	\$ 1,878	0.0%
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
<b>Facilities Costs</b>	\$ 594		\$ (366)	\$ 228	\$ 6,009	\$ (5,781)	2634.4%
<b>Training &amp; Support Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	\$ -	\$ -	\$ -	\$ -		\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</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>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ (4,158)</b>	<b>\$ 2,592</b>	<b>\$ 6,009</b>	<b>\$ (3,417)</b>	<b>231.8%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes





**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 8/22/2024

**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 ensure that the Board maintains strong financial health, protects its assets, and appropriately uses and accounts for its resources.

In alignment with the Internal Control Procedures recommended by the Florida Department of Commerce, the Finance Committee requested at its April 2, 2009 meeting that a monthly cash reconciliation report be provided at every committee meeting. Accordingly, the attached cash reconciliation reports for June and July 2024 are presented to the Council for review.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

South Florida Workforce Investment Board  
Reconcile Cash Accounts

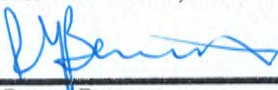
Reconciliation Date: 6/30/24

Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	679,309.03 ✓	
Less Checks/Vouchers Drawn	(2,807,841.05) ✓	153
Plus Deposits:		
Checks Voided	15,553.16 ✓	1
Deposits	3,732,403.30 ✓	51
<b>Ending Book Balance</b>	<u><u>1,619,424.44</u></u> ✓	
Bank Balance	3,835,144.23 ✓	
Less Checks/Vouchers Outstanding	(2,215,719.79) ✓	142
Other Items:		N/A
Plus Deposits In Transit		N/A
<b>Reconciled Bank Balance</b>	<u><u>1,619,424.44</u></u> ✓	
<b>Unreconciled Difference</b>	<u><u>0.00</u></u>	

Prepared by:  7/5/24  
Basil Petro

Asst. Controller, Finance

Approved by:  7/8/24  
Renee Bennett  
Assistant Director, Finance

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

**Reconciliation Date: 7/31/24**

**Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	1,619,424.44 ✓	
Less Checks/Vouchers Drawn	(1,732,703.84) ✓	141
Plus Deposits:		
Checks Voided		N/A
Deposits	2,718,890.06 ✓	30
<b>Ending Book Balance</b>	<u><u>2,605,610.66</u></u> ✓	
Bank Balance	3,464,127.07 ✓	
Less Checks/Vouchers Outstanding	(858,516.41) ✓	142
Other Items:		N/A
Plus Deposits In Transit		N/A
<b>Reconciled Bank Balance</b>	<u><u>2,605,610.66</u></u>	
<b>Unreconciled Difference</b>	<u><u>0.00</u></u>	

Prepared by:  8/1/24

Basil Petro  
Asst. Controller, Finance

Approved by:  8/1/24

Renee Bennett  
Assistant Director, Finance



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 8/22/2024

**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 the December 19, 2013 meeting, the Audit Committee requested that staff include a monitoring activity report in subsequent meetings.

In response to this request, the SFWIB staff has prepared the attached Internal Fiscal Monitoring Activity Report for Program Year 2024-2025, covering the period from June 1, 2024, to July 31, 2024.

This report provides a summary of the Service Providers monitored during this period and the findings from our internal fiscal monitoring activities.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

CareerSource South Florida (CSSF) Board of Directors Meeting August 15, 2024  
Office of Continuous Improvement (OCI) Fiscal Unit  
Fiscal Monitoring Activity Report from June 1, 2024 to July 31, 2024

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
<b>Cuban American National Council, Inc. (CNC)</b>				
<b>In-School Youth (ISY)</b> 7/1/23 to 6/30/24	\$ 139,019		* Office supplies purchased during prior period of performance were requested for reimbursement as current program expense within the invoice package for December 2023.  * The indirect cost requested for reimbursement was calculated on the total direct cost; nonetheless, the approved indirect cost was 10% of the Modified Total Direct Cost.  These deficiencies were discussed with CNC management during the course of the monitoring; corrections were made on 5/22/24 to the general ledger accounts, and the adjustments were included in the May 2024 invoice packages. Consequently, the disallowed costs did not have to be returned.	No
<b>Out-of-School Youth (OSY)</b> 7/1/23 to 6/30/24	329,436		* Sampled expenditures showed that nine (9) percent of the payments remitted to vendors were not processed on time.  * The Capital Inventory Report for PY'23-24 was not timely submitted to CSSF Facilities Unit.  * Annual Employment and Training Administration (ETA) Salary and Bonus Cap Analysis Certification Form was not timely submitted on or before March 1st during the contract term. Instead, it was submitted on 3/26/24.	Yes
<b>Total Funded/Disallowed</b>	<b>\$ 468,455</b>	-		
<b>Miami Dade College (MDC)</b>				
<b>CareerSource American Job Centers (AJC)</b> 7/1/23 to 6/30/24	\$ 750,000		* OCI reviewed MDC's policies and procedures, evaluated the agency's financial health, adequacy of the existing internal controls for fiscal management, recordkeeping, and its capability in managing human resources. The review revealed that the agency maintained adequate supporting documentation and effective internal controls, compliance with regulations and stipulations of the executed contract, for the program year reviewed.	N/A
<b>Total Funded/Disallowed</b>	<b>\$ 750,000</b>	-		
<b>Total Funds Reviewed</b>	<b>\$ 1,218,455</b>			
<b>OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED</b>				
<p><b>Background:</b> 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 encompass the following:</p> <ol style="list-style-type: none"> <li>(1) Ensure that audits are completed and reports are received in a timely manner, in accordance with the requirements.</li> <li>(2) Provide technical advice and counsel to auditees and auditors as requested.</li> <li>(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"> <li>(i) Issue a management decision letter as prescribed in Title 2 CFR §200.521 and,</li> <li>(ii) Monitor the recipient taking appropriate and timely corrective actions.</li> </ol> </li> </ol>				
<b>Final Management Decision Letter Issued:</b> Adults Mankind Organization, Inc., Arbor E&T, LLC., Community Coalition, Inc.				
<b>PLAN OF CORRECTIVE ACTIONS (POCAs) REVIEWED</b>				
POCA reviewed: Adults Mankind Organization, Inc., Arbor E&T, LLC, Big Brothers Big Sisters of Miami, Inc.				



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 8/22/2024

**AGENDA ITEM NUMBER:** 6

**AGENDA ITEM SUBJECT:** FLORIDA COMMERCE QUALITY ASSURANCE REPORT

**AGENDA ITEM TYPE:** **INFORMATIONAL**

**RECOMMENDATION:** N/A

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

**STRATEGIC PROJECT:** **Strengthen workforce system accountability**

### **BACKGROUND:**

On July 18, 2024, the South Florida Workforce Investment Board (SFWIB) received the final monitoring report from Florida Commerce following a joint programmatic and financial review conducted in June 2023 for Program Year 2022-2023. The programmatic review was carried out by Florida Commerce's Bureau of One-Stop and Program Support (OSPS), while the financial review was conducted by the Bureau of Financial Monitoring and Accountability (FMA) through a remote desktop analysis. This comprehensive approach allowed for a thorough evaluation of both programmatic and financial data by a collaborative monitoring team.

The monitoring activities included an assessment of CareerSource South Florida's (CSSF) program operations, management practices, system protocols, internal controls, and financial record-keeping and reporting. The goal was to ensure CSSF's compliance with program laws, regulations, state and local plans, policies, guidance, and contract terms. Additionally, sample testing was conducted on randomly selected participant case files from each workforce program under review.

The review found that CSSF has the necessary systems in place to manage the broad operational, financial, and management functions required to operate its workforce programs. However, deficiencies were identified in case file documentation requirements and in certain operational and management practices across several program areas.

### **Key Findings:**

- The programmatic monitoring review identified 20 findings, eight Other Noncompliance Issues (ONIs), and several observations.
- The financial monitoring review resulted in two findings.
- Although no material weaknesses were found outside those noted in the report, it was suggested that staff may need additional training or technical assistance in several areas.

## Summary of Notable Issues and Actions Taken:

1. Individual Responsibility Plan (IRP) Creation:
  - Issue: An IRP was not created for a mandatory participant, who was also a victim of domestic violence, making it impossible to document the elements of the safety plan.
  - Action Taken: The Automated Monitoring Tool (AMT) was developed to automatically flag participants if a staff member does not complete this requirement.
2. 590 Initial Appointment Service Code:
  - Issue: Three participants did not have their 590 initial appointment service code selected within two business days of the appointment or marked as a “No Show” as required.
  - Action Taken: This issue was resolved with the AMT, which now automatically flags any participant when this step is not completed.
3. Quarterly Follow-Up:
  - Issue: Quarterly follow-up for one participant was not conducted by the required due date as indicated in Employ Florida.
  - Action Taken: The AMT now flags any participant when this requirement is not met.
4. Staff-Assisted Referral:
  - Issue: One job seeker with a staff-assisted referral did not have permission to refer to the job order documented in Employ Florida.
  - Action Taken: The AMT now allows users to link to Employ Florida (EF) and check case notes, with the ability to sort by participation date for timely review.
5. MOU & Infrastructure Funding Agreements:
  - Issue: The Memorandum of Understanding (MOU) and Infrastructure Funding Agreements with The Monroe County School District and Gang Alternative, Inc., did not include all required information in accordance with federal regulations.
  - Action Taken: All new MOUs have been issued and will be signed by the Chief Elected Official as required.
6. Discrepancies in Employment Documentation:
  - Issue: Two Adult/Dislocated Worker case files of participants who exited the program with unsubsidized employment contained documentation that did not match the employment information recorded in Employ Florida.
  - Action Taken: SFWIB conducted additional training with provider staff to address this issue.
7. Youth Participant Grievance/Complaint Form:
  - Issue: One of 13 Youth participant case files reviewed was missing the date on the Grievance/Complaint form.
  - Action Taken: Additional training has been provided to staff to ensure compliance.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*



# Quality Assurance Report

Program Year 2022-23

July 18, 2024

Programmatic and Financial Compliance  
Monitoring Review

For

CareerSource South Florida  
Local Workforce Development Board - 23

Prepared by FloridaCommerce  
Division of Workforce Services and  
Division of Finance and Administration



FloridaCommerce | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399  
850.245.7105 | [www.FloridaJobs.org](http://www.FloridaJobs.org) | [www.Twitter.com/FLACOMMERCE](https://www.Twitter.com/FLACOMMERCE)

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## Executive Summary

During the period of June 26–30, 2023, the Florida Department of Commerce (FloridaCommerce) conducted a joint programmatic and financial monitoring review of CareerSource South Florida’s (CSSF) workforce programs. CSSF’s service area includes Miami-Dade and Monroe counties and is a part of the Miami-Fort Lauderdale-West Palm Beach Metropolitan Statistical Area.

Programmatic monitoring was conducted by Florida Commerce’s Bureau of One-Stop and Program Support (OSPS) and financial monitoring was conducted by FloridaCommerce’s Bureau of Financial Monitoring and Accountability (FMA) staff through a remote desktop review analysis. This allowed for collaboration in the evaluation of both programmatic and financial data by a comprehensive monitoring review team.

Monitoring activities included assessing CSSF’s program operations, management practices, system protocols, internal controls, and financial record keeping and reporting to determine if CSSF operated in compliance with each of the programs’ laws, regulations, state and local plans, policies and guidance, and any contract or agreement terms. Monitoring also included sample testing of randomly selected participant case file records from each of the workforce programs reviewed.

Programmatic and financial management issues identified in the report are categorized as Findings, Other Noncompliance Issues (ONIs), Observations, and Technical Assistance based on a scale of high, medium, and low risk factors. High, medium, and low risk factors are used to separate issues that present more of a threat to program operations including issues that may impact the fiscal integrity or delivery of services within program operations.

The review revealed that CSSF has the systems in place to perform the broad management, operational, and financial functions required to operate the workforce programs; however, deficiencies in case file documentation requirements and operational and management practices in several program review areas were identified. The programmatic monitoring review resulted in 20 findings, eight ONIs, and several observations. The financial monitoring review resulted in two findings. While no material issues or weaknesses came to the reviewers’ attention other than those contained in the report, there is no assurance that other issues do not exist. Because of the number of program issues identified in the report, however, it appears that CSSF staff may need training or technical assistance in a number of program review areas.

As a subrecipient of authorized funds administered by FloridaCommerce, CSSF is accountable for failing to correct performance, programmatic, and financial deficiencies found during compliance monitoring reviews. To reduce programmatic or financial monitoring deficiencies observed and to increase program integrity at the local level, corrective action by CSSF is required to be taken.

The results of each of the CSSF’s workforce programs are summarized in the following charts by program and category.

## ACRONYM TABLE

---

ABAWD – Abled Bodied Adult without Dependents  
AP – Administrative Policy  
ARP – Alternative Requirement Plan  
CAP – Corrective Action Plan  
CFR – Code of Federal Regulations  
CSSF – CareerSource South Florida  
DCF – Department of Children and Families  
DVOP – Disabled Veterans Outreach Program  
DWG – Disaster Recovery Dislocated Worker Grant  
DW – Dislocated Worker  
EDP – Employability Development Plan  
EEO – Equal Employment Opportunity  
ES – Employment Service  
ETA – Employment and Training Administration  
F.A.C.–Florida Administrative Code  
FCOP – Farmworker Career Development Program  
FG – Final Guidance  
FLC – Foreign Labor Certification  
FloridaCommerce – Florida Department of Commerce  
FLSA – Fair Labor Standards Act  
FMA – Bureau of Financial Monitoring and Accountability  
F.S. – Florida Statutes  
FY – Fiscal Year  
IEP – Individual Employment Plan  
IRP – Individual Responsibility Plan  
IT – Information Technology  
ITA – Individual Training Account  
IWT – Incumbent Worker Training  
JPR – Job Participation Rate  
JVA – Jobs for Veterans Act  
JVSG – Jobs for Veterans State Grant  
LMI – Labor Market Information  
LVER – Local Veterans Employment Representative  
LWDB – Local Workforce Development Board  
MIS – Management Information System  
MOU/IFA – Memorandum of Understanding & Infrastructure Funding Agreement  
MSFW – Migrant and Seasonal Farmworker  
MSG – Measurable Skills Gains  
O&O - Opportunities and Obligations form  
ONI – Other Noncompliance Issue  
OSPS – Bureau of One-Stop and Program Support  
OSST – One-Stop Service Tracking  
OST – Occupational Skills Training  
PIRL – Participant Individual Report Layout  
POS – Priority of Service  
PY – Program Year  
RESEA – Reemployment Services and Eligibility Assessment Program

SMA – State Monitor Advocate  
S.M.A.R.T – Specific, Measurable, Attainable, Realistic, and Time-Bound  
SNAP E&T – Supplemental Nutrition Assistance Program Employment and Training  
SYEP – Summer Youth Employment Program  
TAA – Trade Adjustment Assistance  
TANF – Temporary Assistance for Needy Families  
TCA – Temporary Cash Assistance  
TEGL – Training and Employment Guidance Letter  
TRA – Trade Readjustment Assistance  
U.S.C. – United States Code  
USDOL – United States Department of Labor  
WE – Work Experience  
WFS – Workforce Services  
WIOA – Workforce Innovation and Opportunity Act  
WP – Wagner-Peyser  
WSA – Work Search Activity  
WT – Welfare Transition

**\*The above table reflects all acronyms that have been used in the PY 2022-2023 monitoring review cycle; however, all acronyms may not be used in this report.**

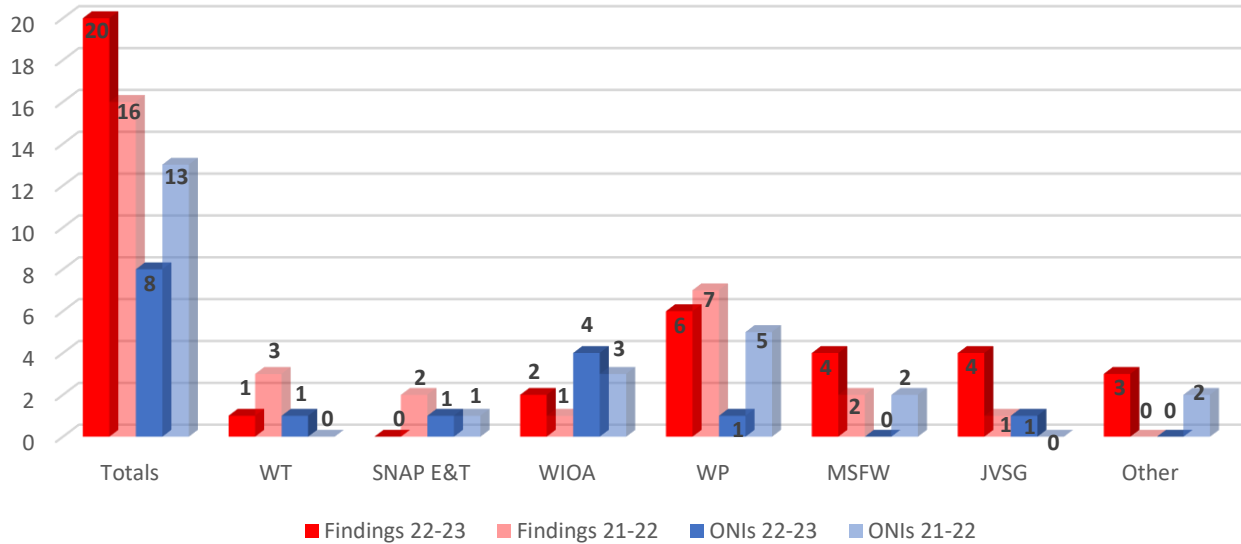
## SUMMARY TABLE OF PROGRAMMATIC MONITORING RESULTS

N=No. Y=Yes. N/A=Not Applicable.

PY 2022-23 Programmatic Monitoring Results					
Workforce Program	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue
WT	An IRP was not created for a mandatory participant during the review period. The individual was also a victim of domestic violence and the elements of the safety plan could not be documented without a completed IRP.	N	Y		
	One participant's initial assessment did not include all required elements (work history and skills).			N	Y
<b>WT Totals</b>		<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>
SNAP E&T	Three participants did not have their 590 - initial appointment service code selected within two-business days of completion of the appointment or "No show" as required.			Y	Y
<b>SNAP E&amp;T Totals</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
WIOA Adult/DW	The OJT activities for two individuals exceeded the contract time limits without a justifiable reason, and three participant files were missing the determination of the training gap. Additionally, the OJT agreements for four participants did not contain all of the required assurances.	N	Y		
	The employment information recorded in Employ Florida did not match documentation maintained in two participant case files.			N	Y
	The quarterly follow-up for one participant was not conducted by the required due date as indicated on the follow-up table in Employ Florida.			N	Y
WIOA Youth	A Grievance/Complaint form for one participant was not dated to document when the form was discussed, provided, and placed in the file.			N	Y
	The supportive service activity recorded in Employ Florida for two participants did not match the supportive service documents maintained in the case files.			N	Y
<b>WIOA Common Issues</b>	Documentation to support the offer or provision of follow-up services was missing from two participant case files.	N	Y		
<b>WIOA Totals</b>		<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>
WP	Seventeen job seekers had services recorded in Employ Florida that continued or extended participation; however, the services did not meet the definition of the service provided and/or were inadequately documented.	Y	Y		
	One job seeker with a staff-assisted referral did not have permission to refer to the job order documented in Employ Florida.	Y	Y		
	One H-2B job order was not placed on hold status prior to FloridaCommerce staff review and approval.	Y	Y		
	One job order with a wage rate listed below the minimum wage did not have case notes documenting that staff verified the employer will pay at least the Florida Minimum Wage rate.	Y	Y		
	Five employer-entered job orders were not reviewed for compliance by staff.	Y	Y		
	Four job seeker case files had no documentation verifying that an assessment was conducted.	N	Y		
	Forty-four referrals listed on the "Referrals Pending Review" list were not reviewed by staff within 72 hours.			N	Y
<b>WP Totals</b>		<b>5</b>	<b>6</b>	<b>0</b>	<b>1</b>
JVSG	Case notes in five participant files where a POS service code 189 was entered in Employ Florida did not include all of the entitlements and services available to the participants within the career center and other educational programs.	N	Y		

	The objective assessment wizard was not completed in its entirety for six veterans.	N	Y		
	Thirteen participant IEPs did not include either an employment goal and necessary objectives or did not follow the S.M.A.R.T. principles necessary to complete the employment goals. The IEPs were also not reviewed and updated within 30 days of the IEP creation.	N	Y		
	Four participants did not have a Veteran Intake Screening-DVOP Services (159) activity code recorded in Employ Florida or were missing documentation of all required elements in the case notes.	N	Y		
	Twenty-two participants either did not have case notes documented in the system or the case notes did not include all requirements, or the service codes did not include all required information or were used incorrectly or missing.			N	Y
<b>JVSG Totals</b>		<b>0</b>	<b>4</b>	<b>0</b>	<b>1</b>
<b>MSFW</b>	Two MSFW applications entered in Employ Florida were incomplete with no prior work history, crop/crop codes, or case notes. The 511N Form was also not provided, explained, or case noted in Employ Florida for two MSFWs. Additionally, several MSFW applications were recorded with a service code 173 (temporary shelter assistance); however, referrals were made for permanent housing assistance.	Y	Y		
	Three agricultural job orders did not contain either the specific days and hours to be worked, the unit or capacity of measurement, or the job site location. Additionally, one job order contained two different employment positions with different job duties.		Y	Y	
	CSSF did not meet the quality and outreach contact goals during the review period. Additionally, outreach staff did not coordinate or document joint MSFW outreach activities with WIOA Title I sec. 167 grantee partners.	Y	Y		
	The Homestead Significant Career Center did not meet all required Equity Ratio and Minimum Service Level Indicators during the review period.		Y	Y	
<b>MSFW Totals</b>		<b>2</b>	<b>4</b>	<b>2</b>	<b>0</b>
<b>Local Board Governance</b>	<p><b>BYLAWS:</b></p> <ul style="list-style-type: none"> <li>The bylaws do not describe the purpose and responsibilities of the local board which include functions such as setting policy, establishing operational oversight, strategic planning, local board authority, and hiring of the executive director.</li> <li>The bylaws do not describe the term limits of the local board and how the term appointments will be staggered to ensure only a portion of the local board memberships expire in a given year.</li> <li>The bylaws do not describe the nomination process used to select the local board chair and board members.</li> <li>The bylaws do not describe the proxy and alternative designee process that will be used when a board member is unable to attend a meeting or a process to assign a designee pursuant to 20 CFR 679.110(d)(4).</li> <li>The bylaws do not describe the use of technology to promote board member participation.</li> </ul>	N	Y	Y	N/A
	CSSF did not provide proof of completion of new member orientation and annual refresher training for all board members.	N	Y	1	0
	The following postings were missing from CSSF's website at the time of the review: <ul style="list-style-type: none"> <li>Holiday closures.</li> <li>Exhibit E (Executive Compensation Report) signed by the chief financial officer or designee.</li> <li>Most recent IRS Form 990</li> </ul>	N	Y		
<b>Other Totals</b>		<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>
<b>Results – All Programs</b>		<b>7</b>	<b>20</b>	<b>4</b>	<b>8</b>

**Monitoring Issues By Program  
PY 2022-2023  
CareerSource South Florida**



Note: The above chart reflects a two-year comparison of the number of monitoring issues (PY 2021-2022 and PY 2022-2023).

**DEFINITIONS APPLICABLE TO PROGRAMMATIC MONITORING**

1. **Finding** – A high risk issue that directly impacts the integrity or effectiveness of program operations or could potentially result in major program deficiencies (e.g., participant ineligibility, missing files, lack of fully executed contracts, issues indicative of systemic problems in program operations, has the appearance of fraud or abuse, possibility of non-conforming services provided to participants, potential questioned costs, etc.). Findings are expected to be responded to in the CAP.
2. **Other Noncompliance Issue** – A medium risk finding that results in deviation from process or practice not likely to result in failure of the management system or process but has a direct impact on program operations (data validity, timeliness of entering system information, missing program elements and employment plan information, failure to timely conduct follow-ups, etc.). ONIs could potentially be upgraded to a finding over time based on the nature of the deficiency (e.g., repeat violations, issues indicative of systemic problems in program operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.
3. **Observation** – A low risk issue that is intended to offer constructive comments and an opportunity to improve current local practices, processes and procedures that result in positive program outcomes. Observations are not expected to be responded to in the CAP except when requested.

## SUMMARY TABLE OF FINANCIAL MONITORING RESULTS

FY 2022-2023 Financial Monitoring Results							
Category	Issue	Prior Year Finding	Current Year Finding	Prior Year Other Noncompliance Issue	Current Year Other Noncompliance Issue	Observations	Technical Assistance
4.0-Cash Management – Revenue Recognition	Outstanding check procedure was not followed.	N	Y	Y	N		
7.0-General Ledger and Cost Allocation	MOU IFA lacked identification and signature of the chief elected official.	N	Y	Y	N		
<b>Results- All Categories</b>		<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note:** For prior year findings and ONIs, please see the section on Prior Year Corrective Action Follow-Up.

### DEFINITIONS APPLICABLE TO FINANCIAL MONITORING

1. Finding – A high risk issue that directly impacts the integrity or effectiveness of financial operations or could potentially result in major financial deficiencies (e.g., lack of accounting records or no system of accounting, no documentation to support expenditures, lack of internal controls, lack of fully executed contracts, issues indicative of systemic problems in financial operations, has the appearance of fraud or abuse, potential questioned costs, etc.). Findings are expected to be responded to in the CAP.
2. Other Noncompliance Issue – A medium risk finding that results in deviation from process or practice not likely to result in failure of the management system or process but has a direct impact on financial operations (missing financial elements, failure to timely conduct follow-ups, etc.) ONIs could potentially be upgraded to a finding over time based on the nature of the deficiency (e.g., repeat violations, issues indicative of systemic problems in financial operations, questioned costs, etc.). ONIs are expected to be responded to in the CAP.
3. Observation – A low risk issue that is intended to offer constructive comments and an opportunity to improve current local practices, processes, and procedures that result in positive financial outcomes. Observations are not expected to be responded to in the CAP except when requested.
4. Technical Assistance – Any assistance provided by the financial monitoring team to LWDB staff.



**QUALITY ASSURANCE REPORT  
CAREERSOURCE SOUTH FLORIDA  
LOCAL WORKFORCE DEVELOPMENT BOARD - 23**

**I. DESCRIPTION OF MONITORING APPROACH**

**Review Purpose and Scope**

Monitoring consisted of a joint programmatic and financial review of CSSF’s workforce programs. The purpose of the monitoring review was to assess CSSF’s compliance with applicable federal and state program statutes, regulations, and programmatic and fiscal administrative requirements. The scope primarily involved a review of participant case file data entered in the State’s MIS, a review of participant case file documentation provided by CSSF from the selected file samples, and a review of local plans, procedures, reports, records, and other abstract information. In some instances, interviews were conducted with CSSF’s staff, employers, and participants to gather information about program processes and service delivery strategies.

The review scope also included an examination of CSSF’s accounting records, internal controls, and supporting documentation including, but not limited to, a review of cash management, general ledger, cost allocations, payroll, personnel activity report testing, disbursement testing, and reporting of program data in the MIS to determine if appropriate processes, procedures, and controls were in place and properly implemented.

**Type of Review**

A remote desktop review was performed for both programmatic and financial monitoring, with the selected sampled items provided through upload to FloridaCommerce’s SharePoint monitoring system or access to CSSF’s document storage system.

**Compliance Review Abstract Information**

- Programmatic and Financial Monitoring Review Dates: June 26, 2023 to June 30 2023
- Programmatic Monitoring Sample Review Period Dates: October 1, 2021 to December 31, 2022
- Financial Monitoring Sample Review Period Dates: April 1, 2022 to June 30, 2022

Note: Entrance conference and exit conference attendees are listed in Section IX of this report.

**Programs Reviewed:**

- Welfare Transition
- Supplemental Nutrition Assistance Program – Employment and Training
- Workforce Innovation and Opportunity Act
- Wagner-Peyser
- Jobs for Veterans State Grant
- Migrant and Seasonal Farmworkers
- Any identified special projects operational during the review period
- Financial management practices, record keeping, safeguards and reporting

## **Monitoring Review Tools**

FloridaCommerce’s PY 2022–2023 programmatic and financial monitoring review tools were used to conduct the review. The tools were developed to provide a framework for monitoring activities performed by OSPS and FMA staff as well as the criteria used to monitor.

## **II. FINANCIAL MONITORING REVIEW**

### **FY 2021-2022 Prior Year Corrective Action Follow-up**

FMA identified two areas of concern from the prior year’s FY 2021-2022 monitoring which remains unresolved. References to the prior year concerns are contained in the results below.

### **FY 2022-2023 Financial Monitoring Results**

FMA performed financial monitoring procedures based on the elements described in the FY 2022-2023 Financial Monitoring Tool. The results of financial monitoring testing are described below.

### **Findings**

#### **Finding FMA #23.23.01**

#### **Category: 7.0 General Ledger and Cost Allocation**

Condition: CSSF’s Memorandum of Understanding & Infrastructure Funding Agreements with The Monroe County School District and Gang Alternative, Inc., did not include all required information in accordance with 20 CFR 678.500(d) and 20 CFR 678.755(c) as follows:

- Identification of all chief elected officials participating in the infrastructure funding arrangement.
- Signatures of the chief elected official(s)

This issue is consistent with the Program Year 2021-2022 Quality Assurance Report *Issue of Noncompliance FMA #23.22.02*.

Criteria: 20 CFR.678.500(d) states, in part, “When fully executed, *the MOU must contain the signatures of the Local WDB, one-stop partners, the chief elected official(s), and the time period in the agreement is effective.*”

20 CFR 678.755(c) requires that *the MOU must identify all one-stop partners, chief elected officials, and Local WDB participating in the infrastructure funding arrangement.*

Cause: CSSF did not follow the requirements outlined in 20 CFR 678.500(d) and 20 CFR 678.755(c) and omitted the requirements in the agreements. CSSF considers the Executive Director the designated signatory.

Effect: CSSF is not in compliance with federal requirements pertaining to the execution and administration of memorandum of understanding and infrastructure funding agreements. Absent the required identification and signature of the chief elected official(s), CSSF’s MOU IFA may lack enforceability as well as accountability and transparency in the use of funds and responsibilities of both parties.

Required Action: CSSF must put processes and procedures in place to ensure the elements stated in 20 CFR 678.500(d) and 20 CFR 678.755(c), are included in the MOU IFAs as required. CSSF must amend the MOU IFAs with The Monroe County School District and Gang Alternative, Inc., to include the required elements. CSSF must provide a copy of the fully executed MOU IFAs to FloridaCommerce with the (CAP) response. If the agreements cannot be provided within the timeframe of the CAP response, CSSF must provide a timeline for the submission of the amended MOU IFAs. Additionally, CSSF must review all of its MOU IFAs to ensure all required elements are included, and amend, as applicable. CSSF must provide a timeline for the review of its MOU IFAs with the CAP response. Going forward, CSSF must ensure the elements stated in 20 CFR 678.500 and 20 CFR 678.755 are included in its MOU IFAs.

Resource: Administrative Policy Number 106, Memorandums of Understanding and Infrastructure Funding Agreements, dated 02/20/2020 (floridajobs.org).

### **Finding FMA #23.23.02**

#### **Category: 4.0 Cash Management - Revenue Recognition**

Condition: Based on the review of the operating account for May 2022, there were 28 checks totaling \$54,209.23 outstanding for more than three months. The check dates ranged from February 2020 to January 2022.

This issue is consistent with the Program Year 2021-2022 Quality Assurance Report *Issue of Noncompliance FMA #23.22.07*.

Criteria: Per Section IV.F., Reconciliation of Cash, of CSSF's Accounting Policy and Procedures Manual, "The Assistant Controller with the help of an assigned Account Clerk on a quarterly basis investigates all checks outstanding for more than three months to determine the reason they have not cleared the bank. A written (email/memo) notification is sent to the originator of the check request. The notifications are filed in folder "Stale Dated Check Research". If it is determined that the payee did not receive the check, a stop payment is placed on the check, and a new check is reissued."

Cause: CSSF did not follow its accounting policy and procedures manual to ensure that outstanding checks either cleared the bank in a timely manner, were cancelled, or reissued as applicable. Based on discussions with CSSF, there was a transition in the staff performing those duties during that timeframe. Additionally, staff was not in the office full time due to COVID. CSSF subsequently provided documentation that payees were contacted during 2022-2023, which was in most cases at least one year after the check dates. The length of time between staff returning to the office after COVID and the resolution of the outstanding checks indicates CSSF lacks internal controls and accountability over the bank reconciliation and cash management processes.

Effect: Delayed resolution of issues related to stale dated checks may lead to inaccurate balances in the cash account. Checks outstanding for more than the period they are valid creates an understatement of the actual cash balance available for operations as well as understating the cash account on the financial statements. Also, the expenditures and cash draws previously reported on grants that are currently closed out, may be overstated. The subsequent reissue of checks after the grant is closed out, would result in CSSF having to use unrestricted funds to avoid requesting cash and reporting expenditures a second time. Finally, delayed resolution of stale dated checks may lead to late vendor, service provider, and participant payments as well as potential issuance of duplicate checks.

Required Action: To ensure adequate oversight of the bank reconciliation process, CSSF must follow its Accounting Policy and Procedures Manual and investigate all checks outstanding for more than three months to determine the reason they have not cleared and take the appropriate action in a timely manner as outlined in its policy. CSSF

must provide FloridaCommerce a written plan that identifies gaps between written policies and business practices and provide solutions, including identifying internal controls that will prevent lapses in the bank reconciliation process. CSSF must provide the analysis to FloridaCommerce with the (CAP) response. If the analysis cannot be provided within the timeframe of the CAP response, CSSF must provide a timeline for the submission of the analysis.

Corrective Action: During the monitoring review, CSSF placed stop payments on the 28 outstanding checks. Subsequently, the February 2024 bank reconciliation was reviewed and one outstanding check, greater than three months dated June 30, 2023, was noted. For the one outstanding check, CSSF has provided documentation that the procedure for investigating outstanding checks is currently being followed. CSSF investigated and reissued the check in accordance with their procedure. CSSF initiated contact with the payee in September 2023 and continued to follow-up with the payee until they received a signed affidavit in April 2024. The check was subsequently voided and reissued. Although CSSF has taken corrective action, CSSF must complete the required action above to ensure adequate oversight of the bank reconciliation process.

**Other Noncompliance Issues**

There were no ONIs identified during the financial monitoring review period of April 1, 2022 to June 30, 2022.

**Observations/ Technical Assistance**

There were no observations identified or technical assistance provided during the financial monitoring review period of April 1, 2022 to June 30, 2022.

**III. PROGRAMMATIC MONITORING REVIEW**

The outcome of the programmatic monitoring is detailed in the following sections of the report. The information presented describes the issues noted and, where appropriate, required corrective actions for improvement.

**NOTE:** The following general CAP requirements must be submitted for each finding, ONI, and any additional program specific issues identified in the report.

**General Program CAP Requirements**

- A copy of updated local operating procedures/policies that address the requirement, if applicable.
- A copy of a monitoring schedule showing timeframes and the activities and services that will be monitored.
- Documentation showing staff training or refresher training has been or will be provided. Documentation must include training date(s), a training roster, and an agenda listing training topics.
- Documentation of written communication to staff informing them of the requirements.

**PY 2022-2023 Programmatic Monitoring Results**

**WELFARE TRANSITION**

*The sample size consisted of 18 participant case files. The following issues were identified:*

**Finding Number WT 23.23.01**

**IRP and Documentation of Safety Plan Elements**

Applicable reference(s): Section 414.065, F.S.; and FloridaCommerce FG 02-026.

Of the two case files reviewed of participants identified as victims of domestic violence, one (50.0 percent) case file was missing a copy of a signed and dated IRP. The individual was also a victim of domestic violence, and, without a completed IRP, the elements of the safety plan could not be documented.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Failure to create an IRP and outline the elements of the safety plan on the IRP or ARP could place participants in potential danger by not knowing what safety resources are available to them or how to react in a confrontational situation.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation showing that staff have reviewed the one domestic violence participant file and created an IRP to include the elements from the safety plan if the case file is still open and active. Although the monitor did not find where a domestic violence issue existed during the PY 2023-2024 review, CSSF must provide an assurance with the CAP that IRPs will be completed for all mandatory program participants who have met with program staff and have been assigned to an activity or a deferral has been entered in the OSST system. Additionally, when a safety plan is required for a victim of domestic violence, the elements of the safety plan must be included on the IRP or the ARP. Documentation of staff training and written notification to staff informing them of the requirements must also be provided with the CAP.

**ONI Number WT 23.23.01**

**Initial Assessment**

Applicable reference(s): 45 CFR 261.11-12, and 14; TANF State Plan; FloridaCommerce Memorandum entitled “Individual Responsibility Plan, Alternative Responsibility Plan, and Initial Assessment in OSST” dated October 22, 2014.

Of the six mandatory case files reviewed that were required to have an initial assessment completed including all required elements, one (16.7 percent) assessment did not include the skills and work history elements.

**Recurring Issues from Previous Year:** No.

**Risk Impact:** This data is used for federal reporting purposes and incorrect data entry impacts the validity of the data being reported.

**Required Action:** During the PY 2023-2024 review, the monitor did not observe that the above issue continued to exist. This issue is therefore considered resolved and no further action is required. For future reference, however, CSSF must provide an assurance with the CAP that staff will review all future assessments in OSST to ensure they contain all required elements within 30 days of the case becoming mandatory. Documentation of written notification to staff informing them of the requirements must also be provided with the CAP.

**OBSERVATIONS**

The WT case file review also revealed that the costs for transportation services for one participant were not entered in OSST. Although CSSF staff indicated the costs associated with transportation services were recorded in the WFMS financial system, CSSF must ensure that the amount and service provided is also entered in the **Total Cost** column under **Service Type** in OSST.

It was also observed that a refugee participant was sanctioned for noncompliance; however, the sanction was not imposed and an outcome of “pending” was entered in the system. When noncompliance occurs, the case must be sent to DCF for a sanction to be imposed. It should be noted that CSSF requested clarification from the policy unit regarding sanctioning of refugees at the WT Program Policy mailbox at [WTProgram@commerce.fl.gov](mailto:WTProgram@commerce.fl.gov).

#### TANF SUMMER YOUTH EMPLOYMENT PROGRAM

*The sample size consisted of five participant case files.*

*The review did not reveal any Findings, ONIs, or Observations.*

#### SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM – EMPLOYMENT AND TRAINING

*The sample size consisted of 17 participant case files. The following issue was identified:*

##### ONI Number SNAP 23.23.02

###### Initial Engagement Process

Applicable reference(s): FloridaCommerce Memorandum entitled “Supplemental Nutrition Assistance Program Employment and Training Able-Bodied Adults without Dependents Initial Engagement Process Changes” dated January 5, 2017.

Of the 14 case files reviewed where a 590 - initial appointment setting code was entered in OSST, three (21.4 percent) participants did not have their initial appointment status selected within two business days of completion of the appointment or “No show” as required.

**Recurring Issue from Previous Year:** Yes (Prior year CAP actions verified; however, noncompliance continues to occur).

**Risk Impact:** Failure to expedite the assignment of and participation in qualifying SNAP activities affects performance reporting and could potentially result in overpayment of food assistance benefits to an ineligible individual.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide an assurance that all future initial appointments and status codes will be entered in OSST within two business days of completion of the appointment or have “No Show” recorded as required. Because this is a repeat issue, CSSF must reevaluate the cause and provide a plan of action or process with the CAP for preventing a recurrence of this issue in the future including more in-depth monitoring, staff training, and written notification to staff informing them of the requirements.

CSSF should consider establishing some type of tickler system to set future alerts such as Outlook or on the case “To Do” screen in OSST as a way of reminding or alerting staff of timelines for completing required actions. This helps to ensure that a check and balance system is in place to prevent future occurrences.

## WORKFORCE INNOVATION AND OPPORTUNITY ACT

### WIOA ADULT AND DISLOCATED WORKER PROGRAM

*The sample size consisted of 22 Adult and Dislocated Worker participant case files (12 Adults and 10 Dislocated Workers). The following issues were identified:*

#### Finding Number WIOA 23.23.02

##### **On-the-Job Training**

Applicable reference(s): 20 CFR 680.700-840; WIOA Section 3(44) and 134(c)(3); LWDB Local Plan; and CareerSource Florida AP 009 and 100.

Of the four participants enrolled in an OJT activity, the following issues were identified:

- Two (50.0 percent) participants' training exceeded the contract time duration without a justifiable reason.
- Three (75.0 percent) case files did not contain a determination of the training gap and training duration.
- None of the four training agreements specified that funds will not be used to directly or indirectly aid in the filling of a job opening which is vacant because the former occupant is on strike or locked out in the course of a labor dispute or the filling of which is otherwise an issue in a labor dispute involving a work stoppage.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Exceeding the specified contract end dates without a justifiable reason and failure to follow required guidelines when administering the OJT program could lead to potential questioned costs if funds were expended.

**Required Action:** In addition to the general program CAP requirements, documentation must be provided that CSSF have reviewed the nine OJT contract files and taken steps to document the extension of the agreement dates, documented the determination of the training gap requirements, and updated the agreements with the missing clauses and prohibitions if the case files are still open and active. CSSF must also review all open OJT case files to ensure the aforementioned areas have been documented or provide a timeline of when this will be done. Because of the number of OJT issues identified, CSSF must evaluate the cause and provide a plan of the action or process with the CAP for preventing a recurrence of these issues in the future including staff training and written notification to staff informing them of the requirements.

#### ONI Number WIOA 23.23.03

##### **Employment Verification**

Applicable reference(s): WIOA Section 116; 20 CFR 677.175; Master Cooperative Agreement; Federal Data Validation Requirements.

The two (100.0 percent) Adult/DW case files of participants who exited the program with unsubsidized employment contained documentation that did not match the employment information recorded in Employ Florida.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Failure to enter and accurately record employment information in Employ Florida may negatively impact performance results and could also result in claiming false placements.

**Required Action:** During the PY 2023-2024 review of four Adult/DW participants who exited with unsubsidized employment, the monitor did not observe that the above issue continued to exist. The issue is therefore considered resolved. For future reference, however, please ensure that all participants employment and wage information at exit will be verified, retained, and accurately align with the information recorded in Employ Florida. Written notification to staff informing them of the requirements must be provided with the CAP.

**ONI Number WIOA 23.23.04**

**Quarterly Follow-Ups**  
*Applicable reference(s): 20 CFR 677.155 and 175; WIOA Section 116; FloridaCommerce Follow-up Memorandum dated 3/23/07; Master Cooperative Agreement.*

Of the six Adult/DW case files reviewed of participants who required quarterly follow-ups, one (16.7 percent) did not have a follow-up conducted by the due date indicated on the follow-up table in Employ Florida.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Failure to provide and accurately record follow-ups can negatively impact performance and resources available to the participant which could result in a loss of placement in employment or education outcomes.

**Required Action:** During the PY 2023-2024 review of seven WIOA Adult/DW/Special Projects participants who required quarterly follow-ups, the monitor did not observe that the above issue continued to exist. The issue is therefore considered resolved. For future reference, however, please ensure that all future quarterly follow-ups are conducted by the due dates indicated in the follow-up table in Employ Florida. CSSF must provide, however, documentation of written notification to staff informing them of the requirements.

**WIOA YOUTH PROGRAM**

*The sample size consisted of 13 WIOA Youth participant case files (10 Out-of-School and three In-School). The following issues were identified:*

**ONI Number WIOA 23.23.05**

**Grievance/Complaint and Equal Employment Opportunity/Discrimination Form**  
*Applicable reference(s): 20 CFR 683.600; and FloridaCommerce FG 00-004, revised June 08, 2007.*

Of the 13 Youth participant case files reviewed, one (7.7 percent) contained a Grievance/Complaint form that was missing the date the document was signed.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Having a signed and dated Grievance/Complaint form in the file mitigates program risk in instances where a program participant may file a complaint, grievance, or request a fair hearing. A dated form documents when the form was discussed, provided to the participant, and placed in the file.

**Required Action:** In addition to the general program CAP requirements, documentation must be provided with the CAP showing that a dated copy of the Grievance/Complaint and EEO/Discrimination form has been obtained and placed in the participant’s file if the case is still active. An assurance that Grievance/Complaint and EEO/Discrimination forms will be completed in their entirety in the future including a signature and date must



also be provided with the CAP. Additionally, CSSF must provide documentation of written notification to staff informing them of the requirements.

**ONI Number WIOA 23.23.06**

**Supportive Service**  
*Applicable reference(s):* 20 CFR 680.900-970; WIOA Sections 3(59) and 134(d)(2); and Local Supportive Service Policy.

Of the six participant case files reviewed where a supportive service activity was recorded in Employ Florida, two (33.3 percent) had documentation in the files that did not match the type of supportive service entered in Employ Florida.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Failure to accurately record the type of supportive service provided to participants may negatively impact performance accountability and reporting.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide an assurance with the CAP that supportive services will be recorded in Employ Florida to match the support service documentation maintained in the participant’s case file. CSSF’s supportive services system must ensure that funds to participants are provided in the actual amount of the expenditure, are based on need, approved and allowable, are of the proper type, and the service activity and the amount matches what is entered in Employ Florida. Documentation of written notification to staff informing them of the requirements must also be provided with the CAP.

**OBSERVATIONS**

In one instance, the name of the provider was omitted when the pre-apprenticeship activity was entered in Employ Florida. It is strongly recommended that case managers identify the training provider, training course, and the source of funding used to pay for training when entering information in Employ Florida.

Additionally, an outdated 516 INS form was used to document a participant’s eligibility to work in the U.S. It is strongly recommended that case managers verify the issue dates on external forms and check for any revisions to ensure that the forms being used are current and valid.

**WIOA COMMON ISSUES**

*The following common issues were identified in the WIOA Adult/Dislocated Worker and Youth programs.*

**Finding Number WIOA 23.23.03**

**Follow-Up Services**  
*Applicable reference(s):* WIOA Section 134(c)(2)(A)(xiii) and 129 (c) (2)(I); 20 CFR 680.150 and 681.580; TEGL 19-16 and TEGL 21-16.

- Of the six Adult/Dislocated Worker participants who exited with employment, one (16.7 percent) had no case file documentation to support that follow-up services were offered.
- Of the 12 Youth participants who exited the WIOA program, one (41.7 percent) had no case file documentation to support that follow-up services were offered.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Failure to provide follow-up services can negatively impact performance and resources available to the participant.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation that follow-up services have been offered to the individuals identified if the case files are still open and active. CSSF must also provide an assurance that follow-up services will be offered or provided to all WIOA participants in the future. It is imperative to ensure that staff understand the requirements and intent of follow-up services and that an appropriate system is in place for offering and/or providing these services. Additionally, CSSF must provide documentation of written notification to staff informing them of the requirements.

### COMMON OBSERVATIONS

#### **Recording of Measurable Skills Gains**

*Applicable reference(s):* WIOA Section 116; 20 CFR Part 677.155(a)(v); and TEGL 10-16, Change 1.

- Of the 20 Adult/DW participant case files reviewed of participants enrolled in an education or training program, two (10.0 percent) did not have an MSG recorded in Employ Florida within the applicable program year. Additionally, documentation to support the MSG recorded in Employ Florida was missing in six (30 percent) participant case files.
- Of the nine Youth participant case files reviewed of participants enrolled in an education or training program, three (33.3 percent) did not have an MSG recorded in Employ Florida within the applicable program year. Additionally, documentation to support the MSG recorded in Employ Florida was missing in two (22.2 percent) participant case files.

For future reference, it is recommended that CSSF provides training to staff to ensure they understand the requirements and intent of MSGs including how to review, document, and timely record results. If technical assistance or training is needed, CSSF should contact the Workforce Training and Coordination unit at [WFSTraining@commerce.fl.gov](mailto:WFSTraining@commerce.fl.gov).

### OBSERVATION

In four instances, system closures were initiated in Employ Florida while the individuals were still participating in an activity. When a system closure takes place, it is an indication that participant case files are not managed properly which may cause services to be interrupted or discontinued. It is strongly recommended that case managers pay close attention to activity end dates and close or extend the activity if needed or required.

### WIOA SPECIAL PROJECTS

*The sample size consisted of seven participant case files for the following special projects: COVID-19 Public Health Emergency, and PY 21 At-Risk Floridians.*

*The review did not reveal any Findings, ONIs, or Observations.*

### WAGNER-PEYSER PROGRAM

*The sample size consisted of 45 participant case files (20 job seekers, 15 job orders, and 10 job seeker placements). The following issues were identified:*

#### Finding Number WP 23.23.04

##### **Job Seeker Participation, Wagner-Peyser Services and Activities, and Soft Exits**

*Applicable reference(s):* 20 CFR 651.10; TEGL 10-16; CareerSource Florida AP 099 and 115; and Employ Florida Service Code Guide.

Of the 20 job seekers reviewed, the following issues were identified:

- Eleven (55.0 percent) job seekers were not allowed to “soft exit” due to regular entry of consistent staff-assisted service codes which extended participation when no supporting documentation was available to verify that the services provided were non-informational, individualized services for the specific job seeker. In 10 of the 11 files, job seekers who were not allowed to “soft exit” had a single service code out of a set of four (106 – Provided Internet Job Search Support/Training; 114 – Staff-Assisted Job Order; 115 – Resume Preparation Assistance; or 500 – Referred to Job Over 150 Days) that were recorded every 80 to 90 days.
- Six (30.0 percent) job seekers had specific service codes entered in Employ Florida (106 – Provided Internet Job Search Support/Training; 114 – Staff-Assisted Job Order; 115 – Resume Preparation Assistance; or 500 – Referred to Job Over 150 Days); however, case notes in the files did not meet the requirements for the services provided under the respective service codes nor the requirements to continue participation.

**Recurring Issue from Previous Year:** Yes (Prior year CAP action verified; however, noncompliance continues to occur).

**Risk Impact:** Errant, undocumented, or non-staff assisted services provided to job seekers which prolong participation will result in inaccurate reporting of state and federal performance numbers and could also lead to inflated participation numbers and fraudulent claiming of placements or services.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide an assurance that CSSF staff will review and monitor entry of all WP job seeker services in Employ Florida to ensure that services fit the description of the service code(s) recorded, are adequately documented, are not solely entered to prevent a “soft exit” and extend participation, and that actual and valid services are provided, recorded, and case noted. CSSF must also provide documentation that staff have verified that actual and valid services were provided, recorded, and case noted for the identified job seekers and that continued participation was initiated/requested by the job seeker. An assurance must also be provided that CSSF staff will review the service codes recorded for job seekers with open applications in an effort to verify and document whether the service(s) should trigger or continue participation. If no staff assisted reportable services that continue participation have been provided within 90-days, the case must be allowed to soft exit.

Because this has been a repeat issue for several years and now appears to be systemic, CSSF must reevaluate the cause (e.g., lack of specific guidelines for staff to follow, whether the errors made are common to specific program staff, lack of follow-up, lack of CSSF staff and service provider training, etc.) and provide a plan of action or process with the CAP for preventing a recurrence of these issues in the future. The prior year’s review determined that the issues were with a specific service provider; however, the service provider is no longer a contracted entity and problems still exist. Therefore, CSSF’s plan of action must include more in-depth and frequent monitoring; staff training including a fixed training schedule for board, provider, and contract staff that addresses engagement, determination of participation, common exit policies, and selecting and adequately recording WP job seeker services; and peer reviews and audits as a means of cross-checking work, identifying problem areas, and taking action to reduce errors. If training assistance is needed, CSSF should contact FloridaCommerce’s training unit by sending a [Training Request Form](#) to [WFSTraining@commerce.fl.gov](mailto:WFSTraining@commerce.fl.gov).

**Finding Number WP 23.23.05**

**Job Seeker Permission for Referral**

*Applicable reference(s):* 20 CFR 651.10; TEGL 19-16; and CareerSource Florida AP 099.

Of the 10 staff-entered job seeker referrals and placements reviewed during the review period, one (10.0 percent) did not have permission for staff to refer the job seeker to a job order documented in Employ Florida.

**Recurring Issue from Previous Year:** Yes (Prior year CAP action verified; however, noncompliance continues to occur).

**Risk Impact:** Failure to document permission of staff referrals has an impact on performance reporting and can also lead to erroneous or fraudulent job seeker entry of placements.

**Required Action:** During the PY 2023-2024 review, the monitor did not observe that the above issue continued to exist. The issue is therefore considered resolved. For future reference, however, an assurance must be provided with the CAP that CSSF will take necessary steps to ensure that job seeker permissions are granted and documented prior to staff referring the job seeker to a job order. CSSF must provide, however, documentation of written notification to staff informing them of the requirements.

**Finding Number WP 23.23.06**

**Foreign Labor Certification H-2B Job Orders**

*Applicable reference(s):* 20 CFR 655.16; and FloridaCommerce Memorandum entitled “Processing H2-B, Temporary Non-Agricultural Employment Job Orders” dated June 2, 2015.

The one employer-entered H-2B job order was not reviewed and immediately placed on “hold” status in Employ Florida by CSSF. Additionally, FloridaCommerce was not notified of the H-2B job order.

Note: For future reference, when an H-2B job order is entered in Employ Florida by staff members or an employer, CSSF staff must notify FloridaCommerce staff via email and immediately place the job order on “hold” status to prevent job seekers or the LWDB from referring job seekers to a job order that ultimately may not be approved.

**Recurring Issue from Previous Year:** Yes (Prior year CAP action verified; however, noncompliance continues to occur).

**Risk Impact:** Federal approval of H-2B job orders prior to posting is crucial in ensuring employer compliance with H-2B program regulations.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation of the efforts made by staff to verify with the employer that the H-2B job order identified in the review was approved by USDOL and FloridaCommerce staff if the job order is still open. An assurance must also be provided that CSSF will take necessary steps to immediately place all future H-2B job orders on hold and notify FloridaCommerce via email. Because this is a repeat issue, CSSF must reevaluate the cause and provide a plan of action or process in the CAP for preventing a recurrence of this issue in the future including documentation of staff training and written notification to staff informing them of the requirements.

**Finding Number WP 23.23.07**

**Job Order Minimum Wage Rate Verification**

*Applicable reference(s):* Fair Labor Standards Act of 1938 as amended; 29 U.S.C. section 206; 20 CFR 680.170; Section 448.01, F.S.; and CareerSource Florida AP 099.

Of the three job orders reviewed with a wage rate listed in Employ Florida below the federal or state minimum wage, one (33.3 percent) did not have documentation that staff verified the employer would pay at least the state's minimum wage.

**Recurring Issue from Previous Year:** Yes (Prior year CAP action verified; however, noncompliance continues to occur).

**Risk Impact:** Allowing an employer to advertise or hire a job seeker at a wage rate that is less than the minimum wage could lead to minimum wage compensation violations.

**Required Action:** During the PY 2023-2024 review, the monitor did not observe that the above issue continued to exist. The issue is therefore considered resolved. For future reference, however, CSSF must provide an assurance that staff will verify and document in a case note that the employer has or will pay at least the Florida minimum wage rate when no wage rate is displayed on the job order in Employ Florida. Additionally, CSSF must provide documentation of written notification to staff informing them of the requirements.

#### Finding Number WP 23.23.08

##### **Employer-Entered Job Order Compliance Review**

*Applicable reference(s):* 20 CFR 651.10; and CareerSource Florida AP 099.

Of the eight employer-entered job orders reviewed in Employ Florida, five (62.5 percent) were missing documentation of staff review of the job order's compliance with applicable state and federal laws, rules, and guidance. Job order compliance reviews were documented anywhere from a week to six months post-display to job seekers, with some only discovered during internal compliance reviews. Additionally, one job order was reviewed, but compliance efforts were not documented by staff in the job order case notes.

**Recurring Issue from Previous Year:** Yes (Prior year CAP action verified; however, noncompliance continues to occur).

**Risk Impact:** Failure to conduct compliance reviews for employer-entered job orders can lead to companies entering job orders in Employ Florida that can violate the rights of job seekers and expose the State and LWDB to possible litigation and perhaps lead companies to defraud job seekers or acquire a job seekers personal protected information.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation that staff have conducted and documented that a compliance review of the identified job orders has taken place or a timeline of when it will take place if the job orders are still open and available. CSSF must also provide an assurance that staff will conduct and document the required steps to verify compliance for all future open job orders in Employ Florida to ensure the job orders are reviewed for compliance within two-business days. Because this is a repeat issue and appears to be systemic, CSSF must reevaluate the cause and provide a plan of action or process in the CAP for preventing a recurrence of this issue in the future including documentation of staff training. The plan must also include a completed evaluation identifying the underlying root weaknesses that cause the issue to both persist and increase in frequency.

#### Finding Number WP 23.23.09

##### **Assessments**

*Applicable reference(s):* 20 CFR 651.10; UI Handbook-NO. 401-ETA 9048; and Employ Florida Service Code Guide.

The four job seekers reviewed with assessments recorded in Employ Florida did not have documentation of the assessment in the file to support the service recorded in Employ Florida.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Absence of a complete assessment reduces staff's ability to work effectively and efficiently with participants in delivering services, tracking employability goals, and determining what participants are required to do to attain their occupational goals.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation of the LWDB's attempt to document the assessments with all required elements if the case files are still open and active. Additionally, CSSF must provide an assurance that staff will review all future assessment codes recorded in Employ Florida for open WP job seekers to ensure case notes have been recorded, required elements are individualized to the participant, and documentation has been retained identifying all required elements of the service(s) provided. Because this issue appears to be systemic, CSSF must reevaluate the cause and provide a plan of action or process with the CAP for preventing a recurrence of this issue in the future including documentation of staff training and written notification to staff informing them of the requirements.

#### **ONI Number WP 23.23.07**

##### **Job Seeker Referrals Pending Review**

*Applicable reference(s):* CareerSource Florida AP 099.

Forty-four job seekers had pending referrals for suppressed job orders that were not reviewed by CSSF staff within the required 72-hour period.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Failure to review and approve job seeker referrals in a timely manner may cause the job seeker to potentially miss an employment opportunity if he/she is qualified and not referred to the position prior to the position's closing date.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide an assurance that staff have or will regularly review the "Referrals Pending Review" to ensure all future referrals to suppressed job orders in Employ Florida are reviewed within 72 hours. An assurance must also be provided that CSSF staff will take necessary steps to track, document, and increase the frequency of monitoring of pending referrals in Employ Florida. Documentation of staff training and written notification to staff informing them of the requirements must also be provided with the CAP.

#### **REEMPLOYMENT SERVICES AND ELIGIBILITY ASSESSMENT PROGRAM**

The RESEA program review focused on CSSF's compliance with the requirements of the grant to assist reemployment assistance claimants in returning to work faster by connecting claimants/participants with in-person assessments, and reemployment services and opportunities to further their reemployment goals and successful employment outcomes.

***The sample size consisted of five participant case files. The review did not reveal any Findings, ONIs, or Observations.***

#### **CAREER CENTER CREDENTIALING**

The career center credentialing review focused on ensuring administrative requirements and records were posted and maintained, that front-line staff had completed all required Florida Certified Workforce Professional Tier I certification and continuing education courses.

***The review did not reveal any Findings, ONIs, or Observations.***

## JOBS FOR VETERANS STATE GRANT PROGRAM

*The sample size consisted of 15 participant case files. The following issues were identified:*

### Finding Number JVSG 23.23.10

#### **Veteran Priority of Service (POS)**

*Applicable reference(s): 20 CFR 1010; FloridaCommerce AP 096, 102, and 111.*

Of the 15 veteran case files reviewed, five (33.3 percent) did not have POS 189 service code case notes that were inclusive of entitlements and services available to veterans within the career center and other educational programs.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Noncompliance has an impact on veteran service delivery and may result in a negative federal review of the Veterans Program.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation that staff have made or initiated contact to verify veteran status and ensure POS was provided if the case is still active. CSSF must also ensure that the 189-service code along with a proper case note is recorded on the Wagner-Peyser application if no automated 089 code is present. Additionally, CSSF must ensure that front-line staff are trained to always record the POS activity code during the screening process and prior to DVOP referral (if applicable). An assurance must also be provided with the CAP that all requirements for determining POS for veterans will be met as well as a plan or process to prevent a recurrence of this issue in the future including routine monitoring, staff training, and written notification to staff informing them of the requirements.

### Finding Number JVSG 23.23.11

#### **Veteran Objective Assessment Wizard**

*Applicable reference(s): CareerSource Florida AP 117.*

Of the 15 veteran case files reviewed, six (40.0 percent) did not have documentation of completion of the objective assessment wizard in Employ Florida or did not follow the requirements set forth in policy.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Failure to complete the assessment can result in staff's inability to work effectively and efficiently with participants and may also have an impact on veteran service delivery and performance which may result in a negative federal review of the Veterans Program.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation that staff have attempted to complete the Objective Assessment wizard in Employ Florida for the identified participants if the cases are still active. CSSF must also provide an assurance that DVOP staff will include a case note (located on the Objective Assessment Summary General tab) that includes the SBE or special population group which affirms the participants' eligibility for DVOP specialist services as well as a summary of the assessment findings. Because of the number of instances this occurred, a plan of action or process to prevent a recurrence of this issue in the future must also be provided with the CAP including documentation of JVSG training and written notification to staff informing them of the requirements.

### Finding Number JVSG 23.23.12

#### **Veteran IEP Updates/Contacts**

*Applicable reference(s): CareerSource Florida AP 102 and 117.*

Of the 15 veteran case files reviewed, the following issues were noted:

- One (6.7 percent) participant's IEP did not include an employment goal and the necessary objectives to complete that goal.
- Five (33.3 percent) did not document that the IEPs were reviewed/updated (service code V04) with the veterans within 30 days of the IEP creation to ensure the veterans' progress in completing the objectives.
- Four (26.7 percent) did not have documentation recorded in Employ Florida (service code V09) indicating consistent contact from a DVOP specialist at least once every 30 days during the review period.
- Three (20.0 percent) participant IEPs did not include the necessary objectives or did not follow the S.M.A.R.T. principles necessary to complete the employment goals.

#### **Recurring Issue from Previous Year: No.**

**Risk Impact:** Absence of identified and specific goals and objectives and a regular review of a veteran's IEP and subsequent progress reduces staff's ability to work effectively and efficiently with veterans in delivering services, tracking employability goals, completion of objectives, and determining what additional steps the veteran is required to do to attain their goals. Noncompliance may also lead to veteran complaints, negative results of federal audits, and inaccurate or invalid state or federal reporting.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide an assurance that DVOP staff will review and ensure that all subsequent IEPs will be updated within 30 days of creation and, at a minimum, every 30 days thereafter and that case notes will be recorded identifying all contact and required elements of the service(s) provided. The updates to the IEP must be recorded by service code V04 (JVSG – Individual Employment Plan Update) and include a case note that describes the updates made to the employment plan (e.g., objective added/completed, additions to goal/objective description, etc.). CSSF must also ensure that staff create effective IEPs that follow the S.M.A.R.T. principles to create goals and objectives that assist the veteran in reaching their employment goal. Additionally, CSSF must provide documentation of staff training and written notification to staff informing them of the requirements.

### Finding Number JVSG 23.23.13

#### **Veterans Initial Intake Screening**

*Applicable reference(s): CareerSource Florida AP 102 and 117; and Employ Florida Service Code Guide.*

Of the 15 veteran case files reviewed, the following issues were noted:

- One (6.7 percent) participant did not have a Veteran Intake Screening-DVOP Services (159) activity code recorded in Employ Florida.
- Three (20.0 percent) participants were missing required elements that are to be documented in the case note accompanying the Veteran Intake Screening-DVOP Services (159). Note: All veterans must be provided with the Veterans Intake form to determine eligibility to work with the DVOP specialist. The information on the form must be recorded in Employ Florida using the Veterans Intake code (159) and a case note. The initial intake screening must document specific required information, including the specific SBE for the veteran and whether the veteran was referred to the DVOP specialist.



**Recurring Issue from Previous Year: No.**

**Risk Impact:** Failure to screen, identify, and accurately document and record veteran program intake could affect veterans service delivery and limit veterans from receiving qualifying services.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation that staff have initiated efforts to record the veteran intake information in Employ Florida using the 159-intake code if the case is still active. CSSF must also provide an assurance that all veterans will be provided with the Veterans Intake form and that the results will be recorded in Employ Florida using the veteran's intake code 159 in the future regardless of the outcome at intake. CSSF must also provide documentation of JVSG training to other CSSF staff on intake and eligibility and how to record the veteran information in Employ Florida.

#### **ONI Number 23.23.08**

##### **Veteran Service/Activity Code Use, Entry, and Documentation**

*Applicable reference(s):* CareerSource Florida AP 117; and Employ Florida Service Code Guide.

Of the 15 cases reviewed, the following issues were noted:

- Three (20.0 percent) participants with Specialized Assessment (V02) Service Codes did not include all required information documented in the case notes.
- Five (33.3 percent) participants with Individual Career Counseling (V03) Service Codes recorded did not include all required information documented in the case notes.
- One (6.7 percent) participant with a Workforce Preparation Activities (V08) Service Code recorded did not include all required information documented in the case notes.
- Nine (60.0 percent) participants had service codes that were used incorrectly and/or not in compliance with the Employ Florida Service Code Guide.
- One (6.7 percent) participant was missing a case note indicating that the individual was referred to the DVOP by an eligible partner program.
- Three (20.0 percent) participants had significant gaps between services.

**Recurring Issue from the Previous Year: No.**

**Risk Impact:** The incorrect use of service codes or using service codes not in compliance with the EF Service Code Guide or Administrative Policy 117 reduces staff's ability to work effectively and efficiently in line with the veterans' needs. This also complicates matters if the veteran has been transferred to a different staff member when determining services provided to the veteran and remaining services needed. Noncompliance may also lead to veteran complaints, negative results of federal audits, and inaccurate or invalid state or federal reporting.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide an assurance that DVOP specialists will ensure that service codes and all accompanying case note documentation are used correctly and in compliance with the Employ Florida Service Code Guide. Because of the number of coding, case note, and other documentation issues, a plan of action or process to prevent a recurrence of these issues in the future must be provided with the CAP including documentation of JVSG training to other LWDB staff along with written notification to staff informing them of the requirements.

## MIGRANT AND SEASONAL FARMWORKERS

The MSFW review focused on compliance with the MSFW required services and outreach under the Wagner-Peyser Act, as amended, and federal guidelines that mandate the service delivery to MSFWs through the public labor exchange system.

### Management Review and Operational Practices of the Significant Career Centers

CSSF's MSFW significant multilingual career center is located in Homestead, Florida. The SMA conducted a desktop review of the significant career center to ensure the following credentialing requirements had been met: posters, signage, facility accessibility and accommodations, MSFW applications, job orders, MSFW Service Level Indicators Report, MSFW Outreach Services Reports, the Employment Service Complaint System, as well as any other program requirements.

Overall, the MSFW outreach program in the Homestead significant career center appeared to be managed in accordance with prescribed standards and the required provision of services to MSFWs; however, the following issue was identified during the management and operational review.

#### Finding Number MSFW 23.23.14

##### **MSFW Service Level Indicators Report**

*Applicable reference(s):* 20 CFR 653; FloridaCommerce FG 03-040; Migrant Service Level Indicators Report; and Local Plan.

Federal and state guidance require specific services be provided to MSFW customers on an equal level as all other customers and that the career centers meet all MSFW Equity Ratio Indicators and at least two of the three Minimum Service Level indicators.

The Homestead Significant Career Center did not meet four Equity Ratio Indicators and three Minimum Service Level Indicators during the review period as indicated on the MSFW Service Level Indicators Report. The Equity Ratio Indicators not met were received staff-assisted career guidance services; received unemployment insurance claim assistance; staff-assisted job search activities; and received individualized career service. The Minimum Service Level Indicators not met were individuals placed in jobs; median earnings of individuals in unsubsidized employment; and individuals placed long term in non-agricultural jobs.

**Recurring Issue from Previous Year:** Yes (Prior year CAP verified; however, noncompliance continues to occur).

**Risk Impact:** This data is used for reporting purposes and unmet indicators impact federal performance reporting for the state.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation to support efforts made by staff to refer and place MSFWs in jobs including long term non-agricultural jobs, as well as monitoring the MSFW Service Level Indicators Report regularly to identify service gaps to ensure compliance. Because this is a repeat issue, CSSF must reevaluate the cause (e.g., lack of specific guidelines for staff to follow, whether the errors made are common to specific program staff, lack of follow-up, etc.) and provide a plan of action or process with the CAP including documentation of staff training and written notification to staff of the requirements, as well as internal controls that will be put in place to prevent a recurrence of these issues in the future.

**Participant Case File Review**

*The sample size consisted of 16 participant case files.*

*The following issues were identified:*

**Finding Number MSFW 23.23.15**

**MSFW Applications**

*Applicable reference(s): 20 CFR 653; FloridaCommerce FG 03-040; Florida Agricultural Services Outreach Plan; and MSFW Desk Aid.*

Two MSFW applications entered in Employ Florida were incomplete with no prior work history, crops/crop codes or case notes, and the 511N Form was not provided, explained, or recorded in Employ Florida. Additionally, several MSFW applications recorded service code 173 (temporary shelter assistance); however, referrals were made for permanent housing assistance.

Note: Full applications must be taken for MSFWs and must contain certain information as required by Federal law and State guidance unless it is specifically stated that the MSFW declines a full application. MSFWs must be provided with the 511N Form and the form must be explained in a language easily understood. Additionally, referrals to supportive services must be conducted based on the individual needs of MSFW.

**Recurring Issue from Previous Year:** Yes (Prior year CAP verified; however, noncompliance continues to occur).

**Risk Impact:** These issues impact MSFW service delivery and performance reporting. They may also limit job training opportunities and lead to possible farmworker civil rights violations.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide an assurance that staff will review all MSFW applications recorded subsequent to the review and ensure the applications contain all necessary requirements. Because this is a repeat issue, a plan of action or process to prevent a recurrence of this issue in the future must be provided with the CAP including documentation of staff training, written notification to staff, and the efforts career center staff will take to ensure MSFW applications contain all requirements and services provided to MSFWs and that the services are accurately recorded in Employ Florida. For future reference, CSSF staff should keep a copy of the MSFW Desk Aid as a quick reference guide to assist them in managing applications and services for MSFWs.

**Finding Number MSFW 23.23.16**

**Agricultural Job Orders**

*Applicable reference(s): 20 CFR 653; FloridaCommerce FG 03-040; Migrant and Seasonal Worker Protection Act.*

Three agricultural job orders were missing specific days and hours to be worked, unit of measurement or capacity of measurement, and the job site location. Additionally, one job order contained two different employment positions, each describing different job duties.

**Recurring Issue from Previous Year:** Yes (Prior year CAP verified but noncompliance continues to occur).

**Risk Impact:** Noncompliance could lead to jobseekers being referred to employment where they may be exposed to violations of labor laws if certain information is not included on the job orders.

**Required Action:** In addition to the general required CAP actions, CSSF must provide an assurance that staff will review or have reviewed all agricultural job orders recorded subsequent to the review and ensure the job order descriptions contain all necessary requirements. Complete job orders pertaining to the terms and conditions of employment allow MSFWs to make informed employment decisions. Because this is a repeat issue, the LWDB must reevaluate the cause and provide a plan of action or process with the CAP including documentation of staff training, written notification to staff informing them of the requirements, as well as controls that will be put in place to prevent a recurrence of this issue in the future.

**Finding Number MSFW 23.23.17**

**MSFW Outreach Services and Reports**

*Applicable references: 20 CFR 653; FloridaCommerce FG 03-040.*

A review of CSSF’s Outreach Services to MSFWs Reports revealed that CSSF did not meet the quality and MSFW outreach contact goal requirements during the review period. Additionally, outreach staff did not coordinate and document joint WIOA Title I sec. 167 Grantee outreach activities to MSFWs.

**Recurring Issue from Previous Year:** Yes (Prior year CAP was verified; however, noncompliance continues to occur).

**Risk Impact:** These issues impact MSFW service delivery and performance reporting. They also limit job and training opportunities and can lead to possible farmworker civil rights violations.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation of the efforts the significant career center staff will take to meet the required quality and MSFW outreach contact goal requirements. Because this is a repeat issue, CSSF must reevaluate the cause of continuing problems and provide a plan of action with the CAP, including the routine review of MSFW Outreach Services Reports and written notification to outreach staff informing them of these requirements. The plan must also include documentation of staff training and other process controls that will be put in place for locating and contacting MSFWs outside of the significant career center to prevent a recurrence of this issue in the future.

Note: Federal regulations require outreach staff conduct especially vigorous outreach activities in the service areas where MSFWs live, work, and congregate to locate and contact MSFWs not reached by normal intake activities conducted at the significant career centers. Outreach staff must also coordinate and document joint outreach activities with their WIOA Title I sec. 167 Grantee partners. CSTB should ensure that outreach activities are expanded to locations, agencies, and employers not regularly visited by outreach staff. Not expanding outreach services in these areas may be one of the causes for not meeting outreach goals.

**GENERAL COMMENTS/TECHNICAL ASSISTANCE**

During the review, the SMA provided technical assistance and guidance to CSSF staff on the requirements of outreach staff to provide referrals to supportive services and/or career services in which an individual or family member of a MSFW may be interested. Outreach staff must also assist MSFWs in making appointments and arranging transportation for the MSFW or family member to and from the career center or other appropriate agencies. As a reminder of this requirement, the SMA provided CSSF with a copy of CareerSource Florida AP 03-040 as well as Federal regulations.

During conference calls with CSSF staff, the SMA also discussed the increase of H-2A Temporary Agricultural Program workers in the service area. CSSF was reminded that H2-A workers are not excluded from the MSFW definition and referrals to supportive services may be provided. CSSF staff may not make employment referrals

or placements of H-2A workers because doing so may affect a contractual employment agreement between the H-2A worker and employer.

CSSF was also reminded that it is not uncommon for the estimated number of MSFWs in a service area to increase or decrease depending on the crop season, or migration of workers or changes in the agricultural industry. A fluctuation in the estimated number of MSFWs may not be construed by CSSF to engage in the termination or decrease of outreach activities, career, or employment services to MSFWs. Outreach staff should conduct outreach services beyond the service areas to locate and contact MSFWs who are unable to visit the career center due to transportation barriers or other barriers preventing MSFWs access to employment and career services.

#### IV. FINANCIAL DISCLOSURE REVIEW

The Financial Disclosure review focused on determining CSSF's compliance with financial disclosure requirements as referenced in Chapters 112.3145 and 445.07, F.S.; and CareerSource FG-075.

***The review did not identify any Findings or ONIs; however, the following Observation was noted:***

##### OBSERVATION

Two new CSSF board members did not file a financial disclosure statement within 30 days of their appointment date or by the September 1 date. CSSF must ensure that new board members file a statement of financial interest for the appropriate fiscal year within 30 days of appointment. CSSF should also develop a matrix of requirements for tracking and timely advising board members of financial filing requirements and following up to ensure this has been done.

Note: In accordance with Chapters 112.3145 and 445.007, Florida Statutes; and FloridaCommerce FG-075; local board members must file their financial disclosures by July 1, or no later than September 1, of each year.

#### V. COLLECTION OF DEMOGRAPHIC DATA

The purpose of this section of the review is to determine compliance with the nondiscrimination and equal opportunity provisions of 29 CFR Part 37 and FloridaCommerce's Guidelines for Compliance with Section 188 of WIOA regarding Collection of Demographic Data.

***The review did not reveal any Findings, ONIs, or Observations.***

#### VI. MANAGEMENT REVIEW PROCESS

The purpose of this review is to determine whether CSSF is implementing requirements associated with local merit staffing responsibilities for FloridaCommerce staff assigned to work under the functional supervision of CSSF, local sector strategy implementation, and local board governance activities.

**The following issues were identified:**

**Finding 23.23.18**

**Bylaws**

*Applicable reference(s):* 20 CFR 679.300; Section 445.003, F.S.; and CareerSource AP 110.

Administrative Policy 110 states that the LWDB must ensure its bylaws and other board requirements are up-to-date and aligns with requirements of WIOA and state policy. CSSF's bylaws were not current and missing several requirements such as:

- The bylaws do not describe the purpose and responsibilities of the local board which include functions such as setting policy, establishing operational oversight, strategic planning, local board authority, and hiring of the executive director.
- The bylaws do not describe the term limits of the local board and how the term appointments will be staggered to ensure only a portion of the local board memberships expire each year.
- The bylaws do not describe the nomination process used to select the local board chair and the board members.
- The bylaws do not describe the proxy and alternative designee process that will be used when a board member is unable to attend a meeting or a process to assign a designee pursuant to 20 CFR 679.110(d)(4).
- The bylaws do not describe the use of technology used to promote board member participation.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Outdated bylaws do not provide consistency, clarification, and authorities of the LWDB which could lead to violations in the operation, administrative, management, and fiduciary functions of the board.

**Required Action:** During the PY 2023-2024 review, the monitor did not observe that the above issues continued to exist. Although it appears that the issues were corrected, a copy of the updated and approved bylaws must be provided with the CAP that includes all necessary requirements in accordance with law and policy.

**Finding 23.23.19**

**Local Board Membership Training**

*Applicable reference(s):* CareerSource Florida AP 110.

CSSF did not provide documentation to support that three new local board members had completed the new member orientation within six months of appointment. Additionally, CSSF did not provide documentation of annual training completion for several local board members.

**Recurring Issue from Previous Year:** No.

**Risk Impact:** Lack or absence of orientation and annual and refresher training may affect board member decision making. Additionally, they may not be aware of policies, procedures, and requirements of the local board.

**Required Action:** In addition to the general program CAP requirements, CSSF must provide documentation with the CAP that orientation and refresher training has been or will be provided to the outstanding board members including a timeline for completion. CSSF must also provide an assurance that all board members will complete orientation and annual training by the specified deadlines in the future. Additionally, CSSF must develop specific procedures, processes, and/or guidelines on board governance requirements including developing a matrix of

requirements for tracking and timely advising board members of training as well as other requirements and following up to ensure this has been done. A copy of the procedures must be provided with the CAP.

**Finding 23.23.20**

**Sunshine Provisions, Transparency and Posting Requirements**  
*Applicable reference(s): 20 CFR 679.370-679.410; Section 445.003.009 and Section 445.007, F.S.; CareerSource Florida Ethics and Transparency Policy 2018.09 and 26.A.1.*

The following transparency and posting requirements were missing from CSSF’s website at the time of the review:

- Holiday closures.
- Exhibit E (Executive Compensation Report) signed by the chief financial officer or designee.
- Most recent IRS Form 990.

**Recurring Issue from Previous Year: No.**

**Risk Impact:** Lack of required website postings does not ensure the public’s right to openness and to know what the board is doing. It ensures public access to records and meetings and that LWDBs are conducting business with the highest level of integrity, accountability, and transparency.

**Required Action:** During the PY 2023-2024 review, the monitor did not observe that the above issues continued to exist. This issue is therefore considered resolved and no further action is required. For future reference, however, please ensure that the above documents and information are updated and posted in a conspicuous website location to ensure they are readily accessible to the public.

**VII. MANAGEMENT INFORMATION SYSTEMS**

The MIS security check focused on the effectiveness of CSSF’s information security controls and whether business processes and policies are in place that protect FloridaCommerce’s data and IT resources and complies with FloridaCommerce’s IT guidelines and FloridaCommerce’s Grantee/Subgrantee agreement requirements.

**VIII. TRAINING AND TECHNICAL ASSISTANCE**

Lack of staff training may be one of the causes for the number of issues identified in the report. Although technical assistance was provided during the course of the review, the program area will begin proactive outreach to CSSF and provide program specific training and technical assistance on documentation requirements, understanding expectations, and positive practices to help alleviate or address issues such as those identified in the report. Training will be coordinated with OSPS’s training unit as part of their annual training plan. However, any questions or if immediate training or technical assistance in any of the program review areas is needed, CSSF should contact the respective OSPS units at the following email addresses or by sending a [Training Request Form](#) to WFSTraining@commerce.fl.gov

For questions and/or technical assistance in any of the program review areas, CSSF should contact OSPS at the following email addresses:

- WT – [WTPProgram@commerce.fl.gov](mailto:WTPProgram@commerce.fl.gov)
- SNAP – [SNAPETProgram@commerce.fl.gov](mailto:SNAPETProgram@commerce.fl.gov)
- WIOA – [WIOA@commerce.fl.gov](mailto:WIOA@commerce.fl.gov)

- TAA – [TAA@commerce.fl.gov](mailto:TAA@commerce.fl.gov)
- WP – [Wagner.Peyser@commerce.fl.gov](mailto:Wagner.Peyser@commerce.fl.gov)
- RESEA – [RESEA@commerce.fl.gov](mailto:RESEA@commerce.fl.gov)
- FLC – [H-2A.JobOrder@commerce.fl.gov](mailto:H-2A.JobOrder@commerce.fl.gov) and [H-2BJobOrder@commerce.fl.gov](mailto:H-2BJobOrder@commerce.fl.gov)
- MSFW – [State Monitor Advocate \(via direct email\)](#)
- JVSG – [VETS@commerce.fl.gov](mailto:VETS@commerce.fl.gov)

## CORRECTIVE ACTION PLAN REQUIREMENTS

A CAP is required to address how CSSF will correct any programmatic and financial management findings and ONIs identified in the report. For the noted deficiencies, corrective actions and recommendations have been provided to help respond to the issues identified, develop and implement processes that result in positive program practices and performance outcomes, and to improve the quality and integrity of the data collected.

### IX. ENTRANCE AND EXIT CONFERENCE ATTENDEES:

A joint programmatic and financial monitoring entrance conference with CSSF staff was conducted on June 27, 2023. The programmatic exit conference was conducted on June 30, 2023; however, the financial monitoring exit conference was conducted on May 31, 2024. The entrance/exit conference attendees are listed below.

NAME	Agency	Entrance Conference	Exit Conference
Andy Windsor	FloridaCommerce (Review Lead)	x	x
Vincent Lynn	FloridaCommerce	x	x
Sharmarie Gray	FloridaCommerce	x	x
Minerva Figueroa	FloridaCommerce	x	x
Terry Wester-Johnson	FloridaCommerce	x	x
Jill Lanier	FloridaCommerce	x	x
Tameka Austin	FloridaCommerce	x	x
Vincent Lynn	FloridaCommerce	x	x
Matrecia Bryant	FloridaCommerce	x	x
Sanchez Emanuel	FloridaCommerce	x	x
India Prehay	FloridaCommerce	x	x
Rick Beasley	CSSF	x	x
Yian Perrin	CSSF	x	x
Jarvis Washington	CSSF	x	x
Travis Kelly	CSSF	x	x
Jessica Williams	CSSF	x	x
Teresa Hechavarria	CSSF	x	x
The financial monitoring exit conference was conducted on May 31, 2024. The entrance/exit conference attendees are listed below.			
Yvette McCullough	FloridaCommerce	x	x
Kimberly Ferree	FloridaCommerce	x	x
Delaine Arrington	FloridaCommerce	x	x
Rick Beasley	CSSF	x	x





**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 8/22/2024

**AGENDA ITEM NUMBER:** 7

**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 \$651,878 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 (SFWIB) has received multiple Notices of Fund Availability (NFA) from the Florida Department of Commerce (formerly the Department of Economic Opportunity).

Below is a detailed list of all the funding notices allocated to Workforce Development Area 23. These funds will support various employment and training service programs. This list is provided for the Council's review.

<b>Date Received</b>	<b>NFA #</b>	<b>Funding / Program</b>	<b>Initial Award</b>	<b>Award Increase</b>	<b>Total Award Amount</b>	<b>Award Purpose</b>
5/6/2024	043278	Local Veterans	\$ 28,686	\$ 5,204	\$ 33,890	To hire FL DOC LVER staff to serve veterans and conduct outreach to employers to increase employment opportunities for veterans.
6/10/2023	043729	WIOA - AMT Initiative	N/A	\$ 237,780	\$ 237,780	To provide funding for implementing the Automated Monitoring Tool (AMT)

7/24/2023	043932	Rapid Response (Layoff Aversion)	N/A	\$ 408,894	\$ 408,894	To provide support for staff engaged in rapid response activities.
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<b>TOTAL</b>			<b>\$ 33,890</b>	<b>\$ 651,878</b>	<b>\$ 685,768</b>
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**FUNDING:** Workforce Funding

**PERFORMANCE:** N/A

*NO ATTACHMENT*



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 8/22/2024

**AGENDA ITEM NUMBER:** 8

**AGENDA ITEM SUBJECT:** EXTERNAL INDEPENDENT AUDIT

**AGENDA ITEM TYPE:** **APPROVAL**

**RECOMMENDATION:** SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to renew the contract for external independent auditing services with BCA Watson Rice LLP., as set forth below.

**STRATEGIC GOAL:** **STRONG WORKFORCE SYSTEM LEADERSHIP**

**STRATEGIC PROJECT:** **Strengthen workforce system accountability**

**BACKGROUND:**

On August 17, 2023, the Board approved the recommendation to contract with BCA Watson Rice LLP after they were chosen as the successful respondent to a SFWIB Request for Qualifications. This RFQ sought responses from experienced and capable Certified Public Accounting firms to provide a single audit of the SFWIB in accordance with the Federal Single Audit Act, Office of Management and Budget Circular A-133, Florida Single Audit Act, and Department of Economic Opportunity Final Guidance 05-019.

In October 2023, SFWIB executed a contract with BCA Watson Rice LLP for program year 2023-2024, with an option to extend the agreement at its current terms for an additional two one-year periods. BCA Watson Rice has provided excellent service to our staff, and therefore, we recommend that the council advise the Board to renew the auditing services contract for program year 2024-2025.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*NO ATTACHMENT*