



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE AND EFFICIENCY
COUNCIL MEETING
THURSDAY, OCTOBER 17, 2024
8:45 A.M.**

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

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

AGENDA

1. Call to Order and Introductions
2. Public Comment
3. Approval of Finance and Efficiency Council Meeting Minutes
 - A. August 22, 2024
4. Information - Financial Report - August 2024
5. Information - Bank Reconciliation - August and September 2024
6. Recommendation as to Approval to Accept Workforce System Funding
7. Recommendation as to Approval of the Florida Department of Commerce 2024-2025 Internal Control Questionnaire and Assessment

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



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/17/2024

AGENDA ITEM NUMBER: 2

AGENDA ITEM SUBJECT: PUBLIC COMMENT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **National leader in an ROI-focused enterprise**

BACKGROUND:

N/A

FUNDING: N/A

PERFORMANCE: N/A

NO ATTACHMENT

2A. FEC Meeting Minutes – June 20, 2024

SFWIB Chairman Gibson announced the consideration of minutes from the June 20, 2024 and allowed the members to review before considering a motion.

Motion: Ms. Glean-Jones to approve the June 20, 2024 Finance and Efficiency Council Meeting minutes.

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

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

3. Information - SFWIB Unaudited Financial Report – June, 2024

SFWIB Chairman Gibson introduced the item; Ms. Bennett presented unaudited financials for June 2024, emphasizing that the financials were a preliminary snapshot of the soft close.

She continued by addressing the expenditure rates, any budget variances, and their corresponding explanations. For the newer members of the Council, Mr. Beasley provided further details on how the financials are summarized according to different funding sources.

Mr. Beasley responded to an inquiry regarding the Summer Youth Internship Program by providing a more comprehensive explanation of how youth summer programs are displayed in the financials. Ms. Bennett also provided further details on the financial adjustments required to accommodate a different program year structure for Miami-Dade County Public Schools.

Chairman Gibson inquired about a few of the summer youth programs, which appeared to be void of activity. Ms. Bennett reviewed the year-end process with the Council and advised of the deadlines that educational partners are given to submit all required invoices or documentation in advance to the year-end close. Additionally, Mr. Beasley advised that payment for any approved program would be withheld until we have received a fully executed contract, even if funds have been allocated, such as the case with FMU and St. Thomas University.

The Children's Trust in Miami-Dade County Public Schools was also discussed in relation to the integration of charter school students into summer youth programs. The focus has shifted from the allocation of funds to students in specific educational institutions to the ensuring that all children have the opportunity to learn, regardless of whether they are homeschooled, enrolled in charter schools, or participating in virtual learning.

There was continued discussion around our educational partners and available summer youth programs. Mr. Beasley advised that he will speak with Mr. Mantilla about the possibility of virtual students participating in Summer Youth Employment Programs.

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

4. Information – Bank Reconciliation – June & July, 2024

SFWIB Chairman Gibson introduced the item; Ms. Bennett reviewed the bank reconciliation reports for June and July 2024.

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

5. Information – Fiscal Monitoring Activity Report

SFWIB Chairman Gibson introduced the item; Ms. Bennett reviewed the OCI Fiscal Monitoring Report for the period of June 1, 2024 through July 31, 2024.

Two service providers were included in the report – Cuban American National Council, Inc. (CNC) and Miami Dade College (MDC). Ms. Bennett reviewed the outcomes with the Council. More information is available for review in the August 22, 2024 SFWIB Finance and Efficiency Council Meeting agenda packet.

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

6. Information – Florida Commerce Quality Assurance Report

Chairman Roth introduced the item; Mr. Beasley advised that CSSF staff recently received the monitoring report for PY2022-2023. Last week, CSSF staff participated in a conference call with the state to thoroughly review and discuss the results. To ensure that the Council is cognizant of the findings outlined in the report, many of which were already addressed in advance of receiving the report, Mr. Beasley conducted a comprehensive overview of the findings and any resolutions implemented to date. (i.e., the Automated Monitoring Tool).

During the next regularly scheduled meeting of the Executive Committee, we will be present the Corrective Action Plan for review.

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

7. Approval – Additional Workforce System Funding

SFWIB Chairman Gibson introduced the item; Mr. Beasley subsequently presented the request to accept an additional \$651,878 in additional Workforce System Funding for the local veterans program, the WIOA-AMT Initiative, and the Rapid Response Program (Layoff Aversion).

The allocation amounts for the Rapid Response/Layoff Aversion Program are forthcoming.

Motion: Mr. Datorre to recommend to the board the approval of the acceptance of additional workforce system funding in the totaling \$651,878.

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

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

8. Approval – External Independent Audit

SFWIB Chairman Gibson introduced the item; Mr. Beasley presented the request to renew the contract with BCA Watson and Rice, LLP, for external auditing services.

Motion: Mr. Datorre to recommend to the board the approval to renew the contract with BCA Watson and Rice, LLP for external auditing services. Mr. Scott seconded the motion; **item is passed without dissent.**

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 9:25am.



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/17/2024

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: FINANCIAL REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently. Accordingly, the attached un-audited financial report for the month of August 2024 is being presented for review by the Board members.

Footnote: The Unrestricted Fund Balance is \$375,959.00

Budget Variance Explanations

- The expenditure rate for Headquarters costs is 16.0%. The actual expenditure rate is 1.0% lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 13%. The actual expenditure rate is 4% lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 7.5%. The actual expenditure rate is 9.5% lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 41%. The actual expenditure rate is 24% higher than the projected rate.

- The expenditure rate for Facilities costs is 8.6%. The actual expenditure rate is 8.4% lower than the projected expenditure rate.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2024 THRU AUGUST 31, 2024
(UNAUDITED)

**Accompanying Notes to the Financial Report (unaudited)
For the Period of July 1, 2024 through August 31, 2024**

The initial two months of the new fiscal year appears to be following the historical trend for the period. The projected expenditure rate for the two month period is 17%. It is noted that the variances for the reporting period are mainly due to timing issues.

Budget Variance Explanations

- The expenditure rate for Headquarters costs is 16.0%. The actual expenditure rate is 1% lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 13%. The actual expenditure rate is 4% lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 7.5%. The actual expenditure rate is 9.5% lower than the projected expenditure rate
- The expenditure rate for Other Programs and Project costs is 41%. The actual expenditure rate is 24% percent higher than the expenditure rate. It is noted that the variance is due to the completion of the summer programs during the reported period.
- The expenditure rate for Facilities costs is 8.6%. The actual expenditure rate is 8.4% lower than the projected expenditure rate.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
AGENCY SUMMARY
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 13,224,099	\$ -	\$ 408,894	\$ 13,632,993	\$ 58,491	\$ 13,670,502	0.4%
TANF	\$ 12,869,712	\$ -	\$ -	\$ 12,869,712	\$ 1,428,374	\$ 11,441,338	11.1%
DEO	\$ 1,688,387	\$ -	\$ 304,965	\$ 1,993,352	\$ 199,455	\$ 1,793,896	10.0%
Second Year Allocation from FY 22-23	\$ 15,010,803	\$ -	\$ 11,762	\$ 15,022,565	\$ 2,624,159	\$ 12,398,405	17.5%
Other	\$ 213,329	\$ -	\$ 96,000	\$ 309,329	\$ 69,454	\$ 143,875	22.5%
Total Revenue	\$ 43,006,329	\$ -	\$ 821,621	\$ 43,827,950	\$ 4,379,933	\$ 39,448,017	10.0%
Expenditures:							
Headquarter Costs	\$ 8,277,261	\$ -	\$ 564,641	\$ 8,841,902	\$ 1,412,844	\$ 7,429,058	16.0%
Adult Services	\$ 12,665,959	\$ -	\$ (232,477)	\$ 12,433,482	\$ 1,619,230	\$ 10,814,252	13.0%
Youth Services	\$ 6,344,148	\$ (172,950)	\$ -	\$ 6,171,198	\$ 461,154	\$ 5,710,044	7.5%
<i>Set Aside</i>	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	0.0%
Facilities Costs	\$ 5,200,071	\$ -	\$ 39,457	\$ 5,239,528	\$ 450,894	\$ 4,788,633	8.6%
Training & Support Services	\$ 10,018,890	\$ 1,930,331	\$ (2,150,000)	\$ 9,799,221	\$ 90,061	\$ 9,709,159	
<i>Allocated Funds</i>	\$ 6,018,890	\$ 291,140	\$ -	\$ 6,310,030	\$ 90,061	\$ 6,219,969	1.5%
<i>Set Asides</i>	\$ 4,000,000	\$ 1,639,190	\$ (2,150,000)	\$ 3,489,190	\$ -	\$ 3,489,190	
Other Programs & Projects	\$ -	\$ (1,757,381)	\$ 2,600,000	\$ 842,619	\$ 345,749	\$ 496,870	41.0%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	0.0%
<i>Summer Youth Employment (City of Opa-Locka)</i>	\$ -	\$ (79,491)	\$ 100,000	\$ 20,509	\$ 3,992	\$ 16,517	19.5%
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ (156,890)	\$ 200,000	\$ 43,110	\$ 39,893	\$ 3,217	92.5%
<i>MIDCPS Summer Youth Internship - 2023</i>	\$ -	\$ (1,521,000)	\$ 2,000,000	\$ 479,000	\$ 301,864	\$ 177,136	63.0%
Total Expenditures	\$ 43,006,329	\$ -	\$ 821,621	\$ 43,827,950	\$ 4,379,933	\$ 39,448,017	10.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WIOA ADULT
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 4,801,271			\$ 4,801,271		\$ 4,801,271	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 3,603,342			\$ 3,603,342	\$ 627,733	\$ 2,975,608	17.4%
Other				\$ -			
Total Revenue	\$ 8,404,613	\$ -	\$ -	\$ 8,404,613	\$ 627,733	\$ 7,776,880	7.5%
Expenditures:							
Headquarter Costs	\$ 1,617,888			\$ 1,617,888	\$ 209,658	\$ 1,408,230	13.0%
Adult Services	\$ 2,389,904	\$ -	\$ -	\$ 2,389,904	\$ 327,820	\$ 2,062,084	13.7%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 684,976			\$ 684,976	\$ 87,321	\$ 597,655	12.7%
Training & Support Services	\$ 3,711,845	\$ -	\$ -	\$ 3,711,845	\$ 2,935	\$ 3,708,910	0.1%
<i>Allocated Funds</i>	\$ 2,928,756			\$ 2,928,756	\$ 2,935	\$ 2,925,821	0.1%
<i>Set Asides</i>	\$ 783,089			\$ 783,089		\$ 783,089	0.0%
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
Total Expenditures	\$ 8,404,613	\$ -	\$ -	\$ 8,404,613	\$ 627,733	\$ 7,776,880	7.5%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA DISLOCATED WORKER
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 3,304,234			\$ 3,304,234		\$ 3,304,234	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 3,941,994			\$ 3,941,994	\$ 533,566	\$ 3,408,428	13.5%
Other				\$ -			
Total Revenue	\$ 7,246,228	\$ -	\$ -	\$ 7,246,228	\$ 533,566	\$ 6,712,662	7.4%
Expenditures:							
Headquarter Costs	\$ 1,394,899			\$ 1,394,899	\$ 200,798	\$ 1,194,100	14.4%
Adult Services	\$ 2,062,270	\$ -	\$ -	\$ 2,062,270	\$ 263,935	\$ 1,798,335	12.8%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 590,568			\$ 590,568	\$ 71,886	\$ 518,682	12.2%
Training & Support Services	\$ 3,198,491	\$ -	\$ -	\$ 3,198,491	\$ (3,054)	\$ 3,201,545	-0.1%
<i>Allocated Funds</i>	\$ 2,523,333			\$ 2,523,333	\$ (3,054)	\$ 2,526,387	-0.1%
<i>Set Asides</i>	\$ 675,158			\$ 675,158		\$ 675,158	0.0%
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
Total Expenditures	\$ 7,246,228	\$ -	\$ -	\$ 7,246,228	\$ 533,566	\$ 6,712,662	7.4%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
*see accompanying notes							

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA RAPID RESPONSE
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 778,754			\$ 778,754		\$ 778,754	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 742,630			\$ 742,630	\$ 111,471	\$ 631,159	15.0%
Other				\$ -			
Total Revenue	\$ 1,521,384	\$ -	\$ -	\$ 1,521,384	\$ 111,471	\$ 1,409,913	7.3%
Expenditures:							
Headquarter Costs	\$ 292,866			\$ 292,866	\$ 38,476	\$ 254,391	13.1%
Adult Services	\$ 395,971	\$ -	\$ -	\$ 395,971	\$ 60,611	\$ 335,360	15.3%
Youth Services <i>Set Aside</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 123,993			\$ 123,993	\$ 12,385	\$ 111,608	10.0%
Training & Support Services <i>Allocated Funds</i>	\$ 708,554	\$ -	\$ -	\$ 708,554	\$ -	\$ 708,554	0.0%
<i>Set Asides</i>	\$ 566,801			\$ 566,801		\$ 566,801	0.0%
	\$ 141,753			\$ 141,753		\$ 141,753	0.0%
Other Programs & Projects <i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MidCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
Total Expenditures	\$ 1,521,384	\$ -	\$ -	\$ 1,521,384	\$ 111,471	\$ 1,409,913	7.3%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA YOUTH
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ 4,339,839			\$ 4,339,839		\$ 4,339,839	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 5,087,362			\$ 5,087,362	\$ 687,278	\$ 4,400,084	13.5%
Other				\$ -			
Total Revenue	\$ 9,427,201	\$ -	\$ -	\$ 9,427,201	\$ 687,278	\$ 8,739,923	7.3%
Expenditures:							
Headquarter Costs	\$ 1,814,736			\$ 1,814,736	\$ 172,956	\$ 1,641,780	9.5%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ 6,344,148	\$ (172,950)	\$ -	\$ 6,171,198	\$ 461,154	\$ 5,710,044	7.5%
<i>Set Aside</i>	\$ 500,000			\$ 500,000		\$ 500,000	0.0%
Facilities Costs	\$ 768,317			\$ 768,317	\$ 32,213	\$ 736,104	4.2%
Training & Support Services	\$ -	\$ 172,950	\$ -	\$ 172,950	\$ 20,955	\$ 151,995	12.1%
<i>Allocated Funds</i>		\$ 172,950		\$ 172,950	\$ 20,955	\$ 151,995	12.1%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
Total Expenditures	\$ 9,427,201	\$ -	\$ -	\$ 9,427,201	\$ 687,278	\$ 8,739,923	7.3%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
IANE
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF	\$ 12,869,712			\$ 12,869,712	\$ 1,428,374	\$ 11,441,338	11.1%
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 584,704			\$ 584,704	\$ 584,704	\$ -	100.0%
Other				\$ -		\$ -	
Total Revenue	\$ 13,454,416	\$ -	\$ -	\$ 13,454,416	\$ 2,013,078	\$ 11,441,338	15.0%
Expenditures:							
Headquarter Costs	\$ 2,589,975			\$ 2,589,975	\$ 594,728	\$ 1,995,247	23.0%
Adult Services	\$ 7,367,906	\$ -	\$ (300,000)	\$ 7,067,906	\$ 891,910	\$ 6,175,996	12.6%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 1,096,535			\$ 1,096,535	\$ 173,026	\$ 923,509	15.8%
Training & Support Services	\$ 2,400,000	\$ 1,639,190	\$ (2,150,000)	\$ 1,889,190	\$ 29,607	\$ 1,859,583	1.6%
<i>Allocated Funds</i>	\$ -			\$ -	\$ 29,607	\$ (29,607)	
<i>Set Asides</i>	\$ 2,400,000	\$ 1,639,190	\$ (2,150,000)	\$ 1,889,190		\$ 1,889,190	0.0%
Other Programs & Projects	\$ -	\$ (1,639,190)	\$ 2,450,000	\$ 810,810	\$ 323,806	\$ 487,003	39.9%
<i>Big Brothers Big Sisters</i>			\$ 300,000	\$ 300,000		\$ 300,000	0.0%
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (39,745)	\$ 50,000	\$ 10,255	\$ 1,996	\$ 8,259	19.5%
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (78,445)	\$ 100,000	\$ 21,555	\$ 19,946	\$ 1,609	92.5%
<i>MiDCPS Summer Youth Internship - 2023</i>		\$ (1,521,000)	\$ 2,000,000	\$ 479,000	\$ 301,864	\$ 177,136	63.0%
Total Expenditures	\$ 13,454,416	\$ -	\$ -	\$ 13,454,416	\$ 2,013,078	\$ 11,441,338	15.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
Layoff Aversion / Apprenticeship Navigator
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA	\$ -		\$ 408,894	\$ 408,894	\$ 58,491	\$ 446,403	14.3%
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other			\$ 96,000	\$ 96,000			
Total Revenue	\$ -	\$ -	\$ 504,894	\$ 504,894	\$ 58,491	\$ 446,403	11.6%
Expenditures:							
Headquarter Costs	\$ -		\$ 504,894	\$ 504,894	\$ 58,491	\$ 446,403	11.6%
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 Opa-Locka)				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ 504,894	\$ 504,894	\$ 58,491	\$ 446,403	11.6%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)
(City of Miami Gardens/City of Opa-Locka/City of Homestead)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other				\$ -	\$ 69,454	\$ (69,454)	
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 69,454	\$ (69,454)	
Expenditures:							
Headquarter Costs				\$ -	\$ 7,893	\$ (7,893)	
Adult Services	\$ -	\$ -	\$ (150,000)	\$ (150,000)	\$ -	\$ (150,000)	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ 118,190	\$ -	\$ 118,190	\$ 39,619	\$ 78,572	33.5%
<i>Allocated Funds</i>		\$ 118,190		\$ 118,190	\$ 39,619	\$ 78,572	33.5%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ (118,190)	\$ 150,000	\$ 31,810	\$ 21,942	\$ 9,867	69.0%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (39,745)	\$ 50,000	\$ 10,255	\$ 1,996	\$ 8,259	19.5%
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (78,445)	\$ 100,000	\$ 21,555	\$ 19,946	\$ 1,609	92.5%
<i>MiDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 69,454	\$ (69,454)	
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA/WP - Hope Florida
 FISCAL YEAR 2024/2025
 YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other	\$ 213,329			\$ 213,329	\$ -	\$ -	
Total Revenue	\$ 213,329	\$ -	\$ -	\$ 213,329	\$ -	\$ 213,329	0.0%
Expenditures:							
Headquarter Costs	\$ 41,066			\$ 41,066		\$ 41,066	0.0%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Facilities Costs	\$ 172,263			\$ 172,263		\$ 172,263	0.0%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -		\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Total Expenditures	\$ 213,329	\$ -	\$ -	\$ 213,329	\$ -	\$ 213,329	0.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

FSET
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 619,539			\$ 619,539	\$ 186,693	\$ 432,846	30.1%
Second Year Allocation from FY 22-23	\$ -			\$ -	\$ -	\$ -	
Other				\$ -			
Total Revenue	\$ 619,539	\$ -	\$ -	\$ 619,539	\$ 186,693	\$ 432,846	30.1%
Expenditures:							
Headquarter Costs	\$ 119,261			\$ 119,261	\$ 96,635	\$ 22,626	81.0%
Adult Services	\$ 449,785	\$ -	\$ -	\$ 449,785	\$ 74,938	\$ 374,848	16.7%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 50,492			\$ 50,492	\$ 15,120	\$ 35,373	29.9%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 619,539	\$ -	\$ -	\$ 619,539	\$ 186,693	\$ 432,846	30.1%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

RESEA

FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO			\$ 299,619	\$ 299,619	\$ 12,762	\$ 286,857	4.3%
Second Year Allocation from FY 22-23	\$ 168			\$ 168	\$ 168	\$ -	100.0%
Other				\$ -			
Total Revenue	\$ 168	\$ -	\$ 299,619	\$ 299,787	\$ 12,930	\$ 286,857	4.3%
Expenditures:							
Headquarter Costs	\$ 32		\$ 57,677	\$ 57,709	\$ 12,171	\$ 45,538	21.1%
Adult Services	\$ 122	\$ -	\$ 217,523	\$ 217,645	\$ 16	\$ 217,629	0.0%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 14		\$ 24,419	\$ 24,433	\$ 743	\$ 23,689	3.0%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 168	\$ -	\$ 299,619	\$ 299,787	\$ 12,930	\$ 286,857	4.3%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

LOCAL VETERANS
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -		\$ -	
TANF				\$ -		\$ -	
DEO			\$ 5,346	\$ 5,346		\$ 5,346	0.0%
Second Year Allocation from FY 22-23	\$ 3,739		\$ 11,762	\$ 15,501	\$ 6,244	\$ 9,257	40.3%
Other				\$ -	\$ -	\$ -	
Total Revenue	\$ 3,739	\$ -	\$ 17,108	\$ 20,847	\$ 6,244	\$ 14,603	30.0%
Expenditures:							
Headquarter Costs	\$ 452		\$ 2,070	\$ 2,523	\$ 725	\$ 1,797	28.8%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 3,287		\$ 15,038	\$ 18,325	\$ 5,519	\$ 12,806	30.1%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 3,739	\$ -	\$ 17,108	\$ 20,847	\$ 6,244	\$ 14,603	30.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

DISABLED VETERANS
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 16,638			\$ 16,638	\$ -	\$ -	
Other				\$ -	\$ 2,099	\$ 14,539	12.6%
Total Revenue	\$ 16,638	\$ -	\$ -	\$ 16,638	\$ 2,099	\$ 14,539	12.6%
Expenditures:							
Headquarter Costs	\$ 2,013			\$ 2,013	\$ 319	\$ 1,694	15.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 14,625			\$ 14,625	\$ 1,780	\$ 12,846	12.2%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Expenditures	\$ 16,638	\$ -	\$ -	\$ 16,638	\$ 2,099	\$ 14,539	12.6%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WAGNER PEYSER

FISCAL YEAR 2024/2025

YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 1,068,848			\$ 1,068,848		\$ 1,068,848	0.0%
Second Year Allocation from FY 22-23	\$ 1,030,225			\$ 1,030,225	\$ 70,038	\$ 960,187	6.8%
Other				\$ -		\$ -	
Total Revenue	\$ 2,099,073	\$ -	\$ -	\$ 2,099,073	\$ 70,038	\$ 2,029,035	3.3%
Expenditures:							
Headquarter Costs	\$ 404,071			\$ 404,071	\$ 19,856	\$ 384,215	4.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,695,001			\$ 1,695,001	\$ 50,182	\$ 1,644,819	3.0%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Expenditures	\$ 2,099,073	\$ -	\$ -	\$ 2,099,073	\$ 70,038	\$ 2,029,035	3.3%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

**TAC
FISCAL YEAR 2024/2025
YTD Operations (07/01/24-06/30/25)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std 17.00%							
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ -			\$ -	\$ 857	\$ (857)	
Other				\$ -	\$ -		
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 857	\$ (857)	
Expenditures:							
Headquarter Costs	\$ -			\$ -	\$ 137	\$ (137)	
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ -			\$ -	\$ 720	\$ (720)	
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -		\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MiDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 857	\$ (857)	
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

DEO**

FISCAL YEAR 2024/2025

YTD Operations (07/01/24-06/30/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 08/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 17%		
Revenues:							
WIOA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEO	\$ 1,068,848	\$ -	\$ 304,965	\$ 1,373,813	\$ 12,762	\$ 1,361,050	0.9%
Second Year Allocation from FY 22-23	\$ 1,050,771	\$ -	\$ 11,762	\$ 1,062,533	\$ 79,406	\$ 983,127	7.5%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 2,119,619	\$ -	\$ 316,727	\$ 2,436,346	\$ 92,169	\$ 2,344,177	3.8%
Expenditures:							
Headquarter Costs	\$ 406,570	\$ -	\$ 59,747	\$ 466,316	\$ 33,209	\$ 433,107	7.1%
Adult Services	\$ 122	\$ -	\$ 217,523	\$ 217,645	\$ 16	\$ 217,629	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,712,927	\$ -	\$ 39,457	\$ 1,752,384	\$ 58,944	\$ 1,693,440	3.4%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Asides</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 2,119,619	\$ -	\$ 316,727	\$ 2,436,346	\$ 92,169	\$ 2,344,177	3.8%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
*see accompanying notes							



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/17/2024

AGENDA ITEM NUMBER: 5

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 objective is to ensure the Board maintains robust financial health, safeguards its assets, and uses its resources effectively and transparently.

In line with the Internal Control Procedures recommended by the Florida Department of Commerce, the Finance Committee decided during its meeting on April 2, 2009, that a monthly cash reconciliation report should be presented at each committee meeting.

The attached cash reconciliation reports for August and September 2024 are submitted for the Council's review. These reports provide a detailed account of our financial activities and status, ensuring compliance with our internal control procedures and maintaining financial transparency.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

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

Reconciliation Date: 8/31/24

Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	2,605,610.66 ✓	
Less Checks/Vouchers Drawn	(2,971,805.88) ✓	292
Plus Deposits:		
Checks Voided	34,132.58 ✓	1
Deposits	2,869,004.37 ✓	25
Ending Book Balance	<u><u>2,536,941.73</u></u>	
Bank Balance	4,022,558.79 ✓	
Less Checks/Vouchers Outstanding	(1,485,617.06) ✓	164
Other Items:		N/A
Plus Deposits In Transit		N/A
Reconciled Bank Balance	<u><u>2,536,941.73</u></u>	
Unreconciled Difference	<u><u>0.00</u></u>	

Prepared by:

 9/6/24
Basil Petro
Asst. Controller, Finance

Approved by:

 9/6/24
Renee Bennett
Assistant Director, Finance

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

Reconciliation Date: 9/30/24

Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	2,536,941.73 ✓	
Less Checks/Vouchers Drawn	(2,868,893.91) ✓	102
Plus Deposits:		
Checks Voided	17,857.14 ✓	1
Deposits	3,241,743.39 ✓	39
Ending Book Balance	<u><u>2,927,648.35</u></u>	
Bank Balance	4,786,834.38 ✓	
Less Checks/Vouchers Outstanding	(1,859,186.03) ✓	58
Other Items:		N/A
Plus Deposits In Transit		N/A
Reconciled Bank Balance	<u><u>2,927,648.35</u></u>	
Unreconciled Difference	<u><u>0.00</u></u>	

Prepared by:

 10/7/24
Basil Petro
Asst. Controller, Finance

Approved by:

 10/8/24
Renee Bennett
Assistant Director, Finance



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/17/2024

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to accept an additional \$400,965 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).

Attached 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.

Date Received	NFA #	Funding / Program	Initial Award	Award Increase	Total Award Amount	Award Purpose
8/19/2024	044178	Wagner Peyser Apprenticeship Navigator	N/A	\$ 96,000	\$ 96,000	To provide salary support for dedicated staff engaged as an Apprenticeship Navigator.
8/21/2024	044477	Reemployment Assistance	N/A	\$ 299,619	\$ 299,619	To be used for direct client services, evaluations, and local administration.
9/13/2024	043278	Local Veterans	\$ 39,094	\$ 5,346	\$ 444,440	To hire FL DOC LVER staff to serve veterans and conduct outreach to employers to increase employment

						opportunities for veterans.
--	--	--	--	--	--	-----------------------------

TOTAL	\$ 39,094	\$ 400,965	\$ 440,059
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FUNDING: Workforce Funding

PERFORMANCE: N/A

NO ATTACHMENT



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/17/2024

AGENDA ITEM NUMBER: 7

AGENDA ITEM SUBJECT: 2024-25 INTERNAL CONTROL QUESTIONNAIRE AND ASSESSMENT

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board of the completed Florida Commerce 2024-25 Internal Control Questionnaire and Assessment, as set forth below.

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Florida Department of Commerce, Bureau of Financial Monitoring and Accountability. It serves as a self-assessment tool for Local Workforce Development Boards (LWDB) to evaluate the effectiveness of their internal control systems. A robust internal control system is essential for providing reasonable assurance that management's objectives are being effectively pursued. Ultimately, the responsibility for maintaining a strong system of internal controls lies with each LWDB's management team.

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

- **Effectiveness and Efficiency of Operations:** Ensuring that operations are conducted in a manner that achieves organizational goals efficiently.
- **Reliability of Financial Reporting:** Providing accurate and reliable financial information for decision-making.
- **Compliance with Applicable Laws and Regulations:** Ensuring adherence to relevant laws and regulations to avoid legal issues and penalties.

The concept of reasonable assurance implies that while the internal control system is designed to provide a high level of confidence, it does not guarantee absolute assurance. Instead, it offers a reasonable level of assurance that the organization's operating objectives can be achieved.

Effective internal controls are crucial for the success and integrity of any organization. By regularly assessing and improving these controls, LWDBs can ensure they are well-equipped to meet their objectives and maintain compliance with applicable standards and regulations.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

2024-2025 Internal Control Questionnaire and Assessment

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

September 4, 2024

FLORIDACOMMERCE

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

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OVERVIEW

Introduction and Purpose

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

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

Definition and Objectives of Internal Control

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

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

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

Need for Internal Control

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

The non-federal entity must:

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

What Internal Control Cannot Do

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

Five Components of Internal Control

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

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

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

Makeup of the ICQ

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

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

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

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

Completing the Questionnaire

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

Certification of Self-Assessment of Internal Controls

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

CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 1. The organization demonstrates a commitment to integrity and ethical values.							
1.	The LWDB’s management and board of directors’ commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
2.	The LWDB has a code of conduct and/or ethics policy that is periodically updated and has been communicated to all staff, board members, and contracted service providers. Provide the date of the last code of conduct/ethics policy update. How was this update communicated to all staff?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CSSF Staff, SFWIB board members, and CSSF providers are informed of the Local Workforce Development Board's (LWDB) expectations through multiple channels, including a written code of ethics, formal policies, comprehensive training programs, and an annual attestation
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethical standards and sound internal control. How is ethics training provided to new staff?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CSSF employees receive an onsite orientation that includes an in-person discussion on ethics and internal controls.
4.	The LWDB management has processes in place to evaluate the performance of staff and contracted service providers against the expected standards of conduct.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.							
5.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management’s activities and present alternate views, and act when faced with obvious or suspected wrongdoing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	New SWIB members attend an orientation and training session. Additionally, a refresher session for current members is conducted periodically, with the most recent session held in April 2024.
6.	The board of directors oversees the LWDB’s design, implementation, and operation of the organizational structure so the board of directors can fulfill its responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7.	The board of directors and/or audit committee maintains a direct line of communication with the LDWB’s external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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

16.	The LWDB has mechanisms in place to ensure that all required information is timely published to the LWDB’s website in a manner easily accessed by the public in compliance with laws, regulations, and provisions of grant agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
17.	The LWDB’s management structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
18.	The LWDB has policies, processes, and controls in place to evaluate performance and promote accountability of contracted service providers (and other business partners) and their internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article IV of all service provider/partner contracts issued by CareerSource South Florida covers Fiscal Management, specifically Section A on Internal Controls and Section B on Accounting

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 6. The organization defines objectives clearly to enable the identification of risks and define risks tolerances.							
19.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
20.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
21.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Financial reporting controls are consistent with the requirements of federal awards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The SFWIB undergoes an annual audit conducted by an independent auditing firm and is also monitored by Florida Commerce. The segregation of duties is outlined in the Accounting Policies and Procedures.
Principle 7. The organization identifies risks to the achievement of its objectives across the organization and analyzes risks as a basis for determining how the risks should be managed.							
22.	Management ensures that risk identification and analysis consider internal and external factors and their potential impact on the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The network is protected against various types of ransomware attacks and other computer malware. The software provides continuous feedback across the network, which is monitored 24/7/365.

RISK ASSESSMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					
		<i>Weak</i>		<i>Strong</i>			Comments/Explanations
		1	2	3	4	5	
23.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks. What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Segregation of duties is established in the Accounting Policies and Procedures. These procedures are reviewed annually and updated as needed.
24.	The LWDB’s risk identification/assessment is broad and includes both internal and external business partners and contracted service providers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The SFWIB maintains dedicated fiscal and programi
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
25.	The LWDB periodically performs an assessment of each of its operating locations’ exposure to fraudulent activity and how the operations could be impacted. When was the last assessment performed on each operating location to identify any fraudulent activity? What is the assessment frequency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Each program year, the OCI Fiscal Unit conducts monitoring of all service providers.
26.	The LWDB’s assessment of fraud risks considers opportunities for: <ul style="list-style-type: none"> • unauthorized acquisition, use and disposal of assets; • altering accounting and reporting records; • corruption such as bribery or other illegal acts; and • other forms of misconduct, such as waste and abuse. Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, Visa cards) against unauthorized use/distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	SFWIB does not have any prepaid program items.

Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.							
27.	The LWDB has mechanisms in place to identify and react to significant changes presented by internal conditions including the LWDB’s programs or activities, oversight structure, organizational structure, personnel, and technology that could affect the achievement of objectives. Describe the mechanisms in place to identify and react to significant changes presented by internal conditions, such as what type of event or condition activates the review mechanism.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The Executive Director regularly reviews a range of workforce-related publications to stay informed of current developments and shares federal, state, and local updates with the CSSF management team.
28.	The LWDB has mechanisms in place to identify and react to significant changes presented by external conditions including governmental, economic, technological, legal, regulatory, and physical environments that could affect the achievement of objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
29.	Considering significant changes affecting the LWDB, existing controls have been identified and revised to mitigate risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

CONTROL ACTIVITIES

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

Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.							
30.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources, and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
31.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls, and ensure allowable use of funds. What type of training is provided to program and administration staff to ensure the allowable use of grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The internal controls of the SFWIB include a multi-level review and approval process, requiring the signatures of both a reviewer and an approver for each transaction. OCI staff participate in CFR training periodically. Additionally, Program and Administration staff attended an OMB Uniform Grants Guidance

Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.							
32.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate. How frequently (quarterly, semiannually, etc.) are system privileges reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	State and local system privileges are reviewed on a semi-annual basis.
33.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the organization's assets from external threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The SFWIB has established procedures for granting, modifying, and revoking access to ensure that appropriate approvals are obtained and that access is aligned with job responsibilities. User account requests are processed to provide access to state and local systems as needed.
34.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The SFWIB has implemented multi-layer security fe:
35.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A user account for the management information system is created upon request from an approved signatory (supervisor or director), based on the employee's job duties. User accounts are regularly reviewed to ensure continued need and relevance to the employee's tasks. The system requires a
36.	The LWDB has established organizational processes and procedures to address cybersecurity risks to its critical information infrastructure. (Reference: National Institute of Standards and Technology (NIST) Cybersecurity Framework) What measures are being taken to address the risk of cybersecurity in the organization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	SFWIB has implemented protection software on all servers and workstations across the network. This software is specifically designed to adapt to various types of ransomware and other computer viruses or malware, providing continuous feedback across the network. The network is monitored 24/7/365. Additional measures will include the customization and configuration of new firewalls with enhanced protection features for improved

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

INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.							
42.	Federal, state, or grant program rules or regulations are reviewed by one or more of the following: governing board, audit, finance, or other type committee. How often are these reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The Executive Director provides updates on current rules and regulations at the SFWIB board meetings.
43.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	external or internal customers must include clear iden
44.	The LWDB has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	When a cost can be directly attributed to a specific grant, it is coded to that grant. If an expense directly benefits multiple funding streams, it is cost allocated. If a cost cannot be attributed to any
Principle 14. The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.							
45.	Communication exists between personnel, management, and the board of directors so that quality information is obtained to help management achieve the LWDB's objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	In accordance with the Miami-Dade County Ordinance 24-61, the Executive Director maintains continuous communication with the Board members.
46.	There is a process to quickly disseminate critical information throughout the LWDB when necessary. Provide a description of the dissemination process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The SFWIB has established a comprehensive process to ensure the rapid dissemination of critical information throughout the organization. This process involves several key steps to ensure
47.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.							
48.	The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements. Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CareerSource South Florida adheres to the whistleblower policy of Miami-Dade County. The process begins by ensuring the allegations are accurate and detailed. Allegations must be submitted in writing, signed, and presented to the County Ethics Committee. The Office of the Inspector General and the Commission on Ethics & Public Trust investigate the allegations.
49.	The LWDB has processes in place to communicate relevant and timely information to external parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
50.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, FloridaCommerce Bureau of Financial Monitoring and Accountability, FloridaCommerce Bureau of One-Stop and Program Support, FloridaCommerce Office of Inspector General, Florida Auditor General, and federal awarding agencies (U.S. Department of Labor, U.S. Department of Health and Human Services, and U.S. Department of Agriculture to the Board of Directors).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All such reports (i.e., independent audits, Florida Commerce monitoring reports, etc.) are presented to the Boar and appropriate SFWIB Councils.

MONITORING ACTIVITIES

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

Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.							
51.	The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities. Describe the process of how funding decisions are determined. What are the criteria, who initiates/approves, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The Accounting Policies and Procedures are reviewed annually and updated as needed. All funding allocations are presented to the Board for approval, with decisions based on the need and allowability of fund usage. Funding decisions can be initiated by Finance management or the Executive Director and must receive final approval from the Executive Director.

MONITORING ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
52.	The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries, and inspection of source documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Programmatic monitors are TIER 1 certified and complete all relevant programmatic trainings at both the local and state levels. Staff performance is assessed annually, with additional training provided as needed. Fiscal
53.	LWDB management periodically visits all career center locations in its local area (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended. When was the most recent visit performed, by whom, and who were the results communicated to?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The Adult Program Manager and the OneStop Operator periodically visit all career center locations to ensure compliance. The findings from these visits are then communicated to Senior Management.
Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.							
54.	The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Programmatic monitors review each plan of corrective action for deficiencies identified. Once the review is complete and all deficiencies are addressed, an executed letter of acceptance is provided to the sub-recipient.
55.	The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the board of directors. Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The Office of Continuous Improvement's financial and programmatic monitoring reports are presented to the SFWIB and the Finance and Efficiency Council. The SFWIB does not outsource its monitoring activities.


ATTACHMENT A

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

Local Workforce Development Board Number: 23

To be completed by the Executive Director:

A self-assessment of internal control has been conducted for the 2024-2025 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Florida Department of Commerce has been completed and is available for review.

Signed by:
Signature: 
9FE97C26D3D0404...

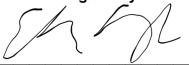
Printed Name: Rick Beasley

Title: Executive Director

Date: 9/26/2024

To be completed by the Board Chairperson or their designee:

I have reviewed the self-assessment of internal control that was conducted for the 2024-2025 fiscal monitoring period.

DocuSigned by:
Signature: 
83EC2FC994E54ED...

Printed Name: Charles Gibson

Title: SFWIB Chairman

Date: 10/1/2024

Please scan and upload to SharePoint an executed copy of this certification on or before **October 4, 2024**.