

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD FINANCE AND EFFICIENCY COUNCIL MEETING

THE LANDING AT MIA
5-STAR CONFERENCE CENTER
7415 CORPORATE CENTER DRIVE, SUITE H
KEY BISCAYNE ROOM
MIAMI, FL 33126
THURSDAY, DECEMBER 18, 2025 8:30 A.M.

AGENDA

- 1. Call to Order and Introductions
- 2. Public Comment
- 3. Approval of Finance and Efficiency Council Meeting Minutes
 - A. October 16, 2025
- 4. Information Financial Report October 2025
- 5. Information Bank Reconciliation October and November 2025
- 6. Information Fiscal Monitoring Activity Report
- 7. Recommendation as to Approval to Accept Workforce System Funding

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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."



DATE: 12/18/2025

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



DATE: 12/18/2025

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: FINANCE COMMITTEE MEETING MINUTES

AGENDA ITEM TYPE: APPROVAL

RECOMMENDATION: SFWIB staff recommends to the Finance Committee to approve minutes from the

October 16, 2025 meeting, as set forth below.

STRATEGIC GOAL: STRONG WORKFORCE SYSTEM LEADERSHIP

STRATEGIC PROJECT: Strengthen workforce system accountability

BACKGROUND:

N/A

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT



SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING

DATE: 12/18/2025

AGENDA ITEM: 3A

AGENDA TOPIC: MEETING MINUTES

SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

DATE/TIME: October 16, 2025, 8:30am

LOCATION: The Landing at MIA

5-Star Conference Center

7415 Corporate Center Drive, Suite H

Key Biscayne Room Miami, FL 33126

Zoom: https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTTiLxAUPpsV9CH

1. CALL TO ORDER:

Chairman Scott, called to order the regular meeting of the Finance and Efficiency Council meeting, at 8:42AM on October 16, 2025.

ROLL CALL: 8 members; 5 required; 5 present: Quorum Present

SFWIB FEC MEMBERS	SFWIB F	EC MEMBERS	SFWIB STAFF
PRESENT	ABSENT		
Chi, Joe (Zoom)	Bridges, Jeff		Beasley, Rick
Glean-Jones, Camela			Bennett, Renee
Perez, Andy	SFWIB F	EC MEMBERS	Petro, Basil
Pintado, Kirenia	EXCUSED		
Scott Jr., Kenneth	Datorre, Rob	erto	ADMINISTRATION/IT
	Gibson, Cha	rles	
OTHER ATTENDEES			

Agenda items are displayed in the order they were discussed.

Minutes Prepared by: Ebony Morgan SFWIB Finance & Efficiency Council Meeting October 16, 2025, 8:30am

Status: DRAFT Approval date: TBD Page 1 of 3



2. Public Comments

Public comments should be two minutes or less.

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

3A. Finance and Efficiency Council Meeting Minutes - August 21, 2025

Chairman Scott called for the minutes from the August 21, 2025, Finance and Efficiency Council meeting to be considered, allowing members an opportunity to review before entertaining a motion.

<u>Motion:</u> Ms. Perez to approve the August 21, 2025 Finance and Efficiency Council Meeting minutes. Ms. Glean-Jones seconded the motion; <u>item is passed without dissent.</u>

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

4. Information - SFWIB Financial Report Update

Chairman Scott introduced the item; Ms. Bennett reviewed the unaudited SFWIB Financial Report for the period of July 1, 2025 through August 31, 2025. Following the introduction, Ms. Bennett reviewed the expenditure rates for headquarters, adult and youth services, facilities, and other programs and projects, providing explanations for the corresponding variances.

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

5. Information - Bank Reconciliation - August and September 2025

Chairman Scott introduced the item; Ms. Bennett reviewed financial activities, including voided checks, for the time period of August and September 2025.

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



6. Approval - Acceptance of Workforce System Funding

Mr. Scott introduced the item; Ms. Bennett presented a request to accept an additional \$564,087.43 in Workforce System Funding, detailing the various employment and training service programs to which the funds will be allocated.

Motion: Mr. Chi to recommend to the board the approval of the acceptance of additional workforce system funding in the totaling \$564,087.43. Ms. Pintado seconded the motion; item is passed without dissent.

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

There being no further business to come before the Council, meeting adjourned at 9:08 am.



DATE: 12/18/2025

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 October 2025 is being presented for review by the Board members.

Footnote: The Unrestricted Fund Balance is \$425,631

Budget Variance Explanations

- The expenditure rate for Headquarters costs is 35.2 percent. The actual expenditure rate is 1.87 percent higher than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 24.9 percent. The actual expenditure rate is 8.43 percent lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 26.3 percent. The actual expenditure rate is 7.03 percent lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 44.4 percent. The actual expenditure rate is 11.07 percent higher than the projected expenditure rate.
- The expenditure rate for Facilities costs is 27.4 percent. The actual expenditure rate is 5.93 percent lower than the projected expenditure rate.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2025 THRU OCTOBER 31, 2025 (UNAUDITED)

Accompanying Notes to the Financial Report (unaudited) For the Period of July 1, 2025 through October 31, 2025

The financial performance for the four months of the new fiscal year appear to be in line with the historical trends for this period. The projected expenditures rate for the period is approximately 33.33%.

It is important to note that the variances observed during the reporting period are primarily attributed to timing issues.

Budget Variance Explanations

- The expenditure rate for Headquarters costs is 35.2 percent. The actual expenditure rate is 1.87 percent higher than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 24.9 percent. The actual expenditure rate is 8.43 percent lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 26.3 percent. The actual expenditure rate is 7.03 percent lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 44.4 percent. The actual expenditure rate is 11.07 percent higher than the projected expenditure rate.
- The expenditure rate for Facilities costs is 27.4 percent. The actual expenditure rate is 5.93 percent lower than the projected expenditure rate.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET AGENCY SUMMARY FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

Revenues: WIOA TANF FLCommerce Second Year Allocation from FY 23-24	\$ \$	11,972,761											E
WIOA TANF FLCommerce Second Year Allocation from FY 23-24	\$				1			F			1	Std Rate=	33.33%
TANF FLCommerce Second Year Allocation from FY 23-24	\$			\$	_	\$	11.972.761	9		\$	11.972.761	0.09	_
FLCommerce Second Year Allocation from FY 23-24	\$	13,764,398		\$		\$	13,764,398	9			7.315.889	46.89	
Second Year Allocation from FY 23-24		1,536,904				\$	1,971,593	9			1,495,524	24.1	
	\$	10,099,089		\$		\$	10,103,704	9		\$	6,353,118	37.19	
	\$	10,033,003	\$ -			\$	400,000	9		\$	184,173	54.0	
Other Total Revenue	\$	37,373,152	7	_	,	\$	38,212,456	9		\$	27,321,466	28.5	
i otal Nevenue	Į v	37,373,132	-	Ą	039,304	Ą	36,212,430	L	10,090,990	Ψ	27,321,400	20.3	/0
expenditures:								Г					
Headquarter Costs	\$	8,128,661	\$ -	\$	288,025	\$	8,416,685	\$	2,960,805	\$	5,455,880	35.2%	
Adult Services	\$	10,944,252	s -	\$ ((193,408)	\$	10,750,844	9	2,676,774	\$	8,074,071	24.9%	
Youth Services	\$	4,718,932				\$	2,802,538	1	736,650	\$	2,065,887	26.3%	
Set Aside	\$	500,000	\$ -	\$	-	\$	500,000	4	-	\$	500,000	0.0%	
Facilities Costs	\$	4,526,563	\$ -	\$	44,687	\$	4,571,250	4	1,254,758	\$	3,316,492	27.4%	
Training & Support Services	\$	8,554,745	\$ 4,461,900	\$ (2	.900,000)	s	10,116,645	4	2,794,051	\$	7,322,595		
Allocated Funds	\$	4,554,745		\$ (-,		\$	6,471,139	3	2,794,051	\$	3.677.088	32.7%	
Set Asides	\$	4,000,000					3,645,506	3		\$	3,645,506		
other Programs & Projects	\$	_	\$ (2,545,506)	¢ 3	.600.000	\$	1,054,494	9	467,952	\$	586.542	44.4%	
Big Brothers Big Sisters	ŝ	_	\$ -			\$	300,000	3		\$	300,000	0.0%	
Summer Youth Employment (City of Homestead)	\$	-	\$ (79,491)			\$	20,509	3		\$	6,647	67.6%	
Summer Youth Employment (City of Opa-Locka)	ŝ	_	\$ (154,013)			\$	45,987	3		-	32.253	29.9%	
Summer Youth Employment (City of Miami Gardens)	ŝ	-	\$ (437,002)		,	\$	62,998	3		\$	6,369	89.9%	
MiDCPS Summer Youth Internship - 2023	\$	-	\$ (1,875,000)			\$	625,000	4		\$	241,272	61.4%	
Total Expenditures	\$	37,373,152	\$ (0)	\$	839,304	\$	38,212,456	9	10,890,990	\$	27,321,466	28.5%	
Balance of Funds Available	\$	(0)	\$ 0	e	- 1	\$	0	9	- 1	\$	0		

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET WIOA ADULT FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

		BOARD PPROVED BUDGET	SAMS Adjustments	Contract Adjustments		MENDED BUDGET	(0	ACTUAL 07/01/25 THRU 10/31/25)	Α	JDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
	,										Std Rate= 33.33%
Revenues: WIOA TANF	\$	4,693,418			\$	4,693,418			\$	4,693,418	0.0%
FLCommerce Second Year Allocation from FY 24-25 Other	\$	1,381,744			\$ \$	- 1,381,744 -	\$	1,101,126	\$	- 280,618	79.7%
Total Revenue	\$	6,075,162	\$ -	\$ -	\$	6,075,162	\$	1,101,126	\$	4,974,036	18.1%
Expenditures:											
Headquarter Costs	\$	1,321,348			\$	1,321,348	\$	345,805	\$	975,543	26.2%
Adult Services Youth Services Set Aside	\$	1,478,624 -	\$ - \$ -	\$ - \$ -	\$ \$ \$	1,478,624 - -	\$ \$	346,585 -	\$ \$	1,132,039 - -	23.4%
Facilities Costs	\$	495,126			\$	495,126	\$	181,173	\$	313,952	36.6%
Training & Support Services Allocated Funds Set Asides	\$ \$ \$	2,780,065 2,047,117 732,948	\$ -	\$ -	\$ \$ \$	2,780,065 2,047,117 732,948	\$	227,563 227,563	\$ \$	2,552,502 1,819,554 732,948	8.2% 11.1% 0.0%
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2023	\$	-	\$ -	\$ -	\$ \$ \$ \$ \$ \$ \$	- - - - -	\$	-	\$ \$ \$ \$ \$ \$	- - - - -	
Total Expenditures	\$	6,075,162	\$ -	\$ -	\$	6,075,162	\$	1,101,126	\$	4,974,036	18.1%
Balance of Funds Available	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET WIOA DISLOCATED WORKER FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

		BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments		MENDED BUDGET		ACTUAL (07/01/25 THRU 10/31/25)	Α	JDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
	•			•			E				Std Rate= 33.33%
Revenues: WIOA TANF	\$	2,714,251			\$	2,714,251			\$	2,714,251	0.0%
FLCommerce Second Year Allocation from FY 24-25 Other	\$	3,277,564			\$ \$ \$	3,277,564 -		\$ 1,005,777	\$	- 2,271,787	30.7%
Total Revenue	\$	5,991,815	\$ -	\$ -	\$	5,991,815	ľ	\$ 1,005,777	\$	4,986,038	16.8%
			ı	ı			_		_		
Expenditures:									l		
Headquarter Costs	\$	1,303,220			\$	1,303,220	,	\$ 355,051	\$	948,168	27.2%
Adult Services Youth Services Set Aside	\$	1,503,536	\$ - \$ -	\$ - \$ -	\$ \$	1,503,536 - -		\$ 356,573 \$ -	\$ \$ \$	1,146,964 - -	23.7%
Facilities Costs	\$	488,333			\$	488,333	,	\$ 166,027	\$	322,305	34.0%
Training & Support Services Allocated Funds Set Asides	\$ \$ \$ \$	2,696,726 1,973,833 722,893	\$ -	\$ -	\$ \$	2,696,726 1,973,833 722,893		\$ 128,126 \$ 128,126	\$ \$	2,568,600 1,845,707 722,893	4.8% 6.5% 0.0%
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens) MIDCPS Summer Youth Internship - 2023	\$	-	\$ -	\$ -	\$ \$ \$ \$ \$ \$ \$	- - - - -		-	\$ \$ \$ \$ \$ \$ \$		
Total Expenditures	\$	5,991,815	\$ -	\$ -	\$	5,991,815	5	\$ 1,005,777	\$	4,986,038	16.8%
Balance of Funds Available	\$		\$ -	\$ -	\$		[\$ -	\$		
*see accompanying notes	Ι Φ	<u> </u>	_ <u>-</u>	-	Ψ	-	Ľ	· -	Ψ	-	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET WIOA RAPID RESPONSE FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

		BOARD PPROVED BUDGET	SAMS Adjustments	Contract Adjustments		AMENDED BUDGET	•	ACTUAL (07/01/25 THRU 10/31/25)	1	UDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
			<u> </u>	I			ŀ		1		Std Rate= 33.33
Revenues:							ľ				
WIOA	\$	494,154			\$	494,154			\$	494,154	0.0%
TANF					\$	-			\$	-	
FLCommerce					\$	-			\$	-	
Second Year Allocation from FY 24-25	\$	700,732			\$	700,732		\$ 116,047	\$	584,685	16.6%
Other					\$	-	ı				
Total Revenue	\$	1,194,886	\$ -	\$ -	\$	1,194,886	Į	\$ 116,047	\$	1,078,839	9.7%
			1				ı				
Expenditures:											
Headquarter Costs	\$	259,888			\$	259,888		\$ 38,315	\$	221,573	14.7%
rieauquarter costs	Ψ	253,000			Ψ.	233,000		ψ 30,313	۳	221,373	14.770
Adult Services	s	259,661	\$ -	\$ -	\$	259,661		\$ 58,522	\$	201,138	22.5%
Youth Services	s	_	\$ -	\$ -	\$	_		\$ -	\$	-	
Set Aside	*		*	1	\$	-		•	\$	-	
					ľ				•		
Facilities Costs	\$	97,383			\$	97,383		\$ 19,210	\$	78,173	19.7%
Training & Support Services	s	577,955	¢	\$ -	\$	577,955		\$ -	\$	577,955	0.0%
Allocated Funds	\$	433,795	-	3 -	\$	433,795		.	\$	433,795	0.0%
Set Asides	\$	144,159			\$	144,159			\$	144,159	0.0%
Get Asides	Ψ	144,100			Ψ	144,155			Ψ	144,133	0.076
Other Programs & Projects	\$	_	s -	s -	\$	_		\$ -	\$	_	
Big Brothers Big Sisters	3	-	· -	3 -	\$			• -	\$	-	
ыд Brotners ыд Sisters Summer Youth Employment (City of Homestead)					\$				\$	- 1	
Summer Youth Employment (City of Opa-Locka)					\$	-			\$	-	
Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens)					\$	-			\$	-	
MiDCPS Summer Youth Internship - 2023					\$	-			\$		
T. (15 15					<u> </u>				Ļ		
Total Expenditures	\$	1,194,886	\$ -	\$ -	\$	1,194,886	L	\$ 116,047	\$	1,078,839	9.7%
Balance of Funds Available	\$		\$ -	\$ -	\$	_	ſ	\$ -	\$	1	
*see accompanying notes	1.9		- -		ı ş		L	· -	ĮΦ	- 1	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET WIOA YOUTH FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

		SAMS Adjustments	Contract Adjustment		AMENDED BUDGET		ACTUAL (07/01/25 THRU 10/31/25)	A	CTUAL -	BUDGET VS. ACTUAL - RATE
			•						•	Std Rate= 33.33
\$	4,070,938								4,070,938	0.0%
									-	
								-	· - · ·	
\$	3,374,043					1	1,299,453	\$	2,074,590	38.5%
						L				
\$	7,444,981	\$ -	\$ -	\$	7,444,981	5	1,299,453	\$	6,145,528	17.5%
								1	1	
\$	1,619,283			\$	1,619,283	1	296,634	\$	1,322,650	18.3%
s	_	s -	s -	s		9	-	s	_	
	4.718.932	\$ (1.916.394)						\$	2.065.887	26.3%
\$	500,000	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•					\$	500,000	0.0%
\$	606,766			\$	606,766	\$	80,499	\$	526,267	13.3%
		£ 4.046.204	•		4 046 204		195.670	•	1 720 724	9.7%
Ą	-		φ -							9.7%
		Ψ 1,510,054					100,070	\$	-	3.1 70
	_	e -				١,			_	
•	-	Ψ -	-			1			<u> </u>	
									-	
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								\$	-	
								\$	-	
\$	7,444,981	\$ -	\$ -	\$	7,444,981	5	1,299,453	\$	6,145,528	17.5%
	, ,				, ,		,,	•	, -,	
\$		\$ -								
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 4,070,938 \$ 3,374,043 \$ 7,444,981 \$ 1,619,283 \$ - \$ 4,718,932 \$ 500,000 \$ 606,766 \$ -	\$ 4,070,938 \$ 4,070,938 \$ 3,374,043 \$ 7,444,981 \$ -	\$ 4,070,938 \$ 4,070,938 \$ 3,374,043 \$ 7,444,981 \$ -	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET SAMS Adjustments \$ 4,070,938	APPROVED BUDGET SAMS Adjustments SAMS Adjustments \$ 4,070,938	APPROVED BUDGET SAMS Adjustments Adjustments Adjustments BUDGET \$ 4,070,938	APPROVED BUDGET SAMS Adjustments Adju

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET TANE FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

											_		
		BOARD APPROVED BUDGET	Ac	SAMS djustments		Contract ljustments		AMENDED BUDGET		ACTUAL (07/01/25 THRU 10/31/25)		BUDGET VS. ACTUAL - AMOUNT	BUDGET VS ACTUAL - RATE
									Ī				Std Rate= 33.
Revenues:									ſ		Т		
WIOA							\$	-					
TANF	\$	13,764,398					\$	13,764,398		\$ 6,448,509	\$	7,315,889	46.8%
FLCommerce							\$	-			9	-	
Second Year Allocation from FY 24-25	\$	-					\$	-			9	-	
Other							\$	-			9	-	
Total Revenue	\$	13,764,398	\$	-	\$	-	\$	13,764,398	Į	\$ 6,448,509	\$	7,315,889	46.8%
											_		
Expenditures:													
Headquarter Costs	\$	2,993,757					\$	2,993,757		\$ 1,559,307	5	1,434,450	52.1%
Adult Services	\$	7,148,843		-	\$	(300,000)		6,848,843		\$ 1,777,530	\$	5,071,314	26.0%
Youth Services	\$	-	\$	-	\$	-	\$	-		\$ -	\$	-	
Set Aside							\$	-			*	-	
Facilities Costs	\$	1,121,798					\$	1,121,798		\$ 593,943	1	527,855	52.9%
											١.		
Training & Support Services Allocated Funds	\$	2,500,000	\$	2,210,253	\$	(2,900,000)	\$	1,810,253 100,000		\$ 2,091,889 \$ 2,091,889			115.6% 2091.9%
Allocated Funds Set Asides	\$ \$	100,000 2,400,000	\$	2 210 252	•	(2,900,000)	\$	1,710,253		\$ 2,091,889	3		2091.9%
Set Asities	\$	2,400,000	Ф	2,210,253	Ф	(2,900,000)	Ф	1,710,253			4	1,710,253	0.0%
Other Programs & Projects	s	_	\$	(2,210,253)		3,200,000	l e	989.747		\$ 425,840	۱,	563.907	43.0%
Big Brothers Big Sisters	•	-	*	(2,210,233)	\$	300,000		300,000		Ψ 425,040	9		0.0%
Summer Youth Employment (City of Homestead)			\$	(39,746)		50.000	\$	10.254		\$ 6,931			67.6%
Summer Youth Employment (City of Promesteau) Summer Youth Employment (City of Opa-Locka)			\$	(77,007)		100,000		22,993		\$ 6,867			29.9%
Summer Youth Employment (City of Opa-Locka) Summer Youth Employment (City of Miami Gardens)	I		\$	(218,501)		250,000	\$	31,499		\$ 28,315			89.9%
MiDCPS Summer Youth Internship - 2024	J		\$	(1,875,000)		2,500,000		625,000		\$ 383,728			61.4%
Total Expenditures	s	13,764,398	\$		\$		\$	13.764.398	ŀ	\$ 6.448.509	-	7.315.889	46.8%
•	1 *				· -			,		. 2, 1.15,000		,,	
Balance of Funds Available	\$	(0)	\$	-	\$	-	\$	(0)		\$ -	\$	(0)	•
*see accompanying notes	·												

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET Layoff Aversion (WIR26) FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

	APPI	OARD ROVED DGET	_	AMS stments	_	Contract ustments		MENDED SUDGET	(ACTUAL (07/01/25 THRU 10/31/25)	Α	JDGET VS. ACTUAL - AMOUNT	BUDGET V ACTUAL - RATE
Revenues:			1						-		$\overline{}$	I	Std Rate= 33.
WIOA	\$	_					\$	_			\$	_	
TANF	ľ						\$	_			1		
FLCommerce					\$	250,000	\$	250,000	9	99,655	\$	150,345	39.9%
Second Year Allocation from FY 24-25					Ť		\$	-	'		1		
Other							\$	_					
Total Revenue	\$	-	\$	-	\$	250,000	\$	250,000	\$	99,655	\$	150,345	39.9%
Expenditures:													
Headquarter Costs	\$	-			\$	250,000	\$	250,000	\$	99,655	\$	150,345	39.9%
Adult Services		_	\$	_	\$	_	\$	_	\$		\$	_	
Youth Services	\$		\$		\$		\$		9		\$	_	
Set Aside	•		*		•		\$	-	,		\$	-	
Facilities Costs							\$	-			\$	-	
Training & Support Services	\$	_	\$	_	\$	_	\$	_	9	<u>-</u>	\$	_	
Allocated Funds	ľ		Ť		Ť		\$	-	'		\$	-	
Set Asides							\$	-			\$	-	
Other Programs & Projects	\$	-	\$	-	\$	-	\$	-	\$		\$	-	
Big Brothers Big Sisters							\$	-			\$	-	
Summer Youth Employment (City of Homestead)							\$	-			\$	-	
Summer Youth Employment (City of Opa-Locka)							\$	-			\$	-	
Summer Youth Employment (City of Miami Gardens)							\$	-			\$	-	
MiDCPS Summer Youth Internship - 2024							\$	-			\$	-	
Total Expenditures	\$	-	\$	-	\$	250,000	\$	250,000	\$	99,655	\$	150,345	39.9%
Balance of Funds Available	\$		\$		\$		\$		\$		\$	- 1	
Dalatice Of Futius Available	P		. ₽	-	Ð	-	Ð	-	1.3		a a	-	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET SUMMER YOUTH EMPLOYMENT PROGRAM FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25) (City of Miami Gardens / City of Opa-Locka / City of Homestead)

		BOARD APPROVED BUDGET	Ad	SAMS ljustments		Contract justments		AMENDED BUDGET	(ACTUAL (07/01/25 THRU 10/31/25)	1	JDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
	1												Std Rate= 33.33
Revenues:													
WIOA							\$	-					
TANF							\$	-					
FLCommerce							\$	-			\$	-	
Second Year Allocation from FY 24-25							\$	-			\$	-	
Other					\$	400,000		400,000	\$		\$	184,173	54.0%
Total Revenue	\$	-	\$	-	\$	400,000	\$	400,000	\$	215,827	\$	184,173	54.0%
Expenditures:											1		
Headquarter Costs					\$	-	\$	-	\$	12,912	\$	(12,912)	
Adult Services	\$	_	\$	_			\$	_	\$	-	\$	_	
Youth Services	Š		\$	-	\$	_	\$	-	\$		\$	_	
Set Aside			ľ		,		\$	-			\$	-	
Facilities Costs							\$	-			\$	-	
Training & Support Services	\$	_	\$	335,253	\$	_	\$	335,253	\$	160,803	\$	174,450	48.0%
Allocated Funds	· ·		1				\$,	\$		\$	(160,803)	
Set Asides			\$	335,253			\$	335,253	Φ	100,803	\$	335,253	0.0%
Unallocated Funds													
Other Programs & Projects	\$	-	\$	(335,253)	\$	400,000		64,747	\$	42,112		22,635	65.0%
Big Brothers Big Sisters					١.		\$				\$		
Summer Youth Employment (City of Homestead)			\$	(39,746)		50,000		10,254	\$			3,324	67.6%
Summer Youth Employment (City of Opa-Locka)			\$	(77,007)		100,000	\$	22,993	\$		\$	16,127	29.9%
Summer Youth Employment (City of Miami Gardens) MiDCPS Summer Youth Internship - 2024			\$	(218,501)	\$	250,000	\$	31,499	\$	28,315	\$	3,184	89.9%
Total Expenditures	\$	-	\$	(0)	\$	400,000	\$	400,000	\$	215,827	\$	184,173	54.0%
Balance of Funds Available	I \$		\$	^	\$	-	\$	0	\$		\$	0	
see accompanying notes	1 4	-	Ψ	U	Ψ		Ψ	U	1	<u> </u>	Ψ	U	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET FSET FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

	AF	BOARD PROVED SUDGET	SAMS Adjustment		ntract tments		MENDED BUDGET	(ACTUAL (07/01/25 THRU 10/31/25)	BUDG ACTI AMO		BUDGET VS. ACTUAL - RATE
			l.								L.	Std Rate= 33.33°
Revenues:												
WIOA						\$	-					
TANF	_					\$	· - - ·					
FLCommerce	\$	564,070				\$	564,070	\$	285,365		278,705	50.6%
Second Year Allocation from FY 24-25	\$	(0)				\$	(0)			\$	(0)	
Other						\$	-	L		_		
Total Revenue	\$	564,070	\$ -	\$	-	\$	564,070	\$	285,365	\$ 2	78,705	50.6%
Expenditures:												
Headquarter Costs	\$	122,685				\$	122,685	\$	155,656	\$	(32,971)	126.9%
Adult Services	s	395,413	\$ -	\$	_	\$	395,413	\$	98,140	\$ 2	297,273	24.8%
Youth Services	\$	393,413	\$ -	\$	-	\$	395,413	\$		\$	91,213	24.0%
Set Aside	•	-	• -	Þ	-	\$: I	Ф	-	э \$		
Oct Asido						Ψ				Ψ		
Facilities Costs	\$	45,972				\$	45,972	\$	31,569	\$	14,403	68.7%
Training & Support Services	\$	_	\$ -	\$	_	\$	_	\$	-	\$	_	
Allocated Funds	1		Ť	Ť		\$	-			\$	-	
Set Asides						\$	-			\$	-	
Other Programs & Projects	s	_	\$ -	\$	_	\$	_	s	_	\$	_	
Big Brothers Big Sisters	*	-	*	"	-	\$	- 1	*	•	s s	-	
Summer Youth Employment (City of Homestead)						\$				\$	-	
Summer Youth Employment (City of Opa-Locka)						\$	_			s	_	
Summer Youth Employment (City of Miami Gardens)						\$	_			S		
MiDCPS Summer Youth Internship - 2024						\$	-			\$	-	
						\$	-			\$	-	
Total Expenditures	\$	564,070	\$ -	\$	-	\$	564,070	\$	285,365	\$ 2	78,705	50.6%
	1.				,			_				
Balance of Funds Available *see accompanying notes	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET RESEA FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

		BOARD APPROVED BUDGET	SAMS Adjustmen	ts		ntract stments		MENDED SUDGET	(07/	ACTUAL /01/25 THRU 10/31/25)	A	DGET VS. CTUAL - MOUNT	BUDGET \ ACTUAL RATE	
_			Т			1					1	-	Std Rate= 33	.33%
Revenues: WIOA							\$							
TANE							\$	-						
FLCommerce					\$	152,057	\$	152,057	\$	21,151	\$	130,906	13.9%	
Second Year Allocation from FY 24-25	\$	225,642			Ψ	102,001	\$	225,642	\$	72,057	\$	153,585	31.9%	
Other	•	220,012					\$	-	, T	. 2,00	Ť	.00,000	01.070	
Total Revenue	\$	225,642	\$ -		\$	152,057	\$	377,699	\$	93,208	\$	284,492	24.7%	_
Expenditures:	1		I	1			1				1			
Experiences.														
Headquarter Costs	\$	49,077			\$	33,072	\$	82,150	\$	40,790	\$	41,360	49.7%	
Adult Services	\$	158,175	s -		\$	106,592	\$	264,767	\$	39,425	\$	225,343	14.9%	
Youth Services	\$	-	\$ -		\$	-	\$	-	\$	-	\$	-		
Set Aside							\$	-			\$	-		
Facilities Costs	\$	18,390		2	\$	12,393	\$	30,782	\$	12,993	\$	17,789	42.2%	
Training & Support Services	\$	_	\$ -		\$	_	\$	_	\$	_	\$	_		
Allocated Funds	•		*		Ψ		\$	-	, T		\$	-		
Set Asides							\$	-			\$	-		
Other Programs & Projects	\$	_	\$ -		\$	_	\$	_	\$	_	\$	_		
Big Brothers Big Sisters	1		'				\$	-			\$	-		
Summer Youth Employment (City of Homestead)	1						\$	-			\$	-		
Summer Youth Employment (City of Opa-Locka)							\$	-			\$	-		
Summer Youth Employment (City of Miami Gardens)	1						\$	-			\$	-		
MiDCPS Summer Youth Internship - 2024							\$	-			\$	-		
Total Expenditures	\$	225,642	\$ -		\$	152,057	\$	377,699	\$	93,208	\$	284,492	24.7%	_
Balance of Funds Available	\$	-	\$ -		\$	-	\$	-	\$		\$	- 1		_
*see accompanying notes					•		, T							

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET LOCAL VETERANS FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

	BOAI APPRO BUDG	VED Adi	SAMS ustments		tract tments		IENDED JDGET	(07/0	ACTUAL 1/25 THRU 0/31/25)	AC	GET VS. TUAL - IOUNT	BUDGET VS. ACTUAL - RATE
_	T									1	1	Std Rate= 33.33%
Revenues: WIOA						•				•		
TANF						9				¢ .		
FLCommerce				\$	32,632	\$	32,632	\$	18,201	s S	14,431	55.8%
Second Year Allocation from FY 24-25	\$	_		Ψ	02,002	\$	-	\$	-	s	-	00.070
Other	•					\$	-	s	_	s	-	
Total Revenue	\$	- \$	-	\$	32,632	\$	32,632	\$	18,201	\$	14,431	55.8%
Expenditures:										ı		
Experioritares.												
Headquarter Costs	\$	-		\$	3,948	\$	3,948	\$	2,539	\$	1,409	64.3%
Adult Services	\$	- \$	_	\$	_	\$	_	\$	_	\$	_	
Youth Services	s	- s	-	\$	-	\$	-	\$	_	\$	-	
Set Aside				Ť		\$	-	ľ		\$	-	
Facilities Costs	\$	-		\$	28,684	\$	28,684	\$	15,661	\$	13,022	54.6%
Training & Support Services	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	
Allocated Funds Set Asides						\$	-			\$	-	
Other Programs & Projects	\$	- \$	_	\$	_	\$	_			\$	_	
Big Brothers Big Sisters	*	Ι Ψ		~		\$	-			s	_	
Summer Youth Employment (City of Homestead)						\$	-			\$	-	
Summer Youth Employment (City of Opa-Locka)						\$	-			\$	-	
Summer Youth Employment (City of Miami Gardens)						\$	-			\$	-	
MiDCPS Summer Youth Internship - 2024						\$	-			\$	-	
Total Expenditures	\$	- \$	-	\$	32,632	\$	32,632	\$	18,201	\$	14,431	55.8%
Balance of Funds Available	\$	- \$	-	\$	-	\$	-	\$		\$	- 1	
See accompanying notes		ĮΨ		7		7		¥	*	Ψ	ı	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET DISABLED VETERANS FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

	APP	DARD ROVED DGET	SAMS Adjustments		ntract tments	AMENDED BUDGET	(07/01/	TUAL /25 THRU 31/25)	ACT	GET VS. TUAL - DUNT	BUDGET VS ACTUAL - RATE
									1		Std Rate= 33.33
Revenues: WIOA						•					
TANF						\$ - \$ -					
FLCommerce						\$ -	l e		•		
Second Year Allocation from FY 24-25	\$	423		\$	4,615		\$ \$	-	\$ \$	5,038	0.0%
Other	э	423		Þ	4,615	\$ 5,038) p	-	Э	5,038	0.0%
Total Revenue	\$	423	\$ -	•	4,615	\$ 5,038	\$		\$	5,038	0.0%
Total Revenue	\$	423	5 -	\$	4,615	\$ 5,038	Þ	-)	5,038	0.0%
Expenditures:											
Headquarter Costs	\$	92		\$	1,004	\$ 1,096			\$	1,096	0.0%
Adult Services	s	_	\$ -	\$	_	s -	\$	_	\$	_	
Youth Services	Š	-	\$ -	\$	-	\$ -	\$	-	\$	-	
Set Aside	ľ		,	,		\$ -			\$	-	
Facilities Costs	\$	331		\$	3,611	\$ 3,942			\$	3,942	0.0%
Training & Support Services	\$	_	\$ -	\$	_	\$ -	\$	_	\$	_	
Allocated Funds	*		,	'		\$ -	'		\$ \$	-	
Set Asides						\$ -			\$	-	
Other Programs & Projects	\$		\$ -	\$	_	\$ -			\$	_	
Big Brothers Big Sisters	[*		,	*		\$ -	1 1		\$	-	
Summer Youth Employment (City of Homestead)						\$ -	1 1		\$	_	
Summer Youth Employment (City of Opa-Locka)						\$ -	1 1		\$	-	
Summer Youth Employment (City of Miami Gardens)						\$ -	1 1		\$	-	
MiDCPS Summer Youth Internship - 2024						\$ -			\$	-	
Total Expenditures	\$	423	\$ -	\$	4,615	\$ 5,038	\$	-	\$	5,038	0.0%
Balance of Funds Available	\$		\$ -	\$	-	\$ -	\$		\$	- 1	

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET WAGNER PEYSER FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

		BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments		AMENDED BUDGET	(07/0	ACTUAL 01/25 THRU 0/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
			1						1	Std Rate= 33.33%
Revenues:					_					
WIOA TANF					\$	-				
FLCommerce	•	070 004			\$	- 070 004		F4 C07	¢ 004.407	F 20/
Second Year Allocation from FY 24-25	\$	972,834			\$	972,834 1,138,941	\$	51,697 156,125		5.3% 13.7%
Other	\$	1,138,941			\$	1,138,941	Э	156,125	\$ 982,816	13.7%
Total Revenue	\$	2,111,775	\$ -	\$ -	\$	2,111,775	\$	207,822	7	9.8%
			1						1	
Expenditures:										
Headquarter Costs	\$	459,311			\$	459,311	\$	54,141	\$ 405,170	11.8%
Adult Services	\$	-	\$ -	\$ -	\$	-	\$	-	\$ -	
Youth Services	\$	-	\$ -	\$ -	\$	-	\$	-	\$ -	
Set Aside					\$	-			\$ -	
Facilities Costs	\$	1,652,464			\$	1,652,464	\$	153,681	\$ 1,498,783	9.3%
Training & Support Services	\$	_	\$ -	\$ -	\$	_	\$	_	\$ -	
Allocated Funds	•		*	•	\$	-	1		\$ -	
Set Asides					\$	-			\$ -	
Other Programs & Projects	s	_	\$ -	\$ -	\$				\$ -	
Big Brothers Big Sisters	•	-		_	\$	[]			\$ -	
Summer Youth Employment (City of Homestead)					\$	1			\$ -	
Summer Youth Employment (City of Opa-Locka)					\$				\$ -	
Summer Youth Employment (City of Miami Gardens)				1	\$	_			\$ -	ĺ
MiDCPS Summer Youth Internship - 2024					\$	-			\$ -	
Total Expenditures	\$	2,111,775	\$ -	\$ -	\$	2,111,775	\$	207,822	\$ 1,903,953	9.8%
Balance of Funds Available	\$	-	\$ -	\$ -	\$	-	\$	-	\$ -	1

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD REVENUE AND EXPENDITURES COMPARED TO BUDGET DEO** FISCAL YEAR 2025/2026 YTD Operations (07/01/25-10/31/25)

		BOARD APPROVED BUDGET	SA Adjust	-	Contr Adjustm			AMENDED BUDGET	(07/0	ACTUAL 01/25 THRU 0/31/25)	Α	JDGET VS. CTUAL - AMOUNT	BUDGET VS ACTUAL - RATE
_	1												Std Rate= 33.3
Revenues:					_		_						
WIOA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
TANF	\$		\$	-	\$	-	\$		\$		\$		
FLCommerce	\$	972,834	\$	-			\$	1,157,523	\$	91,049	\$	1,066,474	7.9%
Second Year Allocation from FY 23-24	\$	1,365,006	\$	-		4,615	\$	1,369,621	\$	228,182		1,141,439	16.7%
Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Total Revenue	\$	2,337,840	\$	-	\$ 18	9,304	\$	2,527,144	\$	319,230	\$	2,207,914	12.6%
Expenditures:													
Headquarter Costs	\$	508,480	\$	-	\$ 3	8,025	\$	546,505	\$	97,470	\$	449,035	17.8%
Adult Services	\$	158,175	s	_	\$ 10	6,592	\$	264,767	\$	39,425	\$	225,343	14.9%
Youth Services	\$	130,173	\$	_	\$		\$	204,707	\$	33,423	\$	223,343	14.370
Set Aside	\$	-	\$	-	\$		\$	-	\$	-	\$	-	
Facilities Costs	\$	1,671,185	\$		\$ 4	4,687	\$	1,715,872	\$	182,336	\$	1,533,536	10.6%
Training & Support Services	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	
Allocated Funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Set Asides	\$	-	\$	-	\$		\$	-	\$	-	\$	-	
Other Programs & Projects	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	
Big Brothers Big Sisters	Š	_	Š	-	\$	-	\$	-	\$	-	\$	-	
Summer Youth Employment (City of Homestead)	Š	_	Š	-	Š	-	\$	-	\$	_	\$	-	
Summer Youth Employment (City of Opa-Locka)	\$	_	Š	-	Š	-	\$	-	\$	-	\$	-	
Summer Youth Employment (City of Miami Gardens)	Š	_	ŝ	_	Š	-	\$	_	\$	-	\$	_	
MiDCPS Summer Youth Internship - 2023	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Total Expenditures	\$	2,337,840	\$	-	\$ 18	9,304	\$	2,527,144	\$	319,230	\$	2,207,914	12.6%
Balance of Funds Available	\$		\$	-	\$	-	\$		\$		\$	- 1	



DATE: 12/18/2025

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 October and November 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: 10/31/25 Cash Account: 1102 Cash -General Operating Account

		Amount (\$)	Number of Transactions
Beginning Book Balance		1,451,840.20	
Less Checks/Vouchers Drawn		(1,801,608.98)	77
Plus Deposits: Checks Voided		91,184.67	1
Deposits		1,303,450.38	14
Unreconciled Items:			
Ending Book Balance		1,044,866.27	
Bank Balance		2,754,488.19	
Less Checks/Vouchers Outstanding		(1,709,621.92)	62
Reconciled Bank Balance		1,044,866.27	
Unreconciled Difference		0.00	
	Prepared by:	11/7/2025 Basil Petro	
		Asst. Controller, Finance	
	Approved by:	Renee Bennett	

Assistant Director, Finance

South Florida Workforce Investment Board Reconcile Cash Accounts

Reconciliation Date: 11/30/25 Cash Account: 1102 Cash -General Operating Account

		Amount (\$)	Number of Transactions
Beginning Book Balance		1,044,866.27	
Less Checks/Vouchers Drawn		(1,599,876.57)	139
Plus Deposits: Checks Voided		0.00	N/A
Deposits		1,999,645.14	14
Unreconciled Items:			
Ending Book Balance		1,444,634.84	
Bank Balance		3,007,280.13	
Less Checks/Vouchers Outstanding		(1,562,645.29)	86
Reconciled Bank Balance		1,444,634.84	
Unreconciled Difference		0.00	
	Prepared by:	Basil Petro	
		Asst. Controller, Finance	
	Approved by:	Renee Bennett	

Assistant Director, Finance



DATE: 12/18/2025

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 2025-2026, for the period of April 1, 2025 to December 4, 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 April 1, 2025 to December 4, 2025

Program (SYIP) \$ 2,500,000 \$ - Not Visit date of a nonaffer. * 3. The supposing documentation for a sample program expense showed that the payment was not timely remitted to the vendor as per the invoice terms. * 4. Seven percent (79) of the sampled insuebsen revealed that practicipants whose ages ranged between 15 and 17 years old worked more than four (4) hours continually visition at merchal of a latent they (59) minutes beautiful the participant worked more than eight (8) hours in one day; and one instance where the timesheet total hours exceeded for (740) hours in one week. * 6. A weekly timesheet was approved by the worksite supervisor prior to the participant complicition of the total hours for the week. * Cuban American National Council, Inc. (CNC) * Cuban American National Council, Inc. (CNC) * 1. The allocation of map the december of the counterwise shows A Plan of Contractive Acies will not be submitted as CNC will no hough be contracting with CSO (50 deallowed ones were relievable to the counterwise). * 1. Payments for sampled program expenditures were consistently remitted late to vendors. This is a repeat finding. * 3. OCC. did not auding on submit a hought mondification more practically remitted late to vendors. This is a repeat finding. * 4. CNC did not motify one submit a negacine for years excendention and of though on United Scales and the cases of CNA (20). * 5. The Capital Inventors Report for FY24-25 was not creatly submitted to CSSF Facilities Unit. This is a repeat finding. * 6. CNC did not auding the services. The review of sampled program expenditures showed to GNA stamps, certificate of Use expend by CNC stamps, during the meantering, CSO's TI Helphela & decimend from the CNA supervisor and the cases of CNA (20). * 5. The Capital Inventors Report for FY24-25 was not insteady submitted to CSSF Facilities Unit. This is a repeat finding. * 6. CNC did not auding the services. The review of sampled program expenditures showed CRy of Mains, where the SNWIB and the Federal gov	Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
Summer Youth Internship Program (SYIP) \$ 2,500,000 \$ - 7 The Finned Governor Pedage due to CSF to their than theiry (30) calendar days after 6/39/25 was submitted incomplete on 7/29/25. The purbage was recombined with the respect disputation on 8/30/25. **Summer Youth Internship Program (SYIP) \$ 2,500,000 \$ - 7 The support disputation for the account ending number 0473 showed outstanding checks written on 20/22, 20/23 and 20/24. As per the printed checks, checks are NoV-Valid after 6 months?* **A Sex superson (PS) of the sumplification for the account ending number 0473 showed outstanding checks written on 20/22, 20/23 and 20/24. As per the printed checks, checks are NoV-Valid after 6 months?* **A. Sex superson (PS) of the sumplification of the account ending number 0473 showed outstanding checks written on 20/22, 20/23 and 20/24. As per the printed checks, checks are NoV-Valid after 6 months?* **A. Sex superson (PS) of the sumplification of the sumple program was not comby criminal to the works on more department on the sum of the printing of the sum of			T	'he School Board of Miami-Dade County, Florida (MDCPS)	Ŭ
Cuban American National Council, Inc. (CNC) Cuban Public American National Council Inc. (CNC) Cuban American	(SYIP)	\$ 2,500,000	\$ -	recordkeeping, compliance with documentation requirements, and its capability in managing human resources issues. The following deficiencies were noted and cited as observations: 1. The Financial Closeout Package due to CSSF no later than thirty (30) calendar days after 6/30/25 was submitted incomplete on 7/29/25. The package was resubmitted with the required signatures on 8/26/25. 2. Sampled bank reconciliations for the account ending number 0473 showed outstanding checks written on 2022, 2023 and 2024. As per the printed checks, checks are "Not Valid after 6 months". 3. The supporting documentation for a sample program expense showed that the payment was not timely remitted to the vendor as per the invoice terms. 4. Seven percent (7%) of the sampled timesheets revealed that participants whose ages ranged between 15 and 17 years old worked more than four (4) hours continually without an interval of at least thirty (30) minutes break. 5. A sampled timesheet showed that a 15 years old participant worked more than eight (8) hours in one day; and one instance where the timesheet total hours exceeded forty (40) hours in one week.	s N/A
Cuban American National Council, Inc. (CNC) OCI reviewed the Contractor's policies and procedures, evaluated the controls for focal management, financial health, the adequacy of the existing internal controls, reconsliceying, compliance with documentation requirements, and its capability in managing, human resources issues. A Plan of Corrective Actions will not be submitted as CNC will no longer be contracting with CSNF (no disallowed costs were identified during the monitoring). * 1. The allocation of sampled program expenditures were consistently remitted late to vendors. This is a repeat finding. * 2. Payments for sampled program expenditures were consistently remitted late to vendors. This is a repeat finding. * 3. CNC did not submit a budget modification incorporating staff changes no later than the next available modification period set forth, as required. * 4. CNC did not notify nor submit a request for system access removal along with the appropriate system form(s) within twenty-four (24) hours of staff L. Acotta's reputation date of 2/21/25 to the SFWID's Regional Security Officer/Helpdels. Upon OCI's require, during the monitoring, CSNF's TT Helpdesk descrivated ber access on 6/24/25. 2025. * 5. The Capital Inventory Report for Py'24-25 was not timely submitted to CSSF Facilities Unit. This is a repeat finding. * 6. CNC did not maintain in full force and effect during the term of the executed contracts license/premity), required by City of Manni, where the SIWIB and the Federal government, were providing the services. □ The review of sampled program expenditures showed City of Manni's Certification Form was not submitted to CSSF's Finance Unit on or before March 1st of the program year under review. Instead, it was submitted tate, on 4/4/25. This is a repeat finding. * 7. The Annual Employment and Training Administration (ETA) Salary and Bonus Cap Analysis Certification Form was not submitted to CSSF's Finance Unit on or before March 1st of the program year under review. Instead, it was submi	Total Funded /	\$ 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, recordiscepting, compliance with documentation requirements, and its capability in managing human resources issues. A Plan of Corrective Actions will not be submitted as CNC will no longer be contracting with CSSI (no disallowed costs were described funding the monitoring). * 1. The allocation of sampled program expenditures based on FTE's, included a terminated staff. CNC reclassified the allocations to adjust the charges. * 2. Payments for sampled program expenditures based on FTE's, included a terminated staff. CNC reclassified the allocations to adjust the charges. * 3. CNC did not submit a budget modification incorporating staff changes no later than the next available modification period set forth, as required. * 4. CNC did not notify nor submit a request for system access removal along with the appropriate system form(s) within twenty-four (24) hours of staff L Acosta's separation date of 2/21/25 to the SFWIB's Regional Security Officer/Helpdesk. Upon OCT's inquiry, during the monitoring, CSSF's IT Helpdesk deactivated her access on 6/24/25. 2025. * 5. The Capital Inventory Report for PY'24-25 was not timely submitted to CSSF Facilities Unit. This is a repeat finding. * 6. CNC did not maintain in full force and effect during the term of the executed contracts license/fyemid(s), required by Gny of Miami, where the SFWIB and the Federal government, were providing the services. □ The review of sampled program expenditures showed City of Miami's Certification Form was not submitted to CSSF's Finance Unit on or before March 1st of the program year under review. Instead, it was submitted late, on 4/4/25. This is a repeat finding. * 8. CNC did not submit the Self-Assessment Questionnaire (SAQ) within the required timefame. * 9. CNC did not one-present the Supervisory Case Reviews assessing performance of the Program Management Staff nor d	Disallowed				
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' 18 481.947	and Out-of-School Youth (OSY)	\$ 481,947	\$ -	record/keeping, compliance with documentation requirements, and its capability in managing human resources issues. A Plan of Corrective Actions will not be submitted as CNC will no longer be contracting with CSSF (no disallowed costs were identified during the monitoring). * 1. The allocation of sampled program expenditures based on FTE's, included a terminated staff. CNC reclassified the allocations to adjust the charges. * 2. Payments for sampled program expenditures were consistently remitted late to vendors. This is a repeat finding. * 3. CNC did not submit a budget modification incorporating staff changes no later than the next available modification period set forth, as required. * 4. CNC did not notify nor submit a request for system access removal along with the appropriate system form(s) within twenty-four (24) hours of staff L. Acosta's separation date of 2/21/25 to the SFWIB's Regional Security Officer/Helpdesk. Upon OCT's inquiry, during the monitoring, CSSF's IT Helpdesk deactivated her access on 6/24/25. 2025. * 5. The Capital Inventory Report for PY'24-25 was not timely submitted to CSSF Facilities Unit. This is a repeat finding. * 6. CNC did not maintain in full force and effect during the term of the executed contracts license/permit(s), required by City of Miami, where the SFWIB and the Federal government, were providing the services. The review of sampled program expenditures showed City of Miami's Certificate of Use expired 9/30/24 but was renewed 2/10/25. * 7. The Annual Employment and Training Administration (ETA) Salary and Bonus Cap Analysis Certification Form was not submitted to CSSF's Finance Unit on or before March 1st of the program year under review. Instead, it was submitted late, on 4/4/25. This is a repeat finding. * 8. CNC did not submit the Self-Assessment Questionnaire (SAQ) within the required timeframe. * 9. CNC did not complete the Supervisory Case Reviews assessing performance of the Program Management Staff nor did it monitor compliance with the SFWIB's	
Disallowed - 101,911 -	Total Funded /	\$ 481 947			
	Disallowed	Ψ 401,947	-		

OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED

Background: As a Federal awarding agency, CSSF has certain responsibilities as it relates to the review of the Uniform Guidance. Pursuant to Title 2, U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards (Uniform Guidance), as a pass-through agent of federal funds. CSSF is required and resolve all administrative findings and questioned costs identified in the Independent Auditor's Report of those agencies CSSF contract with (subrecipients); some responsibilities encompass the following:

- (1) Ensure that audits are completed and reports are received in a timely manner, in accordance with the requirements.
- (2) Provide technical advice and counsel to auditees and auditors as requested.
- (3) Follow-up on audit findings to ensure the recipient takes appropriate and timely corrective actions. As part of audit follow-up, CSSF must:
 - (i) Issue a management decision letter as prescribed in Title 2 CFR §200.521 and,
 - (ii) Monitor the recipient taking appropriate and timely corrective actions.

Final Management Decision Letter Issued:

Arbor E&T, LLC The School Board of Miami Dade County Youth Co-Op, Inc. Adults Mankind Organization, Inc. Community Coalition, Inc.



DATE: 12/18/2025

AGENDA ITEM NUMBER: 7

AGENDA ITEM SUBJECT: ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

AGENDA ITEM TYPE: APPROVAL

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the

Board the approval to accept an additional \$484,221.00 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
11/3/2025	045497	TANF	\$2,905,328.06	\$484,221	\$3,389,549.06	To serve more TANF participants.

TOTAL \$2,905,328.06 \$484,221.00 \$3,389,549.06
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FUNDING: Workforce Funding

PERFORMANCE: N/A

NO ATTACHMENT