



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
FINANCE AND EFFICIENCY COUNCIL MEETING  
THURSDAY, FEBRUARY 19, 2026  
8:30 A.M.**

**ARPEC School / UA Local 725 Pipefitters**  
13201 NW 45th Avenue (Room 1)  
Opa-locka, FL 33054

*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 18, 2025
4. Information - Financial Report – December 2025
5. Information - Bank Reconciliation - December 2025 and January 2026
6. Information - Fiscal Monitoring Activity Report
7. Recommendation as to Approval to Accept Fiscal Year 2024-2025 Audit Reports
8. Recommendation as to Approval to Accept Workforce System Funding
9. Recommendation as to Approval to Release a Request for Quotes for External Auditing Services
10. Recommendation as to Approval of a New Disallowed Cost and Recovery Policy

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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:** 2/19/2025

**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*



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/19/2025

**AGENDA ITEM NUMBER:** 3

**AGENDA ITEM SUBJECT:** FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

**AGENDA ITEM TYPE:** [APPROVAL](#)

**RECOMMENDATION:** SFWIB staff recommends to the Finance and Efficiency Council to approve minutes from the December 18, 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:** 2/19/2026

**AGENDA ITEM:** 3A

**AGENDA TOPIC:** MEETING MINUTES

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## SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

**DATE/TIME:** December 18, 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](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 8:40AM on December 18, 2025.

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

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

Agenda items are displayed in the order they were discussed.

Minutes Prepared by: Ebony Morgan  
SFWIB Finance & Efficiency Council Meeting  
December 18, 2025, 8:30am  
**Status:** DRAFT  
**Approval date:** TBD  
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## **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.

## **4. Information – SFWIB October 2025 Financial Report**

Chairman Scott introduced the item; Ms. Bennett reviewed the unaudited SFWIB Financial Report for the period of July 1, 2025 through October 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.

Chairman Scott asked about headquarters costs and why they are trending higher than projected. Ms. Bennett explained that some of the headquarters' expenses exceeded estimates and will be adjusted soon. She noted that we are only slightly above the estimated costs and do not expect the rate to remain high for the entire period of PY 2025-2026.

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

## **5. Information – October and November 2025 Bank Reconciliation**

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

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

## **3A. Finance and Efficiency Council Meeting Minutes – October 16, 2025**

Chairman Scott called for the minutes from the October 16, 2025, Finance and Efficiency Council meeting to be considered, allowing members an opportunity to review before entertaining a motion.



**Motion:** Ms. Glean-Jones to approve October 16, 2025 Finance and Efficiency Council Meeting minutes. Ms. Pintado seconded the motion; **item is passed without dissent.**

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

## **6. Information – OCI Fiscal Monitoring Activity Report**

Chairman Scott introduced the item; Ms. Bennett reviewed the OCI Fiscal Monitoring Report for the period of April 1, 2025, through December 4, 2025.

The review focused on the Summer Youth Internship Program (SYIP) with the School Board of Miami-Dade County and the In-School and Out-of-School Youth Programs for Cuban American National, Inc.

Ms. Bennett confirmed that while the School Board of Miami-Dade County had several observations, there were no disallowances. Cuban American National, Inc. had several findings; however, none resulted in disallowed costs. A Plan of Corrective Action will not be required as they will no longer be contracting with CSSF. Additionally, this monitoring review did not result in disallowed costs

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

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

Mr. Scott introduced the item; Ms. Bennett presented a request to accept an additional \$3,821,606.06 in Workforce System Funding to increase services for reemployment assistance, state rural initiatives and TANF.

**Motion:** Mr. Scott to recommend to the board the approval of the acceptance of additional workforce system funding in the totaling \$3,821,606.06. Mr. Gibson 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 9:00 am.



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/19/2026

**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 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 46.8%. The actual expenditure rate is 3.2% lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 37.3%. The actual expenditure rate is 12.7% lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 40.3%. The actual expenditure rate is 9.7% lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 53.5%. The actual expenditure rate is 3.5% higher than the projected expenditure rate. This is attributable to the summer youth employment programs

- The expenditure rate for Facilities costs is 42%. The actual expenditure rate is 8% lower than the projected expenditure rate.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

# FINANCIAL REPORT

FOR THE PERIOD OF:

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

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

The six (6) months of the new fiscal year appears to be slightly outpacing the same period last year. The projected expenditure rate for the six month period is 50%. The actual expenditure rate is 39%.

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 46.8%. The actual expenditure rate is 3.2% lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 37.3%. The actual expenditure rate is 12.7% lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 40.3%. The actual expenditure rate is 9.7% lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 53.5%. The actual expenditure rate is 3.5% higher than the projected expenditure rate. This is attributable to the summer youth employment programs.
- The expenditure rate for Facilities costs is 42%. The actual expenditure rate is 8% 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 (07/01/25-12/31/25)

		BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>								Std Rate= 50.00%
WIOA	\$ 11,972,761	\$ -	\$ -	\$ 11,972,761		\$ 417,798	\$ 11,554,963	3.5%
TANF	\$ 13,764,398	\$ -	\$ -	\$ 13,764,398		\$ 8,097,387	\$ 5,667,011	58.8%
FLCommerce	\$ 1,536,904	\$ -	\$ 660,458	\$ 2,197,362		\$ 560,610	\$ 1,636,753	25.5%
Second Year Allocation from FY 23-24	\$ 10,099,089	\$ -	\$ 4,615	\$ 10,103,704		\$ 5,684,763	\$ 4,418,941	56.3%
Other	\$ -	\$ -	\$ 400,000	\$ 400,000		\$ 215,827	\$ 184,173	54.0%
<b>Total Revenue</b>	<b>\$ 37,373,152</b>	<b>\$ -</b>	<b>\$ 1,065,073</b>	<b>\$ 38,438,225</b>		<b>\$ 14,976,385</b>	<b>\$ 23,461,840</b>	<b>39.0%</b>
<b>Expenditures:</b>								
Headquarter Costs	\$ 8,128,661	\$ -	\$ 507,467	\$ 8,636,127		\$ 4,044,013	\$ 4,592,114	46.8%
Adult Services	\$ 10,944,252	\$ -	\$ (193,408)	\$ 10,750,844		\$ 4,014,833	\$ 6,736,011	37.3%
Youth Services	\$ 4,718,932	\$ (1,916,394)	\$ -	\$ 2,802,538		\$ 1,130,337	\$ 1,672,200	40.3%
<b>Set Aside</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ (125,000)</b>	<b>\$ 375,000</b>		<b>\$ -</b>	<b>\$ 375,000</b>	<b>0.0%</b>
Facilities Costs	\$ 4,526,563	\$ -	\$ 51,014	\$ 4,577,577		\$ 1,920,698	\$ 2,656,879	42.0%
Training & Support Services	\$ 8,554,745	\$ 4,784,379	\$ (3,000,000)	\$ 10,339,125		\$ 3,354,399	\$ 6,984,726	
Allocated Funds	\$ 4,554,745	\$ 2,191,394	\$ -	\$ 6,746,139		\$ 3,354,399	\$ 3,391,740	39.2%
Set Asides	\$ 4,000,000	\$ 2,592,985	\$ (3,000,000)	\$ 3,592,985		\$ -	\$ 3,592,985	
Other Programs & Projects	\$ -	\$ (2,867,986)	\$ 3,825,000	\$ 957,014		\$ 512,105	\$ 444,909	53.5%
Big Brothers Big Sisters	\$ -	\$ -	\$ 300,000	\$ 300,000		\$ -	\$ 300,000	0.0%
Summer Youth Employment (City of Homestead)	\$ -	\$ (23,249)	\$ 100,000	\$ 76,751		\$ 13,862	\$ 62,889	18.1%
Summer Youth Employment (City of Opa-Locka)	\$ -	\$ (89,764)	\$ 100,000	\$ 10,236		\$ 13,733	\$ (3,497)	134.2%
Summer Youth Employment (City of Miami Gardens)	\$ -	\$ (212,473)	\$ 300,000	\$ 87,527		\$ 56,629	\$ 30,898	64.7%
MiDCPS Summer Youth Internship - 2025	\$ -	\$ (2,017,500)	\$ 2,500,000	\$ 482,500		\$ 427,881	\$ 54,619	88.7%
Future Bankers	\$ -	\$ (125,000)	\$ 125,000	\$ -		\$ -	\$ -	
Women in Tech (WIOA Funds)	\$ -	\$ (250,000)	\$ 250,000	\$ -		\$ -	\$ -	
Women in Tech (Unrestricted Funds)	\$ -	\$ (150,000)	\$ 150,000	\$ -		\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 37,373,152</b>	<b>\$ (0)</b>	<b>\$ 1,065,073</b>	<b>\$ 38,438,225</b>		<b>\$ 14,976,385</b>	<b>\$ 23,461,840</b>	<b>39.0%</b>
<b>Balance of Funds Available</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>		<b>\$ -</b>	<b>\$ 0</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET  
**WIOA ADULT**  
FISCAL YEAR 2025/2026  
YTD Operations (07/01/25-12/31/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>							
WIOA	\$ 4,693,418			\$ 4,693,418	\$ 417,798	\$ 4,275,620	8.9%
TANF				\$ -	\$ -	\$ -	
FLCommerce				\$ -	\$ -	\$ -	
Second Year Allocation from FY 24-25	\$ 1,381,744			\$ 1,381,744	\$ 1,381,744	\$ -	100.0%
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 6,075,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,075,162</b>	<b>\$ 1,799,542</b>	<b>\$ 4,275,620</b>	<b>29.6%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 1,321,348			\$ 1,321,348	\$ 538,472	\$ 782,876	40.8%
Adult Services	\$ 1,478,624	\$ -	\$ -	\$ 1,478,624	\$ 519,919	\$ 958,705	35.2%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -			
Facilities Costs	\$ 495,126			\$ 495,126	\$ 235,043	\$ 260,083	47.5%
Training & Support Services	\$ 2,780,065	\$ 250,000	\$ (250,000)	\$ 2,780,065	\$ 506,108	\$ 2,273,957	18.2%
Allocated Funds	\$ 2,047,117			\$ 2,047,117	\$ 506,108	\$ 1,541,009	24.7%
Set Asides	\$ 732,948	\$ 250,000	\$ (250,000)	\$ 732,948		\$ 732,948	0.0%
Other Programs & Projects	\$ -	\$ (250,000)	\$ 250,000	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -			
<i>Summer Youth Employment (City of Homestead)</i>				\$ -			
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -			
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -			
<i>MiDCPS Summer Youth Internship - 2025</i>				\$ -			
<i>Future Bankers</i>				\$ -			
<i>Women in Tech (WIOA Funds)</i>				\$ -			
<i>Women in Tech (Unrestricted Funds)</i>				\$ -			
<b>Total Expenditures</b>	<b>\$ 6,075,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,075,162</b>	<b>\$ 1,799,542</b>	<b>\$ 4,275,620</b>	<b>29.6%</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 DISLOCATED WORKER**  
**FISCAL YEAR 2025/2026**  
**YTD Operations (07/01/25-12/31/25)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)		BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate =	50.00%		
<b>Revenues:</b>								
WIOA	\$ 2,714,251			\$ 2,714,251				
TANF				\$ -				
FLCommerce				\$ -				
Second Year Allocation from FY 24-25	\$ 3,277,564			\$ 3,277,564				
Other				\$ -				
<b>Total Revenue</b>	<b>\$ 5,991,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,991,815</b>				
<b>Expenditures:</b>								
Headquarter Costs	\$ 1,303,220			\$ 1,303,220				
Adult Services	\$ 1,503,536	\$ -	\$ -	\$ 1,503,536				
Youth Services	\$ -	\$ -	\$ -	\$ -				
<i>Set Aside</i>				\$ -				
Facilities Costs	\$ 488,333			\$ 488,333				
Training & Support Services	\$ 2,696,726	\$ -	\$ -	\$ 2,696,726				
Allocated Funds	\$ 1,973,833			\$ 1,973,833				
Set Asides	\$ 722,893			\$ 722,893				
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -				
<i>Big Brothers Big Sisters</i>				\$ -				
<i>Summer Youth Employment (City of Homestead)</i>				\$ -				
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -				
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -				
<i>MIDCPS Summer Youth Internship - 2025</i>				\$ -				
<i>Future Bankers</i>				\$ -				
<i>Women in Tech (WIOA Funds)</i>				\$ -				
<i>Women in Tech (Unrestricted Funds)</i>				\$ -				
<b>Total Expenditures</b>	<b>\$ 5,991,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,991,815</b>				
<b>Balance of Funds Available</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 2025/2026  
YTD Operations (07/01/25-12/31/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>							
WIOA	\$ 494,154			\$ 494,154			
TANF				\$ -			
FLCommerce				\$ -			
Second Year Allocation from FY 24-25	\$ 700,732			\$ 700,732			
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 1,194,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,194,886</b>	<b>\$ 170,927</b>	<b>\$ 1,023,959</b>	<b>14.3%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 259,888			\$ 259,888	\$ 54,701	\$ 205,187	21.0%
Adult Services	\$ 259,661	\$ -	\$ -	\$ 259,661	\$ 87,741	\$ 171,920	33.8%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -			
Facilities Costs	\$ 97,383			\$ 97,383	\$ 28,486	\$ 68,898	29.3%
Training & Support Services	\$ 577,955	\$ -	\$ -	\$ 577,955	\$ -	\$ 577,955	0.0%
<i>Allocated Funds</i>	\$ 433,795			\$ 433,795		\$ 433,795	0.0%
<i>Set Asides</i>	\$ 144,159			\$ 144,159		\$ 144,159	0.0%
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2025</i>				\$ -		\$ -	
<i>Future Bankers</i>				\$ -		\$ -	
<i>Women in Tech (WIOA Funds)</i>				\$ -		\$ -	
<i>Women in Tech (Unrestricted Funds)</i>				\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 1,194,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,194,886</b>	<b>\$ 170,927</b>	<b>\$ 1,023,959</b>	<b>14.3%</b>
<b>Balance of Funds Available</b>	<b>\$ -</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 2025/2026**  
**YTD Operations (07/01/25-12/31/25)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>							Std Rate= 50.00%
WIOA	\$ 4,070,938			\$ 4,070,938			
TANF				\$ -			
FLCommerce				\$ -			
Second Year Allocation from FY 24-25	\$ 3,374,043			\$ 3,374,043			
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 7,444,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,444,981</b>	<b>\$ 2,015,673</b>	<b>\$ 5,429,308</b>	<b>27.1%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 1,619,283			\$ 1,619,283	\$ 455,836	\$ 1,163,448	28.2%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ 4,718,932	\$ (1,916,394)	\$ -	\$ 2,802,538	\$ 1,130,337	\$ 1,672,200	40.3%
<b>Set Aside</b>	<b>\$ 500,000</b>		<b>\$ (125,000)</b>	<b>\$ 375,000</b>		<b>\$ 375,000</b>	<b>0.0%</b>
Facilities Costs	\$ 606,766			\$ 606,766	\$ 109,156	\$ 497,610	18.0%
Training & Support Services	\$ -	\$ 2,041,394	\$ -	\$ 2,041,394	\$ 320,344	\$ 1,721,050	15.7%
Allocated Funds	\$ 2,041,394			\$ 2,041,394	\$ 320,344	\$ 1,721,050	15.7%
<b>Set Asides</b>				\$ -			
Other Programs & Projects	\$ -	\$ (125,000)	\$ 125,000	\$ -	\$ -	\$ -	
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 - 2025				\$ -			
Future Bankers				\$ -			
Women in Tech (WIOA Funds)				\$ -			
Women in Tech (Unrestricted Funds)				\$ -			
<b>Total Expenditures</b>	<b>\$ 7,444,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,444,981</b>	<b>\$ 2,015,673</b>	<b>\$ 5,429,308</b>	<b>27.1%</b>
<b>Balance of Funds Available</b>	<b>\$ -</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  
**TANF**  
FISCAL YEAR 2025/2026  
YTD Operations (07/01/25-12/31/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>							Std Rate= 50.00%
WIOA	\$ 13,764,398			\$ 13,764,398	\$ 8,097,387	\$ 5,667,011	58.8%
TANF				\$ -	\$ -	\$ -	
FLCommerce				\$ -	\$ -	\$ -	
Second Year Allocation from FY 24-25				\$ -	\$ -	\$ -	
Other				\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 13,764,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,764,398</b>	<b>\$ 8,097,387</b>	<b>\$ 5,667,011</b>	<b>58.8%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 2,993,757			\$ 2,993,757	\$ 1,956,113	\$ 1,037,644	65.3%
Adult Services	\$ 7,148,843	\$ -	\$ (300,000)	\$ 6,848,843	\$ 2,665,996	\$ 4,182,848	38.9%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,121,798			\$ 1,121,798	\$ 861,419	\$ 260,379	76.8%
Training & Support Services	\$ 2,500,000	\$ 2,180,243	\$ (2,750,000)	\$ 1,930,243	\$ 2,143,866	\$ (213,623)	111.1%
<i>Allocated Funds</i>	\$ 100,000			\$ 100,000	\$ 2,143,866	\$ (2,043,866)	2143.9%
<i>Set Asides</i>	\$ 2,400,000	\$ 2,180,243	\$ (2,750,000)	\$ 1,830,243		\$ 1,830,243	0.0%
Other Programs & Projects	\$ -	\$ (2,180,243)	\$ 3,050,000	\$ 869,757	\$ 469,993	\$ 399,764	54.0%
<i>Big Brothers Big Sisters</i>			\$ 300,000	\$ 300,000		\$ 300,000	0.0%
<i>Summer Youth Employment (City of Homestead)</i>		\$ (11,625)	\$ 50,000	\$ 38,375		\$ 31,444	18.1%
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (44,882)	\$ 50,000	\$ 5,118		\$ (1,748)	134.2%
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (106,236)	\$ 150,000	\$ 43,764		\$ 15,449	64.7%
<i>MidCPS Summer Youth Internship - 2025</i>		\$ (2,017,500)	\$ 2,500,000	\$ 482,500		\$ 54,619	88.7%
<i>Future Bankers</i>			\$ -	\$ -		\$ -	
<i>Women in Tech (WIOA Funds)</i>			\$ -	\$ -		\$ -	
<i>Women in Tech (Unrestricted Funds)</i>			\$ -	\$ -		\$ -	
<b>Total Expenditures</b>	<b>\$ 13,764,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,764,398</b>	<b>\$ 8,097,387</b>	<b>\$ 5,667,011</b>	<b>58.8%</b>
<b>Balance of Funds Available</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	

\*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**  
**REVENUE AND EXPENDITURES COMPARED TO BUDGET**  
**SUMMER YOUTH EMPLOYMENT PROGRAM**  
**FISCAL YEAR 2025/2026**  
**YTD Operations (07/01/25-12/31/25)**  
(City of Miami Gardens / City of Opa-Locka / City of Homestead)

		BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>								Std Rate= 50.00%
WIOA					\$ -			
TANF					\$ -			
FLCommerce					\$ -			
Second Year Allocation from FY 24-25					\$ -			
Other					\$ 250,000	\$ 250,000		
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 215,827</b>	<b>\$ 34,173</b>	<b>86.3%</b>	
<b>Expenditures:</b>								
Headquarter Costs					\$ -	\$ -	\$ 12,912	\$ (12,912)
Adult Services	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Youth Services	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
<i>Set Aside</i>					\$ -	\$ -	\$ -	\$ -
Facilities Costs					\$ -	\$ -	\$ -	\$ -
Training & Support Services	\$ -	\$ 162,742	\$ -		\$ 162,742	\$ 160,803	\$ 1,939	98.8%
Allocated Funds					\$ -	\$ 160,803	\$ (160,803)	
Set Asides		\$ 162,742			\$ 162,742	\$ 162,742		0.0%
Unallocated Funds								
Other Programs & Projects	\$ -	\$ (162,743)	\$ 250,000		\$ 87,257	\$ 42,112	\$ 45,145	48.3%
Big Brothers Big Sisters					\$ -	\$ -	\$ -	
Summer Youth Employment (City of Homestead)		\$ (11,625)	\$ 50,000		\$ 38,375	\$ 6,931	\$ 31,444	18.1%
Summer Youth Employment (City of Opa-Locka)		\$ (44,882)	\$ 50,000		\$ 5,118	\$ 6,867	\$ (1,749)	134.2%
Summer Youth Employment (City of Miami Gardens)		\$ (106,236)	\$ 150,000		\$ 43,764	\$ 28,315	\$ 15,449	64.7%
MIDCPS Summer Youth Internship - 2025					\$ -	\$ -	\$ -	
Future Bankers					\$ -	\$ -	\$ -	
Women in Tech (WIOA Funds)					\$ -	\$ -	\$ -	
Women in Tech (Unrestricted Funds)					\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 215,827</b>	<b>\$ 34,173</b>	<b>86.3%</b>	
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>		

\*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**  
**REVENUE AND EXPENDITURES COMPARED TO BUDGET**  
**Women in Tech (Unrestricted Funds)**  
**FISCAL YEAR 2025/2026**  
**YTD Operations (07/01/25-12/31/25)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)		BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%			
<b>Revenues:</b>								
WIOA				\$ -				
TANF				\$ -				
FLCommerce				\$ -				
Second Year Allocation from FY 24-25				\$ -				
Other				\$ 150,000		\$ 150,000		
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>		<b>\$ 150,000</b>	<b>0.0%</b>	
<b>Expenditures:</b>								
Headquarter Costs				\$ -				
Adult Services	\$ -	\$ -	\$ -	\$ -				
Youth Services	\$ -	\$ -	\$ -	\$ -				
<i>Set Aside</i>				\$ -				
Facilities Costs				\$ -				
Training & Support Services	\$ -	\$ 150,000	\$ -	\$ 150,000				
Allocated Funds	\$ -	\$ 150,000	\$ -	\$ 150,000				
Set Asides				\$ -				
Other Programs & Projects	\$ -	\$ (150,000)	\$ 150,000	\$ -				
<i>Big Brothers Big Sisters</i>				\$ -				
<i>Summer Youth Employment (City of Homestead)</i>				\$ -				
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -				
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -				
<i>MidCPS Summer Youth Internship - 2025</i>				\$ -				
<i>Future Bankers</i>				\$ -				
<i>Women in Tech (WIOA Funds)</i>				\$ -				
<i>Women in Tech (Unrestricted Funds)</i>				\$ -				
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>		<b>\$ 150,000</b>	<b>0.0%</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**  
Layoff Aversion (WR26)  
**FISCAL YEAR 2025/2026**  
YTD Operations (07/01/25-12/31/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET		
					ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT
<b>Revenues:</b>						Std Rate= 50.00%
WIOA	\$ -			\$ -	\$ 148,285	\$ -
TANF				\$ 250,000	\$ 101,715	59.3%
FLCommerce				\$ 250,000		
Second Year Allocation from FY 24-25				\$ -		
Other				\$ -		
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 148,285</b>	<b>\$ 101,715</b>
<b>Expenditures:</b>						
Headquarter Costs	\$ -			\$ 250,000	\$ 250,000	\$ 148,285 \$ 101,715 59.3%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Set Aside</i>						
Facilities Costs				\$ -	\$ -	\$ -
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Funds						
Set Asides						
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Big Brothers Big Sisters</i>						
<i>Summer Youth Employment (City of Homestead)</i>						
<i>Summer Youth Employment (City of Opa-Locka)</i>						
<i>Summer Youth Employment (City of Miami Gardens)</i>						
<i>MidCPSS Summer Youth Internship - 2025</i>						
<i>Future Bankers</i>						
<i>Women in Tech (WIOA Funds)</i>						
<i>Women in Tech (Unrestricted Funds)</i>						
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 148,285</b>	<b>\$ 101,715</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**  
**Network Navigators / Hope Navigators**  
**FISCAL YEAR 2025/2026**  
**YTD Operations (07/01/25-12/31/25)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 07/31/25)			BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>									Std Rate= 50.00%
WIOA				\$ -					
TANF				\$ -					
FLCommerce				\$ -					
Second Year Allocation from FY 24-25				\$ -					
Other				\$ -					
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 218,571</b>	<b>\$ 218,571</b>	<b>\$ 218,571</b>	<b>\$ 17,389</b>	<b>\$ 201,182</b>	<b>8.0%</b>	
<b>Expenditures:</b>									
Headquarter Costs	\$ -			\$ 218,571	\$ 218,571	\$ 17,389	\$ 201,182	8.0%	
Adult Services	\$ -			\$ -	\$ -	\$ -	\$ -		
Youth Services	\$ -			\$ -	\$ -	\$ -	\$ -		
<i>Set Aside</i>									
Facilities Costs									
Training & Support Services	\$ -			\$ -	\$ -	\$ -	\$ -		
<i>Allocated Funds</i>									
<i>Set Asides</i>									
Other Programs & Projects	\$ -			\$ -	\$ -	\$ -	\$ -		
<i>Big Brothers Big Sisters</i>									
<i>Summer Youth Employment (City of Homestead)</i>									
<i>Summer Youth Employment (City of Opa-Locka)</i>									
<i>Summer Youth Employment (City of Miami Gardens)</i>									
<i>MIDCPS Summer Youth Internship - 2024</i>									
<i>5000 Role Model Scholarships</i>									
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 218,571</b>	<b>\$ 218,571</b>	<b>\$ 17,389</b>	<b>\$ 201,182</b>	<b>8.0%</b>		
<b>Balance of Funds Available</b>	<b>\$ -</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 2025/2026  
YTD Operations (07/01/25-12/31/25)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 50.00%							
<b>Revenues:</b>							
WIOA				\$ -			
TANF				\$ -			
FLCommerce	\$ 564,070			\$ 564,070			
Second Year Allocation from FY 24-25	\$ (0)			\$ (0)			
Other				\$ -			
<b>Total Revenue</b>	<b>\$ 564,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 564,070</b>	<b>\$ 159,869</b>	<b>\$ 404,201</b>	<b>28.3%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 122,685			\$ 122,685	\$ 70,602	\$ 52,083	57.5%
Adult Services	\$ 395,413	\$ -	\$ -	\$ 395,413	\$ 74,321	\$ 321,092	18.8%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -			
Facilities Costs	\$ 45,972			\$ 45,972	\$ 14,946	\$ 31,026	32.5%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -			
<i>Set Asides</i>				\$ -			
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -			
<i>Summer Youth Employment (City of Homestead)</i>				\$ -			
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -			
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -			
<i>MIDCPS Summer Youth Internship - 2025</i>				\$ -			
<i>Future Bankers</i>				\$ -			
<i>Women in Tech (WIOA Funds)</i>				\$ -			
<i>Women in Tech (Unrestricted Funds)</i>				\$ -			
<b>Total Expenditures</b>	<b>\$ 564,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 564,070</b>	<b>\$ 159,869</b>	<b>\$ 404,201</b>	<b>28.3%</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**

**RESEA  
FISCAL YEAR 2025/2026  
YTD Operations (07/01/25-12/31/25)**

	<b>BOARD APPROVED BUDGET</b>	<b>SAMS Adjustments</b>	<b>Contract Adjustments</b>	<b>AMENDED BUDGET</b>	<b>ACTUAL (07/01/25 THRU 12/31/25)</b>	<b>BUDGET VS. ACTUAL - AMOUNT</b>	<b>BUDGET VS. ACTUAL - RATE</b>
<b>Revenues:</b>							Std Rate= 50.00%
WIOA				\$ -	\$ -		
TANF				\$ -	\$ -		
FLCommerce				\$ 152,057	\$ 152,057		
Second Year Allocation from FY 24-25	\$ 225,642			\$ 225,642			
Other				\$ -	\$ -		
<b>Total Revenue</b>	<b>\$ 225,642</b>	<b>\$ -</b>	<b>\$ 152,057</b>	<b>\$ 377,699</b>	<b>\$ 136,494</b>	<b>\$ 241,206</b>	<b>36.1%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 49,077			\$ 33,072	\$ 82,150	\$ 58,157	\$ 23,992 70.8%
Adult Services	\$ 158,175	\$ -	\$ 106,592	\$ 264,767	\$ 59,080	\$ 205,687	22.3%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Set Aside</i>							
Facilities Costs	\$ 18,390			\$ 12,393	\$ 30,782	\$ 19,257	\$ 11,526 62.6%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Allocated Funds</i>							
<i>Set Asides</i>							
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Big Brothers Big Sisters</i>							
<i>Summer Youth Employment (City of Homestead)</i>							
<i>Summer Youth Employment (City of Opa-Locka)</i>							
<i>Summer Youth Employment (City of Miami Gardens)</i>							
<i>MIDCPS Summer Youth Internship - 2025</i>							
<i>Future Bankers</i>							
<i>Women in Tech (WIOA Funds)</i>							
<i>Women in Tech (Unrestricted Funds)</i>							
<b>Total Expenditures</b>	<b>\$ 225,642</b>	<b>\$ -</b>	<b>\$ 152,057</b>	<b>\$ 377,699</b>	<b>\$ 136,494</b>	<b>\$ 241,206</b>	<b>36.1%</b>
<b>Balance of Funds Available</b>	<b>\$ -</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 2025/2026**  
**YTD Operations (07/01/25-12/31/25)**

	<b>BOARD APPROVED BUDGET</b>	<b>SAMS Adjustments</b>	<b>Contract Adjustments</b>	<b>AMENDED BUDGET</b>	<b>ACTUAL (07/01/25 THRU 12/31/25)</b>	<b>BUDGET VS. ACTUAL - AMOUNT</b>	<b>BUDGET VS. ACTUAL - RATE</b>
<b>Revenues:</b>							Std Rate= 50.00%
WIOA				\$ -	\$ -	\$ -	
TANF				\$ -	\$ -	\$ -	
FLCommerce				\$ -	\$ -	\$ -	
Second Year Allocation from FY 24-25	\$ -		\$ 39,830	\$ 39,830	\$ 27,124	\$ 12,706	68.1%
Other				\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,830</b>	<b>\$ 39,830</b>	<b>\$ 27,124</b>	<b>\$ 12,706</b>	<b>68.1%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ -		\$ 4,819	\$ 4,819	\$ 3,567	\$ 1,252	74.0%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -	\$ -	\$ -	
Facilities Costs	\$ -		\$ 35,011	\$ 35,011	\$ 23,557	\$ 11,454	67.3%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds							
<i>Set Asides</i>				\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>							
<i>Summer Youth Employment (City of Homestead)</i>							
<i>Summer Youth Employment (City of Opa-Locka)</i>							
<i>Summer Youth Employment (City of Miami Gardens)</i>							
<i>MDCPS Summer Youth Internship - 2025</i>							
<i>Future Bankers</i>							
<i>Women in Tech (WIOA Funds)</i>							
<i>Women in Tech (Unrestricted Funds)</i>							
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,830</b>	<b>\$ 39,830</b>	<b>\$ 27,124</b>	<b>\$ 12,706</b>	<b>68.1%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET

**DISABLED VETERANS**  
FISCAL YEAR 2025/2026  
YTD Operations (07/01/25-12/31/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>							Std Rate= 50.00%
WIOA				\$ -	\$ -	\$ -	
TANF				\$ -	\$ -	\$ -	
FLCommerce				\$ -	\$ -	\$ -	
Second Year Allocation from FY 24-25	\$ 423		\$ 4,615	\$ 5,038	\$ -	\$ 5,038	0.0%
Other				\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 423</b>	<b>\$ -</b>	<b>\$ 4,615</b>	<b>\$ 5,038</b>	<b>\$ -</b>	<b>\$ 5,038</b>	<b>0.0%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 92		\$ 1,004	\$ 1,096		\$ 1,096	0.0%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -	\$ -	\$ -	
Facilities Costs	\$ 331		\$ 3,611	\$ 3,942		\$ 3,942	0.0%
Training & Support Services							
Allocated Funds							
Set Asides							
Other Programs & Projects							
<i>Big Brothers Big Sisters</i>							
<i>Summer Youth Employment (City of Homestead)</i>							
<i>Summer Youth Employment (City of Opa-Locka)</i>							
<i>Summer Youth Employment (City of Miami Gardens)</i>							
<i>MDCPS Summer Youth Internship - 2025</i>							
<i>Future Bankers</i>							
<i>Women in Tech (WIOA Funds)</i>							
<i>Women in Tech (Unrestricted Funds)</i>							
<b>Total Expenditures</b>	<b>\$ 423</b>	<b>\$ -</b>	<b>\$ 4,615</b>	<b>\$ 5,038</b>	<b>\$ -</b>	<b>\$ 5,038</b>	<b>0.0%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WAGNER PEYSER  
FISCAL YEAR 2025/2026  
YTD Operations (07/01/25-12/31/25)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
<b>Revenues:</b>							Std Rate= 50.00%
WIOA				\$ -			
TANF				\$ -			
FLCommerce	\$ 972,834			\$ 972,834	\$ 143,506	\$ 829,328	14.8%
Second Year Allocation from FY 24-25	\$ 1,138,941			\$ 1,138,941	\$ 156,125	\$ 982,816	13.7%
Other				\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 2,111,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,111,775</b>	<b>\$ 299,631</b>	<b>\$ 1,812,144</b>	<b>14.2%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 459,311			\$ 459,311	\$ 71,551	\$ 387,760	15.6%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,652,464			\$ 1,652,464	\$ 228,080	\$ 1,424,384	13.8%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -	\$ -	\$ -	
Set Asides				\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -	\$ -	\$ -	
<i>MDCPS Summer Youth Internship - 2025</i>				\$ -	\$ -	\$ -	
<i>Future Bankers</i>				\$ -	\$ -	\$ -	
<i>Women in Tech (WIOA Funds)</i>				\$ -	\$ -	\$ -	
<i>Women in Tech (Unrestricted Funds)</i>				\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 2,111,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,111,775</b>	<b>\$ 299,631</b>	<b>\$ 1,812,144</b>	<b>14.2%</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**  
**DEO\*\***  
**FISCAL YEAR 2025/2026**  
**YTD Operations (07/01/25-12/31/25)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/25 THRU 12/31/25)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 50.00%
<b>Revenues:</b>							
WIOA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FLCommerce	\$ 972,834	\$ -	\$ 191,887	\$ 1,164,721	\$ 235,067	\$ 929,654	20.2%
Second Year Allocation from FY 23-24	\$ 1,365,006	\$ -	\$ 4,615	\$ 1,369,621	\$ 228,182	\$ 1,141,439	16.7%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 2,337,840</b>	<b>\$ -</b>	<b>\$ 196,502</b>	<b>\$ 2,534,342</b>	<b>\$ 463,249</b>	<b>\$ 2,071,093</b>	<b>18.3%</b>
<b>Expenditures:</b>							
Headquarter Costs	\$ 508,480	\$ -	\$ 38,896	\$ 547,376	\$ 133,275	\$ 414,100	24.3%
Adult Services	\$ 158,175	\$ -	\$ 106,592	\$ 264,767	\$ 59,080	\$ 205,687	22.3%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Set Aside</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Facilities Costs	\$ 1,671,185	\$ -	\$ 51,014	\$ 1,722,199	\$ 270,893	\$ 1,451,306	15.7%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Summer Youth Employment (City of Homestead)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Summer Youth Employment (City of Opa-Locka)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Summer Youth Employment (City of Miami Gardens)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MIDCPS Summer Youth Internship - 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Future Bankers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Women in Tech (WIOA Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Women in Tech (Unrestricted Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 2,337,840</b>	<b>\$ -</b>	<b>\$ 196,502</b>	<b>\$ 2,534,342</b>	<b>\$ 463,249</b>	<b>\$ 2,071,093</b>	<b>18.3%</b>
<b>Balance of Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

\*see accompanying notes



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/19/2026

**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 Council, 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 2025 and January 2026 are being presented to the Council for review.

**FUNDING:** N/A

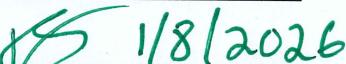
**PERFORMANCE:** N/A

*ATTACHMENT*

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

**Reconciliation Date: 12/31/25**  
**Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	1,444,634.84	
Less Checks/Vouchers Drawn	(1,503,031.64)	80
Plus Deposits:		
Checks Voided	51,920.80	1
Deposits	228,861.40	8
Unreconciled Items:		
<b>Ending Book Balance</b>	<b>222,385.40</b>	
Bank Balance	1,676,115.38	
Less Checks/Vouchers Outstanding	(1,453,729.98)	69
<b>Reconciled Bank Balance</b>	<b>222,385.40</b>	
<b>Unreconciled Difference</b>	<b>0.00</b>	

Prepared by:  1/8/2026

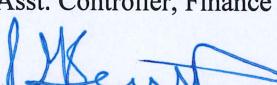
Basil Petro  
 Asst. Controller, Finance

Approved by:  1/9/26

Renee Bennett  
 Assistant Director, Finance

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

**Reconciliation Date: 1/31/26**  
**Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	222,385.40	
Less Checks/Vouchers Drawn	(4,673,625.03)	140
Plus Deposits:		
Checks Voided		N/A
Deposits	6,795,989.11	19
Unreconciled Items:		
<b>Ending Book Balance</b>	<b><u>2,344,749.48</u></b>	
Bank Balance	3,232,684.08	
Less Checks/Vouchers Outstanding	(887,934.60)	26
<b>Reconciled Bank Balance</b>	<b><u>2,344,749.48</u></b>	
<b>Unreconciled Difference</b>	<b><u>0.00</u></b>	
Prepared by:	 <u>2/5/2026</u>	
	Basil Petro	
	Asst. Controller, Finance	
Approved by:	 <u>2/5/26</u>	
	Renee Bennett	
	Assistant Director, Finance	



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/19/2026

**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 December 5, 2025 to February 4, 2026.

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*

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
<b>Big Brothers Big Sisters of Miami, Inc.</b>				
<b>Youth Program:</b>  <b>Take Stock in Children Scholarship</b>  <b>07/01/24 to 06/30/25</b>	\$ 300,000	\$ -	<p>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.</p> <p>The following deficiencies were noted and cited as findings:</p> <p>In seven (7) instances or 58% of the sample, payments were not remitted to vendors timely, although there were no cash flow constraints noted from the review of the sampled bank statements. (Sample #'s 1, 2, 3, 4, 7, 8, and 11).</p> <p>The Annual Self-Assessment Questionnaire due not later than 30 days after contract execution was not submitted to CSSF. <b>This is a repeat finding.</b></p>	Yes
<b>Total Funded / Disallowed</b>	\$ 300,000	\$ -		



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/19/2026

**AGENDA ITEM NUMBER:** 7

**AGENDA ITEM SUBJECT:** FISCAL AUDIT APPROVAL

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

**RECOMMENDATION:** SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval of the Fiscal Year 2024-2025 agency-wide audit reports, as set forth below.

**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 Watson 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 2024-2025 audit was recently completed by BCA Watson 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 Watson 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*



# Audit Presentation to the South Florida Workforce Investment Board

For the Fiscal Year Ended June 30, 2025

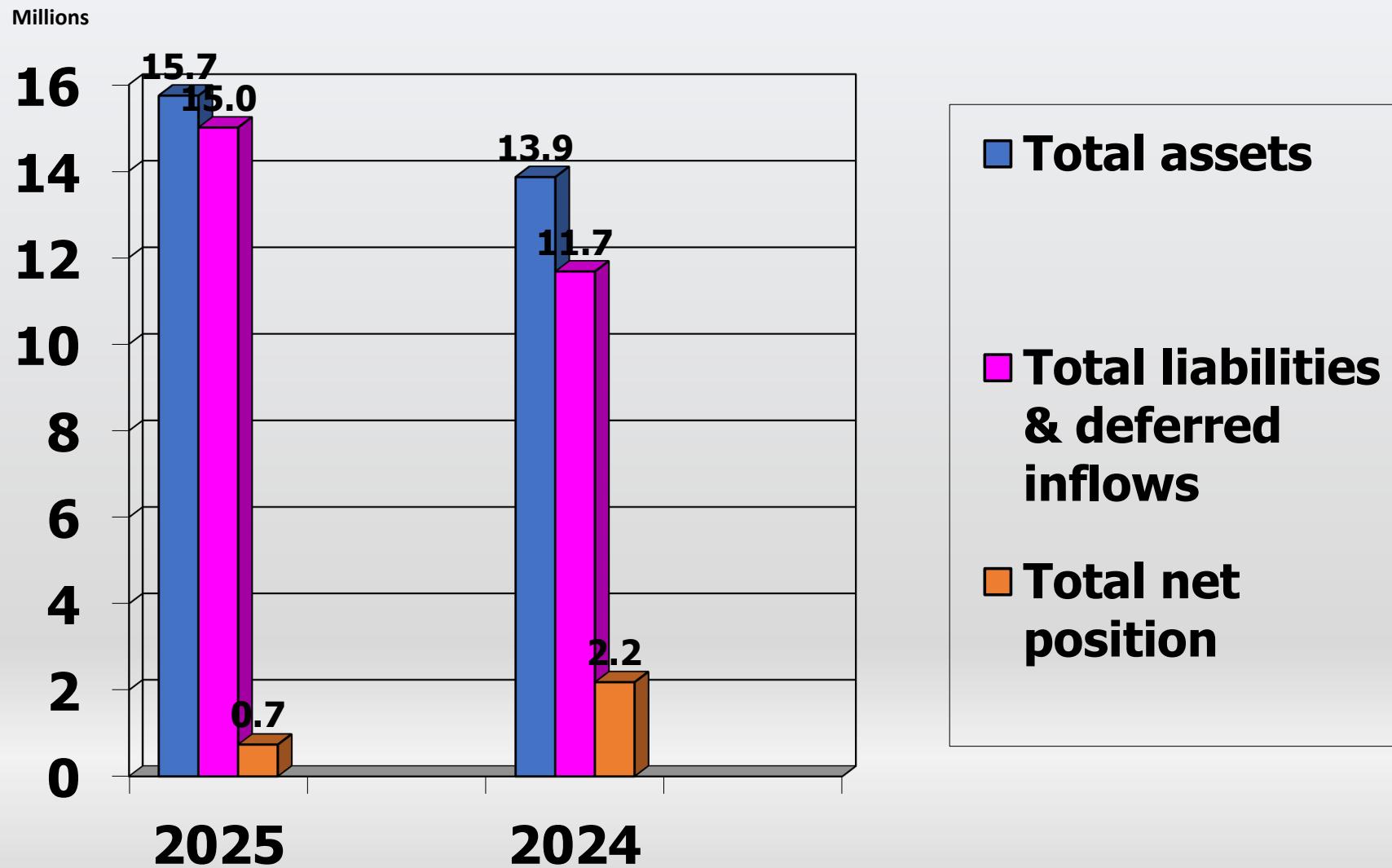
February 19, 2026



# Annual Audited Financial Statements

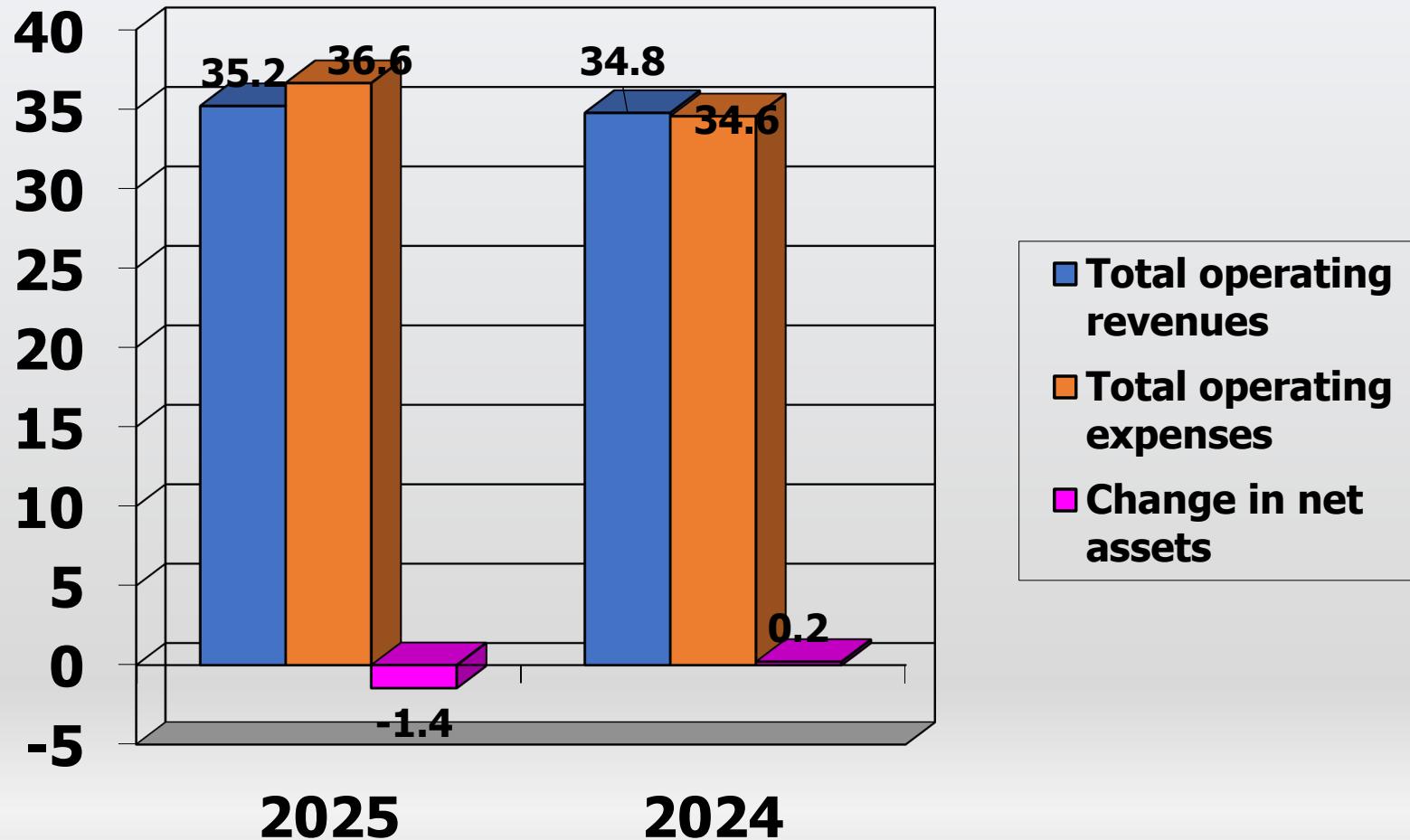
- Independent Auditor's Report
  - Unmodified Opinion
- Management's Discussion & Analysis
- Basic Financials
  - Prepared in Accordance with GAAP
- Notes to Financials
  - Provides explanation and basis for significant items within the financial statements
- Auditors' Report on Internal control over financial reporting and compliance
- Auditors' Management Letter as Required by the Auditor General of the State of Florida

# Financial Highlights – Statement of Net Position



# Financial Highlights – Statement of Activities

Millions



# Compliance Report

- Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*
- Independent auditor's report on compliance for each major federal program and on internal control over compliance required by the Uniform Guidance
- Management letter in accordance with the rules of the Auditor General of the State of Florida

No reportable items noted



# New Accounting Pronouncements

## Implemented in FY 2025:

- *GASB 100 – Accounting Changes and Error Correction*
- *GASB 101 – Compensated Absences*
- *GASB 102 – Certain Risk Disclosures*
- *GASB 103 – Financial Reporting Model Improvements*
- *GASB 104 – Disclosure of Certain Capital Assets*

# Communication to Governing Board (As overseers of Audit)

- Our Responsibilities in Relation to the Financial Statements Audit
- Planned Scope and Timing of the Audit
- Compliance with All Ethics Requirements Regarding Independence
- Qualitative Aspects of the Entity's Significant Accounting Practices
- Identified or Suspected Fraud
- Significant Difficulties Encountered during the Audit
- Unrecorded and Corrected Misstatements
- Disagreements with Management
- Representations Requested from Management
- Management Consultation with Other Accountants
- Other Significant Findings or Issues
- Noncompliance with Laws and Regulations, Violations of Contracts Provision or Grant Agreements
- Other Information in Documents Containing Audited Financial Statements

***No adverse matters to report to the Finance Committee***



# Questions

## Contact Information

Partner: Carshena T. Allison

Email: [callison@watsonrice.com](mailto:callison@watsonrice.com)

Phone: (305) 947-1638





## SFWIB FINANCE EFFICIENCY COUNCIL

**DATE:** 2/19/2026

**AGENDA ITEM NUMBER:** 8

**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 \$3,613.00 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
1/15/2026	046076	Local Veterans	\$ 3,585	\$ 3,613	\$ 7,198	To hire FL DOC LVER staff to serve veterans and conduct outreach to employers to increase employment opportunities for veterans.
		<b>TOTAL</b>	<b>\$ 3,585</b>	<b>\$ 3,613</b>	<b>\$ 7,198</b>	

**FUNDING:** Workforce Funding

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/19/2026

**AGENDA ITEM NUMBER:** 9

**AGENDA ITEM SUBJECT:** FISCAL AUDITOR RFQ

**AGENDA ITEM TYPE:** [APPROVAL](#)

**RECOMMENDATION:** The SFWIB staff recommends to the Finance and Efficiency Council to recommend to the board the approval to release a Request for Proposal to select an External Auditing Agency, as set forth below.

**STRATEGIC GOAL:** [STRONG WORKFORCE SYSTEM LEADERSHIP](#)

**STRATEGIC PROJECT:** [Strengthen workforce system accountability](#)

### **BACKGROUND:**

On June 15, 2023, the South Florida Workforce Investment Board (SFWIB) approved the execution of a three-year contract with BCA Watson Rice, LLP to provide independent external audit services for the agency's financial records and reports covering Fiscal Years 2023 through 2026. The firm is currently in the final year of its contract with SFWIB.

In anticipation of the upcoming procurement, SFWIB staff will prepare and release a Request for Quotes (RFQ) in February 2026 to solicit qualified firms to provide external auditing services. Staff will conduct an Offerors' Conference prior to the submission deadline to address questions and clarify requirements.

The Finance and Efficiency Council will conduct the Technical Proposal Response Review at its April 16, 2026 meeting. Shortlisted respondents will then deliver formal presentations to the Finance and Efficiency Council at its June 18, 2026 meeting. Following the presentations, the Council will formulate a recommendation for consideration and final approval by the Full Board regarding the selection of a new external auditing firm.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*NO ATTACHMENT*



## **SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/19/2026

**AGENDA ITEM NUMBER:** 10

**AGENDA ITEM SUBJECT:** SFWIB DISALLOWED COST AND RECOVERY POLICY

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

**RECOMMENDATION:** The SFWIB staff recommends to the Finance and Efficiency Council to recommend to the board the approval of a new Disallowed Cost and Recovery Policy, as set forth below.

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

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

### **BACKGROUND:**

As the Local Workforce Development Board, the South Florida Workforce Investment Board (SFWIB), d/b/a CareerSource South Florida (CSSF), is responsible for ensuring that all expenditures of Workforce Innovation and Opportunity Act (WIOA) and related federal and state funds are allowable, allocable, reasonable, and properly documented in accordance with 2 CFR Part 200 (Uniform Guidance), WIOA Section 184, and applicable federal and state regulations.

Recent federal and state oversight guidance has reinforced the requirement that local boards maintain a formal, consistently applied methodology for identifying, calculating, and recovering disallowed costs resulting from fraud, falsification, noncompliance, or other unallowable expenditures. The attached policy establishes a uniform framework to protect public funds and preserve program integrity across all SFWIB-administered funding streams.

### **Summary of Policy**

- Applies to all SFWIB funding streams, including WIOA Adult, Dislocated Worker, Youth, Wagner-Peyser, TANF, SNAP E&T, RESEA/UI, state and local funds, and special grants.
- Defines key terms such as disallowed cost, falsification/fraud, affected staff, period of disallowance, and final determination.
- Establishes a standardized methodology for calculating disallowed costs, including:
  - Salary and benefit costs of affected staff;
  - Fringe and indirect cost recovery;

- Participant costs paid to or on behalf of impacted participants;
- Allocation of disallowed costs across funding streams;
- Use of statistically valid sampling and estimation when full reconstruction is impracticable.
- Outlines formal disallowance and recovery procedures, including:
  - Issuance of a Preliminary Determination Letter;
  - A defined provider response period;
  - Issuance of a Final Determination Letter;
  - Recovery mechanisms such as direct repayment, offset, withholding, and referral to legal counsel or law enforcement when warranted.
  - Establishes appeal rights and timelines to ensure due process.

The policy also provides for notification to other funding agencies when disallowed costs involve funds originating outside of SFWIB.

There is no direct fiscal impact associated with policy adoption. Implementation strengthens internal controls, enhances compliance with federal and state requirements, and provides a defensible mechanism for recovery of improperly expended public funds

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*



CareerSource  
SOUTH FLORIDA

# BOARD POLICY

POLICY  
NUMBER  
500-1

<b>Title:</b>		<b>SFWIB Disallowance and Recovery of Costs Policy</b>		
<b>Effective:</b>	February 19, 2026	<b>Revised:</b>		N/A
<b>Supersedes:</b>	N/A	<b>Version:</b>		1

## I. OF INTEREST TO

This policy is applicable to the South Florida Workforce Investment Board (SFWIB) dba CareerSource South Florida (CSSF) Staff: all subrecipients, Service Providers, Youth Service Providers, fiscal agents, auditors and all contracted partners.

## II. PURPOSE AND SCOPE

Establish a uniform, legally compliant process to identify, determine, and recover disallowed costs arising from fraud, falsification, noncompliance, or unallowable expenditures; protect public funds; and preserve program integrity across all SFWIB-administered funding streams. The policy also establishes a formal methodology for the recovery of identified costs.

## III. BACKGROUND

The Board is responsible for ensuring that all expenditures of Workforce Innovation and Opportunity Act (WIOA) and related funds are allowable, allocable, and properly documented in accordance with **2 CFR Part 200 (Uniform Guidance)**. Instances of falsified participant records, misrepresentation of services, or data manipulation constitute a **material breach of contract** and render associated costs **disallowable**.

## IV. STATUTORY AUTHORITIES

This policy is issued under the authority of:

1. Workforce Innovation and Opportunity Act (WIOA) Section 184(a)(3) (Subrecipient liability, debt collection, and recovery).
2. Public Law 113 - 128 - WIOA
3. 20 Code of Federal Regulations (CFR) Parts **683** (Administrative Provisions), and performance/accountability parts as applicable (e.g., 677 and 225).
4. 2 CFR Part 200 – Uniform Administrative Requirements, Subparts D (200.300-.346, remedies and collections) E (Cost Principles), and F (Audit Requirements for Federal Awards).
5. 20 CFR Part 683 – Administrative Provisions Under Title I of WIOA
6. Florida Statutes Sections 445.004 and 445.007
7. CareerSource Florida Administrative Policy 104, Sanctions for Local Workforce Development Board's Failure to Meet Federal and State Standards
8. SFWIB Contractual Terms and Conditions

## V. SCOPE

This policy applies to all SFWIB funding streams (WIOA Adult/DW/Youth, TANF, SNAP E&T, RESEA/UI, Wagner-Peyser, state/local funds, and any special grants) and to all subrecipients, service providers, vendors, and partners operating under contract with SFWIB.

- All costs determined to be unallowable due to fraud, falsification, or noncompliance

## VI. DEFINITIONS

- **Disallowed Cost:** Any expenditure determined unallowable under federal cost principles, WIOA, CareerSource Florida policy, or SFWIB contract terms.
- **Falsification/Fraud.** Intentional alteration or creation of case notes, data entries, eligibility records, time/attendance, invoices, or outcomes to misrepresent services, eligibility, or performance.
- **Falsified Record:** Any participant file, case note, or data entry intentionally altered to misrepresent services, eligibility, or outcomes.

- **Affected Staff:** Employees of contracted providers who knowingly or negligently participated in falsification or noncompliance.
- **Period of Disallowance:** The time window during which the noncompliant activity occurred (from first verifiable instance through the date of discovery or the proven end date, whichever is the latter of the two). If it is determined that the activity continued beyond the date of discovery.
- **Final Determination Letter:** Official notice issued by SFWIB identifying disallowed costs, corrective actions, and recovery requirements.

## **VII. POLICY**

When SFWIB determines that a provider has engaged in fraud, falsification, or other noncompliance:

1. All associated costs shall be **disallowed** for the identified period.
2. SFWIB shall recover funds through repayment, offset, or legal remedies.
3. Findings shall be reported to FloridaCommerce, CareerSource Florida, and federal oversight agencies as required.
4. If the source of the funding was an agency other than the SFWIB, then the SFWIB shall notify the agency responsible for the funding.
5. Providers remain subject to sanctions under CareerSource Florida Administrative Policy 104 for failure to meet standards.

## **VIII. METHODOLOGY FOR CALCULATING DISALLOWED COSTS**

### **A. Period of Disallowance**

The disallowance shall apply from date identified as the first day of the fraudulent activity, through the date of discovery, or as otherwise substantiated by investigation.

### **B. Identification of Affected Staff**

Each staff member that is identified as a part of the fraudulent activity shall be included in this calculation. Each staff member's cost will be computed using their actual or average annual salary.

<b>Description</b>	<b>Amount</b>
Annual Salary	\$00,000.00
Hourly Rate	\$ 0,000.00
Disallowance Period	X months
Disallowance Salary per Employee	\$00,000.00
<b>Total Salary (XX Employees)</b>	<b>\$00,000.00</b>

### **C. Fringe Benefits and Indirect Costs**

Add the provider's approved fringe and indirect rates to determine the total unallowable cost:

<b>Cost Element</b>	<b>Rate</b>	<b>Amount</b>
Salaries	-	\$00,000.00
Fringe Benefits	?	\$00,000.00
Indirect/Admin Cost	?	\$00,000.00
<b>Total Disallowed Cost</b>		<b>\$00,000.00</b>

### **D. Disallowed Participant Cost**

This includes all participant costs paid to or on behalf of the participants identified in or affected by the alleged unauthorized activity. Specific examples of Participant Cost are provided in the Disallowed Calculation Worksheet.

### **E. Allocation by Funding Stream**

Disallowed costs may be proportionally assigned to affected funding sources based on the allocation of those funding streams:

<b>Funding Stream</b>	<b>% Allocation</b>	<b>Amount</b>
Wagner-Peyser	00%	\$00,000.00
WIOA Adult	00%	\$00,000.00
WIOA Youth	00%	\$00,000.00
WIOA DW	00%	\$00,000.00
TANF	00%	\$00,000.00
SNAP	00%	\$00,000.00
<b>TOTAL</b>	<b>100%</b>	<b>\$00,000.00</b>

- Funding streams used above are for demonstration purposes only. The Disallowance Calculation Worksheet should be used to provide precise calculations.**

**Estimation & Sampling:** When full reconstruction is impracticable, SFWIB may employ statistically valid sampling/estimation consistent with Uniform Guidance and federal audit principles; document method and assumptions.

## IX. DISALLOWANCE AND RECOVERY PROCEDURES

### 1. Preliminary Determination:

The SFWIB shall issue a **Preliminary Determination Letter** summarizing facts, legal basis, draft calculations, corrective-action expectations, and required records.

### 2. Provider Response Period:

The provider shall have **ten (10) business days** to submit additional documentation or evidence to dispute the findings.

### 3. Final Determination:

Upon review, the Executive Director shall issue a **Final Determination Letter** identifying:

- The disallowed amount
- The basis for disallowance
- The recovery amount and repayment options
- Appeal rights and timelines

### 4. Recovery Actions:

Recovery may include one or more of the following:

- Direct repayment within **30 calendar days**
- Offset against future invoices or reimbursements
- Withholding of future allocations
- Referral to legal counsel or law enforcement when fraud is substantiated

## X. APPEALS

The contracted provider may appeal a Final Determination within fifteen (15) calendar days of receipt. Appeals must be submitted in writing and must specify factual or legal errors in the determination. The Executive Director or designee will render a written decision within thirty (30) days. The decision shall be final unless further appeal rights are provided under federal or state law. Exceptions to this policy, or any part thereof, must be approved in writing by the SFWIB Executive Director.

## REVISION HISTORY

There are no revisions to this policy.

## **XI. RESCISSIONS/CANCELATIONS**

There are no rescissions or cancelations for this policy.

## **XII. RESOURCES**

1. Disallowed Calculation Worksheet
2. Notification Letter to outside agencies
3. Disallowed Cost and Recovery Procedures. (TBD)

## Exhibit A – Disallowance Cost Calculation Worksheet

## Purpose:

This worksheet provides a standardized method for calculating the total amount of disallowed costs associated with fraudulent or falsified activities by a contracted provider and/or Workforce Board.

#### **A. Staff Cost Identification**

## B. Fringe Benefits and Indirect Cost Computation

Cost Component	Basis	Rate Calculation	Total
Salaries	Hourly/Salary		\$8,307.69
Fringe Benefits	Salary Total	30%	\$2,492.31
Indirect/Admin Cost	Salary + Fringe	10%	\$830.77
<b>Total</b>			<b>\$11,630.77</b>

77 \*The Indirect Rate should be the approved contracted rate

**C. Disallowed Participant Cost (List all supportive services received by participants identified in this finding)**

	Total Amount Received
Transportation	\$200.00
Ancillary Expenses	\$160.00
Education	
Housing	
Child Care	
Other Support Services	\$360.00

\*For this section only include services paid for by the provider and/or Workforce Board

#### **D. Allocation by Funding Source**

Funding Source	% of Disallowance per Source % of Time Charged to Program	Total Disallowed Cost	Disallowment Amount
WIOA Adult	30.00%	\$11,990.77	\$3,597.23
WIOA Dislocated Worker		\$11,990.77	\$0.00
WIOA Rapid Response		\$11,990.77	\$0.00
TANF	20.00%	\$11,990.77	\$2,398.15
SNAP	50.00%	\$11,990.77	\$5,995.38
REA		\$11,990.77	\$0.00
Wagnery-Pevsner		\$11,990.77	\$0.00

### Total Disallowed Cost