



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
FINANCE AND EFFICIENCY COUNCIL MEETING  
THURSDAY, FEBRUARY 20, 2025  
8:30 A.M.**

**Miami Lakes Educational Center and Technical College  
5780 NW 158<sup>th</sup> Street, Room 6113  
Miami Lakes, FL 33014**

The public may choose to view the session online via Zoom. **Registration is required:**  
[https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r\\_9f6hTTiLxAUPpsV9CH](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. December 19, 2024
4. Information - Financial Report – December 2024
5. Information - Bank Reconciliation – December 2024 and January 2025
6. Information - Fiscal Monitoring Activity Report
7. Recommendation as to Approval to Accept Fiscal Year 2023-2024  
Audit Reports
8. Recommendation as to Approval to Renew External Auditing Firm Contract
9. Recommendation as to Approval to Accept Workforce System Funding
10. Recommendation as to Approval to Modify the SFWIB 2024-25 Budget

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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:** 2/20/2024

**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*



## SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING

**DATE:** 2/20/2025

**AGENDA ITEM:** 2A

**AGENDA TOPIC:** MEETING MINUTES

### SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

**DATE/TIME:** December 19, 2024, 8:30AM

**LOCATION:** ARPEC School/UA Local 725 Pipefitters  
13201 N.W. 45<sup>th</sup> Avenue  
(Room 1)  
Opa Locka, FL 33054

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

#### 1. CALL TO ORDER:

Interim Chairman, Mr. Charles Gibson, called to order the regular meeting of the Finance and Efficiency Council meeting, at 8:50AM on December 19, 2024.

**ROLL CALL:** 8 members; 5 required; 5 present: Quorum Achieved

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

Agenda items are displayed in the order they were discussed.

#### 2. Public Comments

*Public comments should be two minutes or less.*



Chairman Gibson opened the floor for comments from the public. No requests to speak were received by the Executive Office. None were presented. Item closed.

### **3A. FEC Meeting Minutes – October 17, 2024**

Chairman Gibson announced the consideration of minutes from the October 17, 2024 and allowed the members to review before considering a motion.

**Motion:** Ms. Glean-Jones to approve the October 17, 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.

### **4. Information - SFWIB Unaudited Financial Report – October 2024**

Chairman Gibson introduced the item; Ms. Bennett presented unaudited financials dated July 1, 2024 – October 31, 2024.

Ms. Bennett began with advising the committee of the unrestricted funds balance. She further reviewed the expenditure rates for headquarters, adult and youth services, facilities and other programs and projects with their corresponding explanations.

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

### **5. Information – Bank Reconciliation – October and November 2024**

Chairman Gibson introduced the item; Ms. Bennett reviewed the bank reconciliation reports for October 31, 2024 and November 30, 2024.

Mr. Datorre requested clarification on the number of canceled checks mentioned in the reconciliation report. Ms. Bennett explained that during the reconciliation process, CSSF staff monitors checks that have not been cashed within 30 days of distribution. The vendor is then contacted to determine the reason for the delay, which is often due to the check not being received. To address this issue, an affidavit is sent to the vendor to confirm the non-receipt of the checks. Following this, the bank issues a stop payment, and a replacement check is sent to the vendor.

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



## 6. Approval – Workforce System Funding

Chairman Gibson introduced the item; Ms. Bennett subsequently presented the request to accept an additional \$694,527 in additional Workforce System Funding for dislocated workers in support of various employment and training service programs.

**Motion:** Mr. Datorre to recommend to the board the approval of the acceptance of additional workforce system funding in the totaling \$694,527. Ms. Pintado 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 9:16am.

DRAFT



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/20/2025

**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 December 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 49.5 percent. The actual expenditure rate is 1 percent lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 38.1 percent. The actual expenditure rate is 11.9 percent lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 36.1 percent. The actual expenditure rate is 13.9 percent lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 41.7 percent. The actual expenditure rate is 8.3 percent lower than the projected expenditure rate.

- .The expenditure rate for Facilities costs is 38.3 percent. The actual expenditure rate is 11.7 percent lower than the projected expenditure rate. This is mainly due to a timing issue with new vendors.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

# FINANCIAL REPORT

FOR THE PERIOD OF:

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



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

The six (6) months of the new fiscal year appears to be outpacing the same period last year overall by approximately 13.5 percent. The projected expenditure rate for six month period is 50 percent. The actual expenditure rate is 37.2 percent.

We attribute the program variances to the holidays resulting in a timing issue.

**Budget Variance Explanations**

- The expenditure rate for Headquarters costs is 49.5 percent. The actual expenditure rate is 1 percent lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 38.1 percent. The actual expenditure rate is 11.9 percent lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 36.1 percent. The actual expenditure rate is 13.9 percent lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 41.7 percent. The actual expenditure rate is 8.3 percent lower than the projected expenditure rate.
- The expenditure rate for Facilities costs is 38.3 percent. The actual expenditure rate is 11.7 percent lower than the projected expenditure rate. This is mainly due to a timing issue with new vendors.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
 REVENUE AND EXPENDITURES COMPARED TO BUDGET  
**AGENCY SUMMARY**  
 FISCAL YEAR 2024/2025  
 YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 13,224,099	\$ -	\$ 1,341,201	\$ 14,565,300	\$ 175,277	\$ 14,486,023	1.2%
TANF	\$ 12,869,712	\$ -	\$ 200,000	\$ 13,069,712	\$ 7,272,691	\$ 5,797,021	55.6%
FLCommerce	\$ 1,901,716	\$ -	\$ 482,987	\$ 2,384,703	\$ 652,579	\$ 1,636,123	27.4%
Second Year Allocation from FY 23-24	\$ 15,010,803	\$ -	\$ 16,118	\$ 15,026,921	\$ 8,645,731	\$ 6,381,190	57.5%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 43,006,329</b>	<b>\$ -</b>	<b>\$ 2,040,306</b>	<b>\$ 45,046,635</b>	<b>\$ 16,746,278</b>	<b>\$ 28,300,357</b>	<b>37.2%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	\$ 8,277,261	\$ -	\$ 978,762	\$ 9,256,023	\$ 4,535,279	\$ 4,720,744	49.0%
<b>Adult Services</b>	\$ 12,665,959	\$ (120,000)	\$ (292,133)	\$ 12,253,826	\$ 4,666,030	\$ 7,587,797	38.1%
<b>Youth Services</b>	\$ 6,344,148	\$ (2,445,750)	\$ -	\$ 3,898,398	\$ 1,408,289	\$ 2,490,109	36.1%
<i>Set Aside</i>	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	0.0%
<i>Transfer Between WIOA</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Facilities Costs</b>	\$ 5,200,071	\$ -	\$ 181,003	\$ 5,381,073	\$ 2,059,396	\$ 3,321,677	38.3%
<b>Training &amp; Support Services</b>	\$ 10,018,890	\$ 4,802,131	\$ (2,252,326)	\$ 12,568,695	\$ 3,581,109	\$ 8,987,586	
<i>Allocated Funds</i>	\$ 6,018,890	\$ 2,808,940	\$ 231,509	\$ 9,059,339	\$ 1,671,753	\$ 7,387,586	35.7%
<i>Set Asides</i>	\$ 4,000,000	\$ 1,993,190	\$ (2,483,835)	\$ 3,509,356	\$ 1,909,356	\$ 1,600,000	
<b>Other Programs &amp; Projects</b>	\$ -	\$ (2,236,381)	\$ 3,425,000	\$ 1,188,619	\$ 496,176	\$ 692,443	41.7%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	0.0%
<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>	\$ -	\$ (79,491)	\$ 100,000	\$ 20,509	\$ 3,487	\$ 17,022	17.0%
<i>MDC WORKS Training</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Future Bankers COHORT-MDC</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ (281,890)	\$ 325,000	\$ 43,110	\$ 39,893	\$ 3,217	92.5%
<i>MIDCPS Summer Youth Internship - 2023</i>	\$ -	\$ (1,875,000)	\$ 2,500,000	\$ 625,000	\$ 452,796	\$ 172,204	72.4%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Apprenticeship Navigators (MDC)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>5000 Role Model Scholarships</i>	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	0.0%
<b>Total Expenditures</b>	<b>\$ 43,006,329</b>	<b>\$ -</b>	<b>\$ 2,040,306</b>	<b>\$ 45,046,635</b>	<b>\$ 16,746,278</b>	<b>\$ 28,300,357</b>	<b>37.2%</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 ADULT**  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 4,801,271		\$ 310,769	\$ 5,112,040		\$ 5,112,040	0.0%
TANF				\$ -		\$ -	
FLCommerce				\$ -		\$ -	
Second Year Allocation from FY 23-24	\$ 3,603,342			\$ 3,603,342	\$ 2,817,182	\$ 786,160	78.2%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 8,404,613</b>	<b>\$ -</b>	<b>\$ 310,769</b>	<b>\$ 8,715,382</b>	<b>\$ 2,817,182</b>	<b>\$ 5,898,200</b>	<b>32.3%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 1,617,888		\$ 55,684	\$ 1,673,573	\$ 784,482	\$ 889,091	46.9%
Adult Services	\$ 2,389,904	\$ (120,000)	\$ 231,509	\$ 2,501,413	\$ 911,731	\$ 1,589,682	36.4%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs	\$ 684,976		\$ 23,576	\$ 708,551	\$ 327,495	\$ 381,056	46.2%
Training & Support Services	\$ 3,711,845	\$ 120,000	\$ -	\$ 3,831,845	\$ 793,474	\$ 3,038,372	20.7%
Allocated Funds	\$ 2,928,756	\$ 120,000		\$ 3,048,756	\$ 793,474	\$ 2,255,283	26.0%
Set Asides	\$ 783,089			\$ 783,089		\$ 783,089	0.0%
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				\$ -		\$ -	
Future Bankers COHORT-MDC				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 8,404,613</b>	<b>\$ -</b>	<b>\$ 310,769</b>	<b>\$ 8,715,382</b>	<b>\$ 2,817,182</b>	<b>\$ 5,898,200</b>	<b>32.3%</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 2024/2025  
 YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 3,304,234		\$ 310,769	\$ 3,615,003		\$ 3,615,003	0.0%
TANF				\$ -		\$ -	
FLCommerce				\$ -		\$ -	
Second Year Allocation from FY 23-24	\$ 3,941,994			\$ 3,941,994	\$ 2,021,594	\$ 1,920,400	51.3%
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 7,246,228</b>	<b>\$ -</b>	<b>\$ 310,769</b>	<b>\$ 7,556,997</b>	<b>\$ 2,021,594</b>	<b>\$ 5,535,403</b>	<b>26.8%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,394,899</b>		<b>\$ 287,193</b>	<b>\$ 1,682,092</b>	<b>\$ 537,836</b>	<b>\$ 1,144,256</b>	<b>32.0%</b>
<b>Adult Services</b>	<b>\$ 2,062,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,062,270</b>	<b>\$ 771,252</b>	<b>\$ 1,291,018</b>	<b>37.4%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>				\$ -		\$ -	
<i>Transfer Between WIOA</i>				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 590,568</b>		<b>\$ 23,576</b>	<b>\$ 614,143</b>	<b>\$ 465,832</b>	<b>\$ 148,311</b>	<b>75.9%</b>
<b>Training &amp; Support Services</b>	<b>\$ 3,198,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,198,491</b>	<b>\$ 246,673</b>	<b>\$ 2,951,818</b>	<b>7.7%</b>
<i>Allocated Funds</i>	\$ 2,523,333			\$ 2,523,333	\$ 246,673	\$ 2,276,660	9.8%
<i>Set Asides</i>	\$ 675,158			\$ 675,158		\$ 675,158	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</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>Future Bankers COHORT-MDC</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>				\$ -		\$ -	
<i>5000 Role Model Scholarships</i>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 7,246,228</b>	<b>\$ -</b>	<b>\$ 310,769</b>	<b>\$ 7,556,997</b>	<b>\$ 2,021,594</b>	<b>\$ 5,535,403</b>	<b>26.8%</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 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 778,754			\$ 778,754		\$ 778,754	0.0%
TANF				\$ -		\$ -	
FLCommerce				\$ -		\$ -	
Second Year Allocation from FY 23-24	\$ 742,630			\$ 742,630	\$ 282,706	\$ 459,924	38.1%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 1,521,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,521,384</b>	<b>\$ 282,706</b>	<b>\$ 1,238,678</b>	<b>18.6%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 292,866</b>			<b>\$ 292,866</b>	<b>\$ 89,806</b>	<b>\$ 203,060</b>	<b>30.7%</b>
<b>Adult Services</b>	<b>\$ 395,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,971</b>	<b>\$ 152,902</b>	<b>\$ 243,069</b>	<b>38.6%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>				\$ -		\$ -	
<i>Transfer Between WIOA</i>				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 123,993</b>			<b>\$ 123,993</b>	<b>\$ 39,999</b>	<b>\$ 83,994</b>	<b>32.3%</b>
<b>Training &amp; Support Services</b>	<b>\$ 708,554</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 708,554</b>	<b>\$ -</b>	<b>\$ 708,554</b>	<b>0.0%</b>
<i>Allocated Funds</i>	\$ 566,801			\$ 566,801		\$ 566,801	0.0%
<i>Set Asides</i>	\$ 141,753			\$ 141,753		\$ 141,753	0.0%
<b>Other Programs &amp; Projects</b>	<b>\$ -</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>Future Bankers COHORT-MDC</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>				\$ -		\$ -	
<i>5000 Role Model Scholarships</i>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 1,521,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,521,384</b>	<b>\$ 282,706</b>	<b>\$ 1,238,678</b>	<b>18.6%</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  
**WIOA YOUTH**  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ 4,339,839		\$ 310,769	\$ 4,650,608		\$ 4,650,608	0.0%
TANF				\$ -		\$ -	
FLCommerce				\$ -		\$ -	
Second Year Allocation from FY 23-24	\$ 5,087,362			\$ 5,087,362	\$ 2,630,221	\$ 2,457,141	51.7%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 9,427,201</b>	<b>\$ -</b>	<b>\$ 310,769</b>	<b>\$ 9,737,970</b>	<b>\$ 2,630,221</b>	<b>\$ 7,107,749</b>	<b>27.0%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 1,814,736</b>		<b>\$ 55,684</b>	<b>\$ 1,870,421</b>	<b>\$ 561,164</b>	<b>\$ 1,309,257</b>	<b>30.0%</b>
<b>Adult Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Youth Services</b>	<b>\$ 6,344,148</b>	<b>\$ (2,445,750)</b>	<b>\$ -</b>	<b>\$ 3,898,398</b>	<b>\$ 1,408,289</b>	<b>\$ 2,490,109</b>	<b>36.1%</b>
<i>Set Aside</i>	\$ 500,000			\$ 500,000		\$ 500,000	0.0%
<i>Transfer Between WIOA</i>				\$ -		\$ -	
<b>Facilities Costs</b>	<b>\$ 768,317</b>		<b>\$ 23,576</b>	<b>\$ 791,892</b>	<b>\$ 134,924</b>	<b>\$ 656,968</b>	<b>17.0%</b>
<b>Training &amp; Support Services</b>	<b>\$ -</b>	<b>\$ 2,445,750</b>	<b>\$ 231,509</b>	<b>\$ 2,677,259</b>	<b>\$ 525,844</b>	<b>\$ 2,151,415</b>	<b>19.6%</b>
<i>Allocated Funds</i>		\$ 2,445,750	\$ 231,509	\$ 2,677,259	\$ 525,844	\$ 2,151,415	19.6%
<i>Set Asides</i>				\$ -		\$ -	
<b>Other Programs &amp; Projects</b>	<b>\$ -</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>Future Bankers COHORT-MDC</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>				\$ -		\$ -	
<i>5000 Role Model Scholarships</i>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 9,427,201</b>	<b>\$ -</b>	<b>\$ 310,769</b>	<b>\$ 9,737,970</b>	<b>\$ 2,630,221</b>	<b>\$ 7,107,749</b>	<b>27.0%</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  
TANE  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF	\$ 12,869,712		\$ 200,000	\$ 13,069,712	\$ 7,272,691	\$ 5,797,021	55.6%
FLCommerce				\$ -		\$ -	
Second Year Allocation from FY 23-24	\$ 584,704			\$ 584,704	\$ 584,704	\$ -	100.0%
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 13,454,416</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 13,654,416</b>	<b>\$ 7,857,395</b>	<b>\$ 5,797,021</b>	<b>57.5%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	\$ 2,589,975			\$ 2,589,975	\$ 2,033,404	\$ 556,571	78.5%
<b>Adult Services</b>	\$ 7,367,906	\$ -	\$ (466,165)	\$ 6,901,741	\$ 2,643,520	\$ 4,258,221	38.3%
<b>Youth Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
<i>Transfer Between WIOA</i>				\$ -		\$ -	
<b>Facilities Costs</b>	\$ 1,096,535			\$ 1,096,535	\$ 796,629	\$ 299,906	72.6%
<b>Training &amp; Support Services</b>	\$ 2,400,000	\$ 1,993,190	\$ (2,483,835)	\$ 1,909,356	\$ 1,909,356	\$ -	100.0%
<i>Allocated Funds</i>	\$ -			\$ -	\$ -	\$ -	
<i>Set Asides</i>	\$ 2,400,000	\$ 1,993,190	\$ (2,483,835)	\$ 1,909,356	\$ 1,909,356	\$ -	100.0%
<b>Other Programs &amp; Projects</b>	\$ -	\$ (1,993,190)	\$ 3,150,000	\$ 1,156,810	\$ 474,486	\$ 682,324	41.0%
<i>Big Brothers Big Sisters</i>			\$ 300,000	\$ 300,000	\$ -	\$ 300,000	0.0%
<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>		\$ (39,745)	\$ 50,000	\$ 10,255	\$ 1,743	\$ 8,511	17.0%
<i>MDC WORKS Training</i>				\$ -	\$ -	\$ -	
<i>Future Bankers COHORT-MDC</i>				\$ -	\$ -	\$ -	
<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>		\$ (1,875,000)	\$ 2,500,000	\$ 625,000	\$ 452,796	\$ 172,204	72.4%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -	\$ -	\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -	\$ -	\$ -	
<i>5000 Role Model Scholarships</i>			\$ 200,000	\$ 200,000	\$ -	\$ 200,000	0.0%
<b>Total Expenditures</b>	<b>\$ 13,454,416</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 13,654,416</b>	<b>\$ 7,857,395</b>	<b>\$ 5,797,021</b>	<b>57.5%</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  
Layoff Aversion / Apprenticeship Navigator  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA	\$ -		\$ 408,894	\$ 408,894	\$ 175,277	\$ 329,617	42.9%
TANF				\$ -			
FLCommerce			\$ 96,000	\$ 96,000			0.0%
Second Year Allocation from FY 23-24				\$ -			
Other				\$ -			
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 504,894</b>	<b>\$ 504,894</b>	<b>\$ 175,277</b>	<b>\$ 329,617</b>	<b>34.7%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ -		\$ 504,894	\$ 504,894	\$ 173,123	\$ 331,771	34.3%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs				\$ -	\$ 2,154	\$ (2,154)	
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				\$ -		\$ -	
Future Bankers COHORT-MDC				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 504,894</b>	<b>\$ 504,894</b>	<b>\$ 175,277</b>	<b>\$ 329,617</b>	<b>34.7%</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 2024/2025  
YTD Operations (07/01/24-12/31/24)  
(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 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
FLCommerce				\$ -	\$ 143,620	\$ (143,620)	
Second Year Allocation from FY 23-24				\$ -			
Other				\$ -		\$ -	
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ 143,620	\$ (143,620)	
<b>Expenditures:</b>							
Headquarter Costs				\$ -	\$ 16,167	\$ (16,167)	
Adult Services	\$ -	\$ -	\$ (275,000)	\$ (275,000)	\$ -	\$ (275,000)	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ 243,190	\$ -	\$ 243,190	\$ 105,763	\$ 137,428	43.5%
Allocated Funds		\$ 243,190		\$ 243,190	\$ 105,763	\$ 137,428	43.5%
Set Asides				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ (243,190)	\$ 275,000	\$ 31,810	\$ 21,690	\$ 10,120	68.2%
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Take Stock in Children (Scholarship Program)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)		\$ (39,745)	\$ 50,000	\$ 10,255	\$ 1,743	\$ 8,511	17.0%
MDC WORKS Training				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)		\$ (203,445)	\$ 225,000	\$ 21,555	\$ 19,946	\$ 1,609	92.5%
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 143,620	\$ (143,620)	
<b>Balance of Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
WIOA/WP - Hope Florida  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
FLCommerce	\$ 213,329		\$ 71,428	\$ 284,757	\$ 8,439	\$ 276,318	3.0%
Second Year Allocation from FY 23-24				\$ -		\$ -	
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 213,329</b>	<b>\$ -</b>	<b>\$ 71,428</b>	<b>\$ 284,757</b>	<b>\$ 8,439</b>	<b>\$ 276,318</b>	<b>3.0%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 41,066		\$ 13,750	\$ 54,816	\$ 8,439	\$ 46,377	15.4%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs	\$ 172,263		\$ 57,678	\$ 229,941		\$ 229,941	0.0%
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				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 213,329</b>	<b>\$ -</b>	<b>\$ 71,428</b>	<b>\$ 284,757</b>	<b>\$ 8,439</b>	<b>\$ 276,318</b>	<b>3.0%</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

FSET  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
FLCommerce	\$ 619,539			\$ 619,539	\$ 463,704	\$ 155,835	74.8%
Second Year Allocation from FY 23-24	\$ -			\$ -	\$ -	\$ -	
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 619,539</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 619,539</b>	<b>\$ 463,704</b>	<b>\$ 155,835</b>	<b>74.8%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 119,261			\$ 119,261	\$ 229,985	\$ (110,724)	192.8%
Adult Services	\$ 449,785	\$ -	\$ -	\$ 449,785	\$ 186,592	\$ 263,194	41.5%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs	\$ 50,492			\$ 50,492	\$ 47,127	\$ 3,365	93.3%
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				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 619,539</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 619,539</b>	<b>\$ 463,704</b>	<b>\$ 155,835</b>	<b>74.8%</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

RESEA

FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
FLCommerce			\$ 299,619	\$ 299,619	\$ 24,851	\$ 274,768	8.3%
Second Year Allocation from FY 23-24	\$ 168			\$ 168	\$ 168	\$ -	100.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 168</b>	<b>\$ -</b>	<b>\$ 299,619</b>	<b>\$ 299,787</b>	<b>\$ 25,019</b>	<b>\$ 274,768</b>	<b>8.3%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 32		\$ 57,677	\$ 57,709	\$ 23,558	\$ 34,151	40.8%
Adult Services	\$ 122	\$ -	\$ 217,523	\$ 217,645	\$ 32	\$ 217,613	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs	\$ 14		\$ 24,419	\$ 24,433	\$ 1,428	\$ 23,005	5.8%
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				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 168</b>	<b>\$ -</b>	<b>\$ 299,619</b>	<b>\$ 299,787</b>	<b>\$ 25,019</b>	<b>\$ 274,768</b>	<b>8.3%</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

**LOCAL VETERANS**  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -		\$ -	
TANF				\$ -		\$ -	
FLCommerce			\$ 15,940	\$ 15,940	\$ 11,965	\$ 3,975	75.1%
Second Year Allocation from FY 23-24	\$ 3,739		\$ 11,762	\$ 15,501	\$ 15,501	\$ -	100.0%
Other				\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 3,739</b>	<b>\$ -</b>	<b>\$ 27,702</b>	<b>\$ 31,441</b>	<b>\$ 27,467</b>	<b>\$ 3,975</b>	<b>87.4%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 452		\$ 3,352	\$ 3,804	\$ 5,502	\$ (1,697)	144.6%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs	\$ 3,287		\$ 24,350	\$ 27,637	\$ 21,965	\$ 5,672	79.5%
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				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 3,739</b>	<b>\$ -</b>	<b>\$ 27,702</b>	<b>\$ 31,441</b>	<b>\$ 27,467</b>	<b>\$ 3,975</b>	<b>87.4%</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 2024/2025

YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
FLCommerce				\$ -			
Second Year Allocation from FY 23-24	\$ 16,638		\$ 4,356	\$ 20,994	\$ -	\$ -	
Other				\$ -	\$ 5,379	\$ 15,616	25.6%
<b>Total Revenue</b>	<b>\$ 16,638</b>	<b>\$ -</b>	<b>\$ 4,356</b>	<b>\$ 20,994</b>	<b>\$ 5,379</b>	<b>\$ 15,616</b>	<b>25.6%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 2,013		\$ 527	\$ 2,540	\$ 900	\$ 1,640	35.4%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs	\$ 14,625		\$ 3,829	\$ 18,454	\$ 4,479	\$ 13,975	24.3%
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				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 16,638</b>	<b>\$ -</b>	<b>\$ 4,356</b>	<b>\$ 20,994</b>	<b>\$ 5,379</b>	<b>\$ 15,616</b>	<b>25.6%</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

WAGNER PEYSER  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
FLCommerce	\$ 1,068,848			\$ 1,068,848		\$ 1,068,848	0.0%
Second Year Allocation from FY 23-24	\$ 1,030,225			\$ 1,030,225	\$ 288,276	\$ 741,949	28.0%
Other				\$ -		\$ -	
<b>Total Revenue</b>	<b>\$ 2,099,073</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,099,073</b>	<b>\$ 288,276</b>	<b>\$ 1,810,797</b>	<b>13.7%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 404,071			\$ 404,071	\$ 70,912	\$ 333,160	17.5%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Transfer Between WIOA				\$ -		\$ -	
Facilities Costs	\$ 1,695,001			\$ 1,695,001	\$ 217,364	\$ 1,477,637	12.8%
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				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MIDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
5000 Role Model Scholarships				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 2,099,073</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,099,073</b>	<b>\$ 288,276</b>	<b>\$ 1,810,797</b>	<b>13.7%</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  
DEQ\*\*  
FISCAL YEAR 2024/2025  
YTD Operations (07/01/24-12/31/24)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/24 THRU 12/31/24)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50%		
<b>Revenues:</b>							
WIOA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FLCommerce	\$ 1,068,848	\$ -	\$ 315,559	\$ 1,384,407	\$ 36,816	\$ 1,347,590	2.7%
Second Year Allocation from FY 23-24	\$ 1,050,771	\$ -	\$ 16,118	\$ 1,066,889	\$ 309,324	\$ 757,565	29.0%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 2,119,619</b>	<b>\$ -</b>	<b>\$ 331,677</b>	<b>\$ 2,451,296</b>	<b>\$ 346,140</b>	<b>\$ 2,105,155</b>	<b>14.1%</b>
<b>Expenditures:</b>							
<b>Headquarter Costs</b>	<b>\$ 406,570</b>	<b>\$ -</b>	<b>\$ 61,556</b>	<b>\$ 468,125</b>	<b>\$ 100,872</b>	<b>\$ 367,253</b>	<b>21.5%</b>
<b>Adult Services</b>	<b>\$ 122</b>	<b>\$ -</b>	<b>\$ 217,523</b>	<b>\$ 217,645</b>	<b>\$ 32</b>	<b>\$ 217,613</b>	<b>0.0%</b>
<b>Youth Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Set Aside</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Transfer Between WIOA</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Facilities Costs</b>	<b>\$ 1,712,927</b>	<b>\$ -</b>	<b>\$ 52,598</b>	<b>\$ 1,765,525</b>	<b>\$ 245,236</b>	<b>\$ 1,520,289</b>	<b>13.9%</b>
<b>Training &amp; Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>Allocated Funds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Asides</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Other Programs &amp; Projects</b>	<b>\$ -</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>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>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>5000 Role Model Scholarships</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 2,119,619</b>	<b>\$ -</b>	<b>\$ 331,677</b>	<b>\$ 2,451,296</b>	<b>\$ 346,140</b>	<b>\$ 2,105,155</b>	<b>14.1%</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:** 2/20/2025

**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 goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently.

Based on the Internal Control Procedures recommended by the Florida Department of Commerce, the Finance Committee, at its April 2, 2009 meeting, requested a monthly cash reconciliation report be provided at every committee meeting. Accordingly, the attached cash reconciliation for the months of December 2024 and January 2025 are being presented to the Council for review.

**FUNDING:** N/A

**PERFORMANCE:** N/A


*ATTACHMENT*

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


**Reconciliation Date: 1/31/25  
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	1,415,293.21	
Less Checks/Vouchers Drawn	(2,959,290.46) ✓	225
Plus Deposits:		
Checks Voided	1,347.50 ✓	1
Deposits	2,081,837.99 ✓	26
<b>Ending Book Balance</b>	<u><u>539,188.24</u></u> ✓	
Bank Balance	1,842,208.00 ✓	
Less Checks/Vouchers Outstanding	(1,303,019.76) ✓	105
Other Items:		N/A
Plus Deposits In Transit		N/A
<b>Reconciled Bank Balance</b>	<u><u>539,188.24</u></u> ✓	
<b>Unreconciled Difference</b>	<u><u>0.00</u></u>	

Prepared by:

 2/5/25  
Basil Petro  
Asst. Controller, Finance

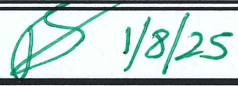
Approved by:

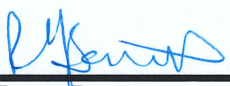
 2/6/25  
Renee Bennett  
Assistant Director, Finance

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

**Reconciliation Date: 12/31/24  
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	883,108.40	
Less Checks/Vouchers Drawn	(3,705,429.13) /	187
Plus Deposits:		
Checks Voided	26,416.67 /	2
Deposits	4,211,197.27 /	19
<b>Ending Book Balance</b>	<u><u>1,415,293.21</u></u> /	
Bank Balance	2,186,070.86 /	
Less Checks/Vouchers Outstanding	(770,777.65) /	50
Other Items:		N/A
Plus Deposits In Transit		N/A
<b>Reconciled Bank Balance</b>	<u><u>1,415,293.21</u></u> /	
<b>Unreconciled Difference</b>	<u><u>0.00</u></u>	

Prepared by:  1/8/25  
Basil Petro  
Asst. Controller, Finance

Approved by:  1/10/25  
Renee Bennett  
Assistant Director, Finance



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/20/25

**AGENDA ITEM NUMBER:** 6

**AGENDA ITEM SUBJECT:** ACTIVITY REPORT - INTERNAL MONITORING RESULTS

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

**RECOMMENDATION:** N/A

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

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

**BACKGROUND:**

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

In response to said request, SFWIB staff prepared the attached Internal Fiscal Monitoring Activity Report for Program Year 2024-2025, for the period of December 1, 2024 to January 31, 2025.

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

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

CareerSource South Florida (CSSF) Board of Directors Meeting February 20, 2025  
Office of Continuous Improvement (OCI) Fiscal Unit  
Fiscal Monitoring Activity Report from December 1, 2024 to January 31, 2025

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
<b>The School Board of Miami-Dade County, Florida (MDCPS)</b>				
<b>Summer Youth Internship Program (SYIP)</b>  4/1/24 to 9/30/24	\$ 2,500,000		OCI reviewed the Contractor's policies and procedures, evaluated the controls for fiscal management, financial health, the adequacy of the existing internal controls, recordkeeping, compliance with documentation requirements, and its capability in managing human resources issues.  The following deficiencies were noted and cited as observations:  * A sampled payment was posted into the General Ledger and submitted for reimbursement without having been previously paid to the vendor. As per contract agreement, the Contract Invoice shall reflect only expenses incurred and paid by the Contractor.  * Sampled participant's timesheets showed twelve (12) instances or 20% of the sample where the Workplace Supervisors approved the timesheets prior to the participant completion of the total hours for the week. It should be noted that the participants received a stipend based on a total hours completed at the end of the program, not on a weekly basis.	
<b>Total Funded/Disallowed</b>	<b>\$ 2,500,000</b>	-		
<b>Total Funds Reviewed</b>	<b>\$ 2,500,000</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> Cuban American National Council, Inc.				



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/20/2025

**AGENDA ITEM NUMBER:** 7

**AGENDA ITEM SUBJECT:** FISCAL AUDIT APPROVAL

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

**RECOMMENDATION:** SFWIB staff recommends that the Finance and Efficiency Council recommend to the Board the Approval of the Fiscal Year 2023-2024 Agency-wide Audit Reports.

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

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

### **BACKGROUND:**

On June 22, 2023, the South Florida Workforce Investment Board (SFWIB) approved the negotiation of a contract with BCA Wason Rice, LLP for the performance of an external independent audit of the agency's financial records and reports for Fiscal Year 2022-2023.

The SFWIB Fiscal Year 2023-2024 audit was recently completed by BCA Wason Rice, LLP. The audit was performed pursuant to generally accepted auditing standards (GAAS), generally accepted government auditing standards (GAGAS), and the Rules of Florida's Auditor General. It included a review of internal controls as well as compliance with applicable laws and regulations. Ms. Carshena T. Allison, a partner at BCA Wason Rice, LLP will present the audit results to the members of the committee.

In accordance with the Final Guidance (AWI FG 05-019) issued by the Florida Department of Economic Opportunity on Audit and Audit Resolution, dated August 12, 2005, auditors must appear before the Board, or an appropriate committee of the Board, to explain the opinions expressed by the auditor and to discuss the significance of any audit findings, including findings contained in the Management Letter. Copies of the audit, management letter, and any corrective action plan must be submitted to the FloridaCommerce Inspector General, the State Auditor General's Office, Department of Financial Services, the Federal Audit Clearinghouse, as well as, to the Chief Elected Official for Workforce Development Area 23.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*



## **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

**DATE:** 2/20/2025

**AGENDA ITEM NUMBER:** 8

**AGENDA ITEM SUBJECT:** EXTERNAL INDEPENDENT AUDITOR

**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 2022-2023, 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*



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/20/2025

**AGENDA ITEM NUMBER:** 9

**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 \$277,077.57 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.

<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>
8/16/2024	044155	Wagner Peyser Hope Florida Navigator	N/A	\$ 71,428.57	\$ 71,428.57	To address poverty and promote economic mobility in Florida.
1/14/2025	044864	Disabled Veterans	\$ 4,097	\$ 259	\$ 4,356	To hire FL DOC DVOP Staff to serve disabled veterans and veterans with significant barriers to employment.
1/14/2025	044837	Local Veterans	\$ 10,692	\$ 5,390	\$ 16,082	To hire FL DOC LVER staff to serve veterans and conduct outreach to employers to increase employment opportunities for veterans.



1/16/2025	044778	TANF	N/A	\$ 200,000	\$ 200,000	To purchase scholarships for the 5000 Role Model Program.
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<b>TOTAL</b>			<b>\$ 14,789</b>	<b>\$ 277,077.57</b>	<b>\$ 291,866.57</b>
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**FUNDING:** Workforce Funding

**PERFORMANCE:** N/A

*NO ATTACHMENT*



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/20/2025

**AGENDA ITEM NUMBER:** 10

**AGENDA ITEM SUBJECT:** APPROVAL OF BUDGET ADJUSTMENT

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

**RECOMMENDATION:** SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to authorize staff to modify the Fiscal Year Budget as set forth below.

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

**STRATEGIC PROJECT:** **Improve employment outcomes**

**BACKGROUND:**

On June 20, 2024, the SFWIB approved the Fiscal Year 2024-2025 budget which included various assumptions with respect to the expected level of funding to the fiscal year. Subsequent to the Board approval of the budget, SFWIB received notification of additional funding award in the amount of \$694,527. Staff recommends Finance Committee approval to modify Fiscal Year 2024-2025 budget as allocated below.

<b>Cost Distribution</b>	<b>Approved Budget PY24-25</b>	<b>Additional Award</b>	<b>Modified Budget PY24-25</b>
HQ (Adm. & Prgoram Cost)	\$8,278,718	\$416,716.20	\$8,695,434.20
Training	\$11,625,690	\$277,810.80	\$11,903,500.80

**FUNDING:** Workforce Funding

**PERFORMANCE:** N/A

*NO ATTACHMENT*