SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE AND EFFICIENCY COUNCIL MEETING
THURSDAY, OCTOBER 29, 2026
8:30 A.M.

Miami Dade College - North Campus
Science Complex - Bldg. A (Room A104)
113850 N.W. 27th Avenue
Miami, FL 33167

AGENDA

1. Call to Order and Introductions
2. Public Comment
3. Approval of Finance and Efficiency Council Meeting Minutes
   A. August 20, 2026
4. Information - Financial Report – August 2026
5. Information - Bank Reconciliation - August and September 2026
6. Information - Fiscal Monitoring Activity Report
7. Recommendation as to Approval to Accept Workforce System Funding
8. Recommendation as to Approval of the 2026-2027 Internal Control Questionnaire and Assessment

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

SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/29/2026

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: 10/29/2026

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Council to approve minutes from the August 20, 2026 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: October 29, 2026

AGENDA ITEM: 3A

AGENDA TOPIC: MEETING MINUTES

SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

DATE / TIME: August 20, 2026, 8:40 a.m.

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

1. CALL TO ORDER: Mr. Chi, presiding on behalf of Chairman Scott, called the regularly scheduled meeting of the Finance and Efficiency Council to order at 8:40 a.m. on August 20, 2026.

ROLL CALL: 9 members; 5 required; 5 present: Quorum attained.

SFWIB FEC MEMBERS PRESENT	SFWIB FEC MEMBERS ABSENT	SFWIB STAFF
Chi, Joe (Zoom) Datorre, Roberto Gibson, Charles (Zoom) Glean-Jones, Camela Pablo, Pino	Bridges, Jeff Perez, Andres "Andy" **SFWIB FEC MEMBERS EXCUSED** Pintado, Kirenia Scott Jr., Kenneth (Chair)	Bennett, Renee Petro, Basil **ADMINISTRATION / IT**
OTHER ATTENDEES		
None recorded.		

Agenda items are displayed in the order they were discussed.

2. Public Comment

Public comments should be two minutes or less.

Mr. Chi opened the floor for public comment. None were presented. Item closed.

3A. Approval of Finance and Efficiency Council Meeting Minutes – June 18, 2026

Mr. Chi called for the minutes from the June 18, 2026 Finance and Efficiency Council meeting to be considered, allowing members an opportunity to review before entertaining a motion.

Motion: by Ms. Camela Jones to approve the June 18, 2026, Finance and Efficiency Council meeting minutes; Mr. Datorre seconded the motion; item is passed without dissent.

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

4. Information – SFWIB June 2026 Financial Report

Mr. Chi introduced the item; Ms. Bennett reviewed the unaudited SFWIB financial report for the period of July 1, 2025 through June 30, 2026. Staff noted that the report reflects a soft close for the fiscal year and that, because year-end accruals, adjustments, and certain closing entries have not yet been finalized, the expenditure rates presented are preliminary and subject to change. Spending levels through June 30 are generally consistent with expectations and historical trends. Preliminary expenditure rates by cost category were reported as follows:

- Headquarters costs: 99.1%, which is 0.9% below the projected year-end rate.
- Adult Services costs: 81.5%, which is 18.5% below the projected rate.
- Youth Services costs: 86.1%, which is 13.9% below the projected rate.
- Other Programs and Projects costs: 83.8%, which is 16.2% below the projected rate.
- Facilities costs: 77.6%, which is 22.4% below the projected rate.

Staff advised that expenditure rates are expected to increase as outstanding invoices, accruals, and other year-end adjustments are recorded during the final close process, and that final expenditure rates will be reported upon completion of the fiscal year-end closing. The unrestricted fund balance is $384,215.

No comments or concerns were submitted by the members. Item closed.

5. Information – June 2026 and July 2026 Bank Reconciliation

Mr. Chi introduced the item; Ms. Bennett reviewed the cash reconciliations for the General Operating Account for the months ending June 30, 2026 and July 31, 2026.

Mr. Pablo asked about the difference between the beginning book balance and the reconciled ending balance and whether any cash flow shortages are anticipated. Staff explained that the June funding request was required to be submitted prior to month-

end, with additional funds requested in early July, and that additional year-end expenses are anticipated as the fiscal year closes.

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

6. Information – OCI Fiscal Monitoring Activity Report

Mr. Chi introduced the item; Ms. Bennett reviewed the Fiscal Monitoring Activity Report for the period of June 19 through July 30, 2026. During the period, one subrecipient was monitored by the Office of Continuous Improvement (OCI): Big Brothers Big Sisters of Miami, Inc., for the Take Stock in Children Scholarship program, with a contract amount of $300,000. Disallowed costs totaled $259.20:

- $224.37 for office refreshments, snacks, tableware, and cleaning supplies purchased for general operating purposes and incorrectly charged as direct program costs under the Office Supplies budget line item.
- $34.83 for expenses pertaining to a prior period of performance, for which there was no evidence of prior authorization to allocate to the program.

Staff further noted late payments to vendors and the misclassification of program expenditures in the general ledger relative to the approved budget line items and indicated that the disallowed costs constituted the only findings. No repeat findings were identified.

The disallowed costs were the result of an error and the funds have since been returned.

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

7. Recommendation – Acceptance of Additional Workforce System Funding

Mr. Chi introduced the item; Ms. Bennett presented staff's recommendation that the Council recommend to the Board the approval to accept an additional $2,547,345.65 in workforce system funding. The additional funds were received from the Florida Department of Commerce (formerly the Department of Economic Opportunity) under multiple Notices of Fund Availability, as follows:

- WIOA Sectors of Strategic Focus Apprenticeship Expansion: $200,000.00
- Disabled Veterans: $4,528.65
- WIOA Dislocated Worker: $309,865.00
- Rapid Response: $470,000.00
- Wagner-Peyser Network Navigators: $206,000.00
- Dislocated Worker Grant: $1,356,961.00

Staff explained that the Dislocated Worker Grant was awarded in response to the Spirit Airlines closure to provide employment and training services to affected workers, and that the award was shared among three local workforce development areas: Miami-Dade, Broward, and Central Florida.

In response to member questions, staff clarified that the total award amount of approximately $4.9 million reflects the initial award plus the additional funding; that the funding is received through the state, which allocates awards based on plans submitted by the local boards and the availability of funds; and that the additional funding is outside the approved budget.

Motion: by Mr. Datoree to recommend to the Board the approval to accept an additional $2,547,345.65 in workforce system funding; Ms. Glean-Jones 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, the meeting adjourned at 9:00am.

SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/29/2026

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 August 2026 is being presented for review by the Board members.

Footnote: The Unrestricted Fund Balance is $384,215

Budget Variance Explanations

- The expenditure rate for Headquarters costs is 15.4%. The actual expenditure rate is 1.27% lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 14.0%. The actual expenditure rate is 2.67% lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 12.7%. The actual expenditure rate is 3.97% lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 37.1%. The actual expenditure rate is 20.43% higher than the projected expenditure rate.
- The expenditure rate for Facilities costs is 12.4%. The actual expenditure rate is 4.27% lower than the projected expenditure rate

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2026, THRU AUGUST 31, 2026 (UNAUDITED)

Accompanying Notes to the Financial Report (unaudited)
For the Period of July 1, 2026, through August 31, 2026

The financial performance for the initial two months of the new fiscal year is tracking in line with historical trends for this period. The projected expenditure rate for the two-month period is approximately 16.67%.

It is important to note that the variance observed during the reporting period is primarily attributed to timing issues

Budget Variance Explanations

- The expenditure rate for Headquarter costs is 15.4% which is 1.27% below the projected year end expenditure rate.
- Adult Services expenditures were 14.0%, which is 2.67% below the projected expenditure rate.
- Youth Services expenditures were 12.7%, which is 3.97% below the projected expenditure rate.
- The current expenditure rate for Other Programs and Projects expenditures is 37.1%, which represents a 20.43 percentage point increase over the projected expenditure rate. The variance is primarily due to the timing of summer program expenditures, as these programs have contractual periods extending through September 2026 resulting in accelerated spending during the current reporting period.
- Facilities expenditures were 12.4%, which was 4.27% below the projected expenditure rate.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
AGENCY SUMMARY
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ 12,810,463	$ -	$ -	$ 12,810,463	$ -	$ 12,810,463	0.0%
TANF	$ 11,985,349	$ -	$ -	$ 11,985,349	$ 1,048,730	$ 10,936,619	8.8%
FLCommerce	$ 1,532,616	$ -	$ 707,798	$ 2,240,414	$ 222,051	$ 2,018,362	9.9%
Second Year Allocation from FY 25-26	$ 7,875,888	$ -	$ 429,966	$ 8,305,854	$ 2,511,642	$ 5,794,212	30.2%
Other	$ -	$ -	$ 219,374	$ 219,373	$ 57,080	$ 162,294	26.0%
Total Revenue	**$ 34,204,315**	**$ -**	**$ 1,357,138**	**$ 35,561,452**	**$ 3,839,502**	**$ 31,721,951**	**10.8%**
Expenditures:							
Headquarter Costs	**$ 8,209,036**	**$ -**	**$ 691,866**	**$ 8,900,902**	**$ 1,373,401**	**$ 7,527,501**	**15.4%**
Adult Services	**$ 9,570,411**	**$ -**	**$ (189,408)**	**$ 9,381,003**	**$ 1,313,315**	**$ 8,067,688**	**14.0%**
Youth Services	**$ 4,204,478**	**$ (1,779,225)**	**$ -**	**$ 2,425,253**	**$ 308,544**	**$ 2,116,709**	12.7%
Set Aside	**$ 500,000**	**$ (125,000)**	**$ -**	**$ 375,000**	**$ -**	**$ 375,000**	0.0%
Facilities Costs	**$ 4,057,532**	**$ -**	**$ 15,931**	**$ 4,073,463**	**$ 506,030**	**$ 3,567,433**	12.4%
Training & Support Services	**$ 7,662,859**	**$ 4,264,739**	**$ (2,400,000)**	**$ 9,527,599**	**$ 11,991**	**$ 9,515,608**	
Allocated Funds	**$ 4,362,859**	**$ 2,075,732**	**$ -**	**$ 6,438,591**	**$ 11,991**	**$ 6,426,600**	0.2%
Set Asides	**$ 3,300,000**	**$ 2,189,007**	**$ (2,400,000)**	**$ 3,089,007**	**$ -**	**$ 3,089,007**	
Other Programs & Projects	**$ -**	**$ (2,360,515)**	**$ 3,238,747**	**$ 878,233**	**$ 326,221**	**$ 552,011**	37.1%
Big Brothers Big Sisters	**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	**$ -**	**$ 300,000**	0.0%
Summer Youth Employment (City of Homestead)	**$ -**	**$ (67,216)**	**$ 84,280**	**$ 17,064**	**$ 15,824**	**$ 1,240**	92.7%
Summer Youth Employment (City of Opa-Locka)	**$ -**	**$ (74,752)**	**$ 91,478**	**$ 16,726**	**$ 14,439**	**$ 2,286**	86.3%
Summer Youth Employment (City of Miami Gardens)	**$ -**	**$ (201,047)**	**$ 262,990**	**$ 61,943**	**$ 51,580**	**$ 10,363**	83.3%
MiDCPS Summer Youth Internship - 2026	**$ -**	**$ (2,017,500)**	**$ 2,500,000**	**$ 482,500**	**$ 244,378**	**$ 238,122**	50.6%
Total Expenditures	**$ 34,204,315**	**$ (0)**	**$ 1,357,137**	**$ 35,561,452**	**$ 3,839,502**	**$ 31,721,950**	**10.8%**
Balance of Funds Available	**$ -**	**$ 0**	**$ 0**	**$ (0)**	**$ -**	**$ 1**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA ADULT
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ 5,081,037			$ 5,081,037		$ 5,081,037	0.0%
TANF				$ -		$ -	
FLCommerce				$ -		$ -	
Second Year Allocation from FY 25-26	$ 831,380			$ 831,380	$ 415,099	$ 416,281	49.9%
Other				$ -			
Total Revenue	**$ 5,912,417**	**$ -**	**$ -**	**$ 5,912,417**	**$ 415,099**	**$ 5,497,318**	**7.0%**
Expenditures:							
Headquarter Costs	**$ 1,418,980**			**$ 1,418,980**	**$ 168,135**	**$ 1,250,845**	**11.8%**
Adult Services	**$ 1,408,944**	**$ -**	**$ -**	**$ 1,408,944**	**$ 187,807**	**$ 1,221,137**	**13.3%**
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ 517,336**			**$ 517,336**	**$ 59,156**	**$ 458,180**	**11.4%**
Training & Support Services	**$ 2,567,156**	**$ -**	**$ -**	**$ 2,567,156**	**$ -**	**$ 2,567,156**	0.0%
Allocated Funds	$ 2,114,969			$ 2,114,969		$ 2,114,969	0.0%
Set Asides	$ 452,188			$ 452,188		$ 452,188	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 - 2026				$ -		$ -	
Total Expenditures	**$ 5,912,417**	**$ -**	**$ -**	**$ 5,912,417**	**$ 415,099**	**$ 5,497,318**	7.0%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA DISLOCATED WORKER
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ 2,309,222			$ 2,309,222		$ 2,309,222	0.0%
TANF				$ -		$ -	
FLCommerce				$ -		$ -	
Second Year Allocation from FY 25-26	$ 2,605,710			$ 2,605,710	$ 340,465	$ 2,265,244	13.1%
Other				$ -			
Total Revenue	**$ 4,914,932**	**$ -**	**$ -**	**$ 4,914,932**	**$ 340,465**	**$ 4,574,466**	**6.9%**
Expenditures:							
Headquarter Costs	**$ 1,179,584**			**$ 1,179,584**	**$ 137,130**	**$ 1,042,454**	**11.6%**
Adult Services	**$ 1,162,192**	**$ -**	**$ -**	**$ 1,162,192**	**$ 153,745**	**$ 1,008,447**	**13.2%**
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ 430,057**			**$ 430,057**	**$ 49,590**	**$ 380,466**	**11.5%**
Training & Support Services	**$ 2,143,099**	**$ -**	$ -	**$ 2,143,099**	**$ -**	**$ 2,143,099**	0.0%
Allocated Funds	$ 1,767,200			$ 1,767,200		$ 1,767,200	0.0%
Set Asides	$ 375,899			$ 375,899		$ 375,899	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 - 2026				$ -		$ -	
Total Expenditures	**$ 4,914,932**	**$ -**	**$ -**	**$ 4,914,932**	**$ 340,465**	**$ 4,574,466**	6.9%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA RAPID RESPONSE
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ 420,509			$ 420,509		$ 420,509	0.0%
TANF				$ -		$ -	
FLCommerce				$ -		$ -	
Second Year Allocation from FY 25-26	$ 519,767			$ 519,767	$ 44,823	$ 474,944	8.6%
Other				$ -			
Total Revenue	**$ 940,276**	**$ -**	**$ -**	**$ 940,276**	**$ 44,823**	**$ 895,453**	**4.8%**
Expenditures:							
Headquarter Costs	**$ 225,666**			**$ 225,666**	**$ 16,176**	**$ 209,490**	**7.2%**
Adult Services	**$ 179,732**	**$ -**	**$ -**	**$ 179,732**	**$ 22,260**	**$ 157,472**	**12.4%**
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ 82,274**			**$ 82,274**	**$ 6,387**	**$ 75,887**	**7.8%**
Training & Support Services	**$ 452,604**	**$ -**	**$ -**	**$ 452,604**	**$ -**	**$ 452,604**	0.0%
Allocated Funds	$ 380,690			$ 380,690		$ 380,690	0.0%
Set Asides	$ 71,913			$ 71,913		$ 71,913	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 - 2026				$ -		$ -	
Total Expenditures	**$ 940,276**	**$ -**	**$ -**	**$ 940,276**	**$ 44,823**	**$ 895,453**	4.8%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA YOUTH
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ 4,499,694			$ 4,499,694		$ 4,499,694	0.0%
TANF				$ -		$ -	
FLCommerce				$ -		$ -	
Second Year Allocation from FY 25-26	$ 2,495,812			$ 2,495,812	$ 554,957	$ 1,940,855	22.2%
Other				$ -			
Total Revenue	**$ 6,995,506**	**$ -**	**$ -**	**$ 6,995,506**	**$ 554,957**	**$ 6,440,549**	**7.9%**
Expenditures:							
Headquarter Costs	**$ 1,678,921**			**$ 1,678,921**	**$ 201,707**	**$ 1,477,215**	**12.0%**
Adult Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Youth Services	**$ 4,204,478**	**$ (1,779,225)**	**$ -**	**$ 2,425,253**	**$ 308,544**	$ 2,116,709	**12.7%**
Set Aside	$ 500,000	**$ (125,000)**	$ -	$ 375,000		$ 375,000	**0.0%**
Facilities Costs	**$ 612,107**			**$ 612,107**	**$ 32,715**	**$ 579,391**	**5.3%**
Training & Support Services	**$ -**	**$ 1,904,225**	$ -	**$ 1,904,225**	**$ 11,991**	$ 1,892,234	**0.6%**
Allocated Funds		$ 1,904,225		$ 1,904,225	$ 11,991	$ 1,892,234	**0.6%**
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 - 2026				$ -		$ -	
Total Expenditures	**$ 6,995,506**	**$ -**	**$ -**	**$ 6,995,506**	**$ 554,957**	**$ 6,440,549**	**7.9%**
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
TANF
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

q	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA				$ -			
TANF	$ 11,985,349			$ 11,985,349	$ 1,048,730	$ 10,936,619	8.8%
FLCommerce				$ -		$ -	
Second Year Allocation from FY 25-26	439,447		$ 429,966	$ 869,413	$ 869,413	$ (0)	100.0%
Other				$ -		$ -	
Total Revenue	**$ 12,424,796**	**$ -**	**$ 429,966**	**$ 12,854,762**	**$ 1,918,143**	**$ 10,936,619**	**14.9%**
Expenditures:							
Headquarter Costs	**$ 2,981,951**			**$ 2,981,951**	**$ 590,506**	**$ 2,391,445**	**19.8%**
Adult Services	**$ 5,855,675**	**$ -**	**$ (189,408)**	**$ 5,666,267**	**$ 816,030**	**$ 4,850,237**	**14.4%**
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ 1,087,170**			**$ 1,087,170**	**$ 226,307**	**$ 860,863**	**20.8%**
Training & Support Services	**$ 2,500,000**	**$ 2,189,007**	**$ (2,400,000)**	**$ 2,289,007**	**$ -**	**$ 2,289,007**	0.0%
Allocated Funds	$ 100,000			$ 100,000		$ 100,000	0.0%
Set Asides	$ 2,400,000	$ 2,189,007	$ (2,400,000)	$ 2,189,007		$ 2,189,007	0.0%
Other Programs & Projects	**$ -**	**$ (2,189,007)**	**$ 3,019,374**	**$ 830,366**	**$ 285,300**	**$ 545,067**	**34.4%**
Big Brothers Big Sisters			$ 300,000	$ 300,000	$ -	$ 300,000	**0.0%**
Summer Youth Employment (City of Homestead)		$ (33,608)	$ 42,140	$ 8,532	$ 7,912	$ 620	**92.7%**
Summer Youth Employment (City of Opa-Locka)		$ (37,376)	$ 45,739	$ 8,363	$ 7,220	$ 1,143	**86.3%**
Summer Youth Employment (City of Miami Gardens)		$ (100,523)	$ 131,495	$ 30,972	$ 25,790	$ 5,182	**83.3%**
MiDCPS Summer Youth Internship - 2026		$ (2,017,500)	$ 2,500,000	$ 482,500	$ 244,378	$ 238,122	**50.6%**
Total Expenditures	**$ 12,424,796**	**$ -**	**$ 429,966**	**$ 12,854,762**	**$ 1,918,143**	**$ 10,936,619**	**14.9%**
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
SUMMER YOUTH EMPLOYMENT PROGRAM
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)
(City of Miami Gardens / City of Opa-Locka / City of Homestead)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA				$ -			
TANF				$ -			
FLCommerce				$ -		$ -	
Second Year Allocation from FY 25-26				$ -		$ -	
Other			$ 219,374	$ 219,374	$ 57,080	$ 162,294	26.0%
Total Revenue	**$ -**	**$ -**	**$ 219,374**	**$ 219,374**	**$ 57,080**	**$ 162,294**	26.0%
Expenditures:							
Headquarter Costs				**$ -**	**$ 16,158**	**$ (16,158)**	
Adult Services	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs				**$ -**		**$ -**	
Training & Support Services	$ -	**$ 171,507**	$ -	**$ 171,507**	**$ -**	$ 171,507	**0.0%**
Allocated Funds		$ 171,507		$ 171,507		$ 171,507	**0.0%**
Set Asides				$ -		$ -	
Unallocated Funds							
Other Programs & Projects	**$ -**	**$ (171,507)**	**$ 219,374**	**$ 47,866**	**$ 40,922**	**$ 6,945**	**85.5%**
Big Brothers Big Sisters				$ -		$ -	
Summer Youth Employment (City of Homestead)		$ (33,608)	$ 42,140	$ 8,532	$ 7,912	$ 620	**92.7%**
Summer Youth Employment (City of Opa-Locka)		$ (37,376)	$ 45,739	$ 8,363	$ 7,220	**$ 1,143**	**86.3%**
Summer Youth Employment (City of Miami Gardens)		$ (100,523)	$ 131,495	$ 30,972	$ 25,790	**$ 5,182**	**83.3%**
MiDCPS Summer Youth Internship - 2026				$ -		$ -	
Total Expenditures	**$ -**	**$ (0)**	**$ 219,374**	**$ 219,373**	**$ 57,080**	**$ 162,294**	26.0%
Balance of Funds Available	**$ -**	**$ 0**	**$ -**	**$ 0**	**$ -**	**$ 0**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
Layoff Aversion (WIR27)
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ -			$ -		$ -	
TANF				$ -			
FLCommerce			$ 470,000	$ 470,000	$ 64,843	$ 405,157	13.8%
Second Year Allocation from FY 25-26				$ -			
Other				$ -			
Total Revenue	**$ -**	**$ -**	**$ 470,000**	**$ 470,000**	**$ 64,843**	**$ 405,157**	**13.8%**
Expenditures:							
Headquarter Costs	**$ -**		**$ 470,000**	**$ 470,000**	**$ 64,843**	**$ 405,157**	**13.8%**
Adult Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs				**$ -**		**$ -**	
Training & Support Services	$ -	$ -	$ -	$ -	$ -	$ -	
Allocated Funds				$ -		$ -	
Set Asides				$ -		$ -	
Other Programs & Projects	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Big Brothers Big Sisters				$ -		$ -	
Summer Youth Employment (City of Homestead)				$ -		$ -	
Summer Youth Employment (City of Opa-Locka)				$ -		$ -	
Summer Youth Employment (City of Miami Gardens)				$ -		$ -	
MiDCPS Summer Youth Internship - 2026				$ -		$ -	
Total Expenditures	**$ -**	**$ -**	**$ 470,000**	**$ 470,000**	**$ 64,843**	**$ 405,157**	13.8%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
Network Navigators / Hope Navigators
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA				$ -			
TANF				$ -			
FLCommerce	$ -		$ 218,571	$ 218,571	$ 19,450	199,121	8.9%
Second Year Allocation from FY 25-26				$ -		$ -	
Other				$ -		$ -	
Total Revenue	**$ -**	**$ -**	**$ 218,571**	**$ 218,571**	**$ 19,450**	**$ 199,121**	**8.9%**
Expenditures:							
Headquarter Costs	**$ -**		**$ 218,571**	**$ 218,571**	**$ 19,450**	**$ 199,121**	**8.9%**
Adult Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs				**$ -**		**$ -**	
Training & Support Services	$ -	$ -	$ -	$ -	$ -	$ -	
Allocated Funds				$ -		$ -	
Set Asides				$ -		$ -	
Other Programs & Projects	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	
Big Brothers Big Sisters				$ -		$ -	
Summer Youth Employment (City of Homestead)				$ -		$ -	
Summer Youth Employment (City of Opa-Locka)				$ -		$ -	
Summer Youth Employment (City of Miami Gardens)				$ -		$ -	
MiDCPS Summer Youth Internship - 2026				$ -		$ -	
Total Expenditures	**$ -**	**$ -**	**$ 218,571**	**$ 218,571**	**$ 19,450**	**$ 199,121**	8.9%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
FSET
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA				$ -			
TANF				$ -			
FLCommerce	$ 579,788			$ 579,788	$ 118,589	$ 461,199	20.5%
Second Year Allocation from FY 25-26	$ 40,490			$ 40,490	$ 40,490	$ (0)	100.0%
Other				$ -			
Total Revenue	**$ 620,278**	**$ -**	**$ -**	**$ 620,278**	**$ 159,079**	**$ 461,199**	**25.6%**
Expenditures:							
Headquarter Costs	**$ 148,867**			**$ 148,867**	**$ 82,161**	**$ 66,706**	**55.2%**
Adult Services	**$ 417,137**	**$ -**	**$ -**	**$ 417,137**	**$ 57,784**	**$ 359,354**	**13.9%**
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ 54,274**			**$ 54,274**	**$ 19,135**	**$ 35,139**	**35.3%**
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 - 2026				$ -		$ -	
				$ -		$ -	
Total Expenditures	**$ 620,278**	**$ -**	**$ -**	**$ 620,278**	**$ 159,079**	**$ 461,199**	25.6%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
RESEA
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ 500,000			$ 500,000		$ 500,000	0.0%
TANF				$ -	$ -	$ -	
FLCommerce				$ -		$ -	
Second Year Allocation from FY 25-26	$ 312,982			$ 312,982	$ 161,081	$ 151,900	51.5%
Other				$ -			
Total Revenue	**$ 812,982**	**$ -**	**$ -**	**$ 812,982**	**$ 161,081**	**$ 651,900**	**19.8%**
Expenditures:							
Headquarter Costs	**$ 195,116**			**$ 195,116**	**$ 60,822**	**$ 134,293**	**31.2%**
Adult Services	**$ 546,730**	**$ -**	**$ -**	**$ 546,730**	**$ 75,689**	**$ 471,041**	**13.8%**
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ 71,136**		**$ -**	**$ 71,136**	**$ 24,570**	**$ 46,566**	**34.5%**
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 - 2026				$ -		$ -	
Total Expenditures	**$ 812,982**	**$ -**	**$ -**	**$ 812,982**	**$ 161,081**	**$ 651,900**	19.8%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
LOCAL VETERANS
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA				$ -		$ -	
TANF				$ -		$ -	
FLCommerce			$ 14,231	$ 14,231	$ 14,174	$ 57	99.6%
Second Year Allocation from FY 25-26				$ -		$ -	
Other				$ -	$ -	$ -	
Total Revenue	**$ -**	**$ -**	**$ 14,231**	**$ 14,231**	**$ 14,174**	**$ 57**	**99.6%**
Expenditures:							
Headquarter Costs	**$ -**		**$ 2,649**	**$ 2,649**	**$ 2,591**	**$ 58**	**97.8%**
Adult Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ -**		**$ 11,582**	**$ 11,582**	**$ 11,582**	**$ (0)**	**100.0%**
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 - 2026				$ -		$ -	
Total Expenditures	**$ -**	**$ -**	**$ 14,231**	**$ 14,231**	**$ 14,174**	**$ 57**	99.6%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
DISABLED VETERANS
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA				$ -		$ -	
TANF				$ -		$ -	
FLCommerce			$ 4,996	$ 4,996	$ 4,996	$ 0	100.0%
Second Year Allocation from FY 25-26				$ -		$ -	
Other				$ -			
Total Revenue	**$ -**	**$ -**	**$ 4,996**	**$ 4,996**	**$ 4,996**	**$ 0**	**100.0%**
Expenditures:							
Headquarter Costs	**$ -**		**$ 646**	**$ 646**	**$ 646**	**$ (0)**	**100.0%**
Adult Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ -**		**$ 4,349**	**$ 4,349**	**$ 4,349**	**$ 0**	**100.0%**
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 - 2026				$ -		$ -	
Total Expenditures	**$ -**	**$ -**	**$ 4,996**	**$ 4,996**	**$ 4,996**	**$ (0)**	100.0%
Balance of Funds Available	**$ -**	**$ -**	**$ 0**	**$ 0**	**$ -**	**$ 0**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WAGNER PEYSER
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA				$ -			
TANF				$ -			
FLCommerce	$ 952,827			$ 952,827		$ 952,827	0.0%
Second Year Allocation from FY 25-26	$ 630,302			$ 630,302	$ 85,313	$ 544,988	13.5%
Other				$ -		$ -	
Total Revenue	**$ 1,583,129**	**$ -**	**$ -**	**$ 1,583,129**	**$ 85,313**	**$ 1,497,816**	**5.4%**
Expenditures:							
Headquarter Costs	**$ 379,951**			**$ 379,951**	**$ 13,075**	**$ 366,876**	**3.4%**
Adult Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	$ -	$ -	
Set Aside				$ -		$ -	
Facilities Costs	**$ 1,203,178**			**$ 1,203,178**	**$ 72,238**	**$ 1,130,940**	**6.0%**
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 - 2026				$ -		$ -	
Total Expenditures	**$ 1,583,129**	**$ -**	**$ -**	**$ 1,583,129**	**$ 85,313**	**$ 1,497,816**	5.4%
Balance of Funds Available	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

***see accompanying notes**

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
DEO**
FISCAL YEAR 2026/2027
YTD Operations (07/01/26-08/31/26)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/26 THRU 08/31/26)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
							Std Rate= 16.67%
Revenues:							
WIOA	$ 500,000	$ -	$ -	$ 500,000	$ -	$ 500,000	0.0%
TANF	$ -	$ -	$ -	$ -	$ -	$ -	
FLCommerce	$ 952,827	$ -	$ 19,227	$ 972,054	$ 19,169	$ 952,885	2.0%
Second Year Allocation from FY 25-26	$ 943,284	$ -	$ -	$ 943,284	$ 246,395	$ 696,889	26.1%
Other	$ -	$ -	$ -	$ -	$ -	$ -	
Total Revenue	**$ 2,396,111**	**$ -**	**$ 19,227**	**$ 2,415,338**	**$ 265,564**	**$ 2,149,774**	**11.0%**
Expenditures:							
Headquarter Costs	**$ 575,067**	**$ -**	**$ 3,295**	**$ 578,362**	$ 77,135	**$ 501,227**	**13.3%**
Adult Services	**$ 546,730**	**$ -**	**$ -**	**$ 546,730**	$ 75,689	**$ 471,041**	**13.8%**
Youth Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Set Aside	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Facilities Costs	**$ 1,274,314**	**$ -**	**$ 15,931**	**$ 1,290,245**	**$ 112,739**	**$ 1,177,506**	8.7%
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 - 2026	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Total Expenditures	**$ 2,396,111**	**$ -**	**$ 19,227**	**$ 2,415,337**	**$ 265,564**	**$ 2,149,774**	11.0%
Balance of Funds Available	**$ -**	**$ -**	**$ 0**	**$ 0**	**$ -**	**$ 0**	

**see accompanying notes

SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/29/2026

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 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 August and September 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: 8/31/26
Cash Account: 1102 Cash -General Operating Account

	Amount ($)	Number of Transactions
Beginning Book Balance	**2,084,665.37**	
Less Checks/Vouchers Drawn	**(1,789,539.75)**	180
Plus Deposits:		
Checks Voided		N/A
Deposits	**1,567,246.86**	23
Ending Book Balance	**1,862,372.48**	
Bank Balance	**2,217,743.35**	
Less Checks/Vouchers Outstanding	**(355,370.87)**	21
Reconciled Bank Balance	**1,862,372.48**	
Unreconciled Difference	**0.00**	

Prepared by: 9/4/26
Basil Petro
Asst. Controller, Finance

Approved by: 9/4/26
Renee Bennett
Assistant Director, Finance

South Florida Workforce Investment Board
Reconcile Cash Accounts

Reconciliation Date: 9/30/26
Cash Account: 1102 Cash -General Operating Account

	Amount ($)	Number of Transactions
Beginning Book Balance	**1,862,372.48**	
Less Checks/Vouchers Drawn	**(3,440,559.89)**	141
Plus Deposits:		
Checks Voided	**32,722.34**	2
Deposits	**3,397,806.48**	20
Ending Book Balance	**1,852,341.41**	
Bank Balance	**3,957,676.02**	
Less Checks/Vouchers Outstanding	**(2,105,334.61)**	106
Reconciled Bank Balance	**1,852,341.41**	
Unreconciled Difference	**0.00**	

Prepared by: 10/2/2026
Basil Petro
Asst. Controller, Finance

Approved by: 10/2/26
Renee Bennett
Assistant Director, Finance

SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/29/2026

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 June 19, 2026 to October 14, 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

CareerSource South Florida (CSSF) Board of Directors Meeting August 20, 2026
Office of Continuous Improvement (OCI) Fiscal Unit
Fiscal Monitoring Activity Report from June 19, 2026 to July 30, 2026

Contract Type	Contract(s) Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
The School Board of Miami-Dade County Florida (MDCPS)				
Summer Youth Internship Program **04/01/26 to 09/30/26**	**$ 2,500,000**	**$ -**	The main objective of the review was to evaluate and assess compliance with the terms and requirements of the executed contract, as well as with applicable rules and regulations and documentation maintained by MDCPS. OCI reviewed 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. No deficiencies were noted during the monitoring. CSSF and OCI would like to commend MDCPS for maintaining adequate supporting documentation and effective internal controls, compliance with rules and regulations, and stipulations of the executed contract, for the program year reviewed.	No
Total Funded / Disallowed	**$ 2,500,000**	**$ -**		

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

SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/29/2026

AGENDA ITEM NUMBER: 7

AGENDA ITEM SUBJECT: ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: Staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to accept an additional **$753,672.44** 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
9/17/2026	046719	Non-Custodial Parent Employment Program	N/A	$ 250,000.00	$ 250,000.00	To provide assistance to noncustodial parents who are unemployed or underemployed and have difficulty meeting child support obligations
9/18/2026	046076	Local Veterans	$ 43,449.00	$ 7,451.00	$ 50,900.00	To hire FL DOC LVER staff to serve veterans and conduct outreach to employers to increase employment opportunities for veterans.

10/1/2026	046129	TANF	$ 9,428,946.99	$ 496,221.44	$ 9,925,168.43	To serve more TANF participants.

TOTAL	**$ 9,472,395.99**	**$ 753,672.44**	**$ 10,226,068.43**

FUNDING: Workforce Funding

PERFORMANCE: N/A

NO ATTACHMENT

SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/26/2026

AGENDA ITEM NUMBER: 8

AGENDA ITEM SUBJECT: 2026-27 INTERNAL CONTROL QUESTIONNAIRE AND ASSESSMENT

AGENDA ITEM TYPE: APPROVAL

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board of the completed Florida Commerce 2026-27 Internal Control Questionnaire and Assessment, as set forth below.

STRATEGIC GOAL: HIGH ROI THROUGH CONTINUOUS IMPROVEMENT

STRATEGIC PROJECT: Strengthen workforce system accountability

BACKGROUND:

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

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

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

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

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

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2026-2027 Internal Control Questionnaire and Assessment

Bureau of Financial Monitoring and Accountability
Florida Department of Commerce

September 23, 2026

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

Docusign Envelope ID: 020E90BE-27F8-854E-82D5-93293C592E29

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OVERVIEW

Introduction and Purpose

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

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

Definition and Objectives of Internal Control

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

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

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

Need for Internal Control

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

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The recipient and subrecipient must:

(a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award.

(c) Evaluate and monitor the recipient's or subrecipient's compliance with statutes, regulations, and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified.

(e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

What Internal Control Cannot Do

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

Five Components of Internal Control

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

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

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

Makeup of the ICQ

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

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

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

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

Completing the Questionnaire

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

Certification of Self-Assessment of Internal Controls

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

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CONTROL ENVIRONMENT

		Self-Assessment of Policies, Procedures, and Processes					
		Weak				*Strong*	
		1	2	3	4	5	**Comments/Explanations**
Principle 1. The organization demonstrates a commitment to integrity and ethical values.							
1.	The LWDB's management and board of directors' commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.	☐	☐	☐	☐	☒	
2.	The LWDB has a code of conduct and/or ethics policy that is periodically updated and has been communicated to all staff, board members, and contracted service providers. **Provide the date of the last code of conduct/ethics policy update. How was this update communicated to all staff?**	☐	☐	☐	☐	☒	CSSF Staff, SFWIB board members, and CSSF providers are informed of the Local Workforce Development Board's (LWDB) expectations through multiple channels, including a written code of ethics, formal policies, comprehensive training programs, and an annual attestation process.
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethical standards and sound internal control. **How is ethics training provided to new staff?**	☐	☐	☐	☐	☒	CSSF employees receive an onsite orientation that includes an in-person discussion on ethics and internal controls.
4.	The LWDB management has processes in place to evaluate the performance of staff and contracted service providers against the expected standards of conduct.	☐	☐	☐	☐	☒	
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.							
5.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management's activities and present alternate views, and act when faced with obvious or suspected wrongdoing.	☐	☐	☐	☐	☒	New SFWIB members attend an orientation and training session. Additionally, a refresher session for current members is conducted periodically, with the most recent session held 4/16/2026
6.	The board of directors oversees the LWDB's design, implementation, and operation of the organizational structure so the board of directors can fulfill its responsibilities.	☐	☐	☐	☐	☒	
7.	The board of directors and/or audit committee maintains a direct line of communication with the LDWB's external auditors and internal monitors.	☐	☐	☐	☐	☒	
8.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	☐	☐	☐	☐	☒	

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

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

RISK ASSESSMENT

		Self-Assessment of Policies, Procedures, and Processes					
		Weak				*Strong*	
		1	2	3	4	5	**Comments/Explanations**
Principle 6. The organization defines objectives clearly to enable the identification of risks and define risks tolerances.							
19.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	☐	☐	☐	☐	☒	
20.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	☐	☐	☐	☐	☒	
21.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Financial reporting controls are consistent with the requirements of federal awards.	☐	☐	☐	☐	☒	The LWDB is audited annually by an independent auditing firm and monitored by FloridaCommerce. The segregation of duties are established in the Accounting Policies and Procedures.
Principle 7. The organization identifies risks to the achievement of its objectives across the organization and analyzes risks as a basis for determining how the risks should be managed.							
22.	Management ensures that risk identification and analysis consider internal and external factors and their potential impact on the achievement of objectives.	☐	☐	☐	☐	☒	The LWDB has contracted protection on all servers and work stations in the network. The software is specifically designed to adapt to variations of ransomware attacks as well as malware. The software provides constant feedback over the network. The network is monitored on a 24/7/365 basis.

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RISK ASSESSMENT

		Self-Assessment of Policies, Procedures, and Processes					
		Weak				*Strong*	
		1	2	3	4	5	**Comments/Explanations**
23.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks. **What new controls, if any, have been implemented since the prior year and which organizational risks do they mitigate?**	☐	☐	☐	☐	☒	Segregation of duties are established in the Accounting Policy and Procedures. Procedures are reviewed annually and updated as appropriate.
24.	The LWDB's risk identification/assessment is broad and includes both internal and external business partners and contracted service providers.	☐	☐	☐	☐	☒	The LWDB maintains both a fiscal and programmatic staff that performs ongoing risk assessments.
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
25.	The LWDB periodically performs an assessment of each of its operating locations' exposure to fraudulent activity and how the operations could be impacted. **When was the last assessment performed on each operating location to identify any fraudulent activity? What is the assessment frequency?**	☐	☐	☐	☐	☒	During each program year, the Office of Continuous Improvement (OCI) Fiscal unit conducts monitoring of each service provider.
26.	The LWDB's assessment of fraud risks considers opportunities for: • unauthorized acquisition, use and disposal of assets; • altering accounting and reporting records; • corruption such as bribery or other illegal acts; and • other forms of misconduct, such as waste and abuse. **Provide a narrative of the system/process for safeguarding cash on hand, such as prepaid program items (i.e. gas cards, Visa cards) against unauthorized use/distribution.**	☐	☐	☐	☐	☒	SFWIB does not have any prepaid program items.

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Principle 9. The organization identifies, assesses, and responds to changes that could significantly impact the system of internal control.							
27.	The LWDB has mechanisms in place to identify and react to significant changes presented by internal conditions including the LWDB's programs or activities, oversight structure, organizational structure, personnel, and technology that could affect the achievement of objectives. **Describe the mechanisms in place to identify and react to significant changes presented by internal conditions, such as what type of event or condition activates the review mechanism.**	☐	☐	☐	☐	☒	The Executive Director regularly reviews various workforce related publications to stay abreast of current developments.
28.	The LWDB has mechanisms in place to identify and react to significant changes presented by external conditions including governmental, economic, technological, legal, regulatory, and physical environments that could affect the achievement of objectives.	☐	☐	☐	☐	☒	
29.	Considering significant changes affecting the LWDB, existing controls have been identified and revised to mitigate risks.	☐	☐	☐	☐	☒	

CONTROL ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					
		Weak				*Strong*	
		1	2	3	4	5	**Comments/Explanations**
Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.							
30.	The LWDB has a written business continuity plan which includes contingencies for business processes, assets, human resources, and business partners, and is periodically evaluated and updated to ensure continuity of operations to achieve program objectives.	☐	☐	☐	☐	☒	
31.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations, supervisory controls, and ensure allowable use of funds. **What type of training is provided to program and administration staff to ensure the allowable use of grant funds?**	☐	☐	☐	☐	☒	LWDB internal controls consists of multilevel review and approval process involving the signature of a reviewer and approver for each transaction. OCI staff attend CFR training periodically.

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Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.							
32.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate. **How frequently (quarterly, semiannually, etc.) are system privileges reviewed?**	☐	☐	☐	☐	☒	Review of state and local system privileges are conducted on a semi-annual basis.
33.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the organization's assets from external threats.	☐	☐	☐	☐	☒	The LWDB has established procedures for granting, modifying, revoking, etc... access that ensures appropriate approvals are received and access requirements according to job responsibilities are granted. User account requests are completed for access to state/local systems.
34.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third parties.	☐	☐	☐	☐	☒	The LWDB has integrated multi-layer security features to minimize the potential threats and detection of suspicious activities to the network. A shutdown, block and notification occurs immediately upon noticing noncompliance.
35.	The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.	☐	☐	☐	☐	☒	A user account is required to access the management information system. The user account is created upon request from an approved signatory (supervisor/director) based on the employee's job duties. User accounts are reviewed periodically to verify continued access requirements and to confirm that job responsibilities remain unchanged. Additionally, the system enforces a mandatory password change every 60 days.
36.	The LWDB has established organizational processes and procedures to address cybersecurity risks to its critical information infrastructure. (Reference: National Institute of Standards and Technology (NIST) Cybersecurity Framework) **What measures are being taken to address the risk of cybersecurity in the organization?**	☐	☐	☐	☐	☐	The LWDB has contracted protection software on all servers and work stations in the network. The software is specifically designed to adapt to variations of ransomware attacks, as well as other types of computer viruses and malware. The software provides constant feedback over the network. The network is monitored on a 24/7/365 basis. Measures to be added will include customization and configuration of new firewalls that offer updated protection features for network security.

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Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.							
37.	The LWDB has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources.	☐	☐	☐	☐	☒	The LWDB has implemented comprehensive accounting policies and procedures to ensure appropriate segregation of duties among authorization, custody, and recordkeeping functions. These controls are applied, as applicable, to key operational areas including, cash and receivables, equipment, payables and disbursements, and other related financial processes. These segregation of duties is a core component of our internal control framework, designed to minimize risk, prevent fraud, and ensure accountability and transparency in financial management.
38.	The LWDB has written procedures that minimize the time elapsing between the receipt of advanced funds and disbursement of funds as required by 2 CFR 200.305(b)(1).	☐	☐	☐	☐	☐	The LWDB does not request or receive advanced funds.
39.	The LWDB has processes to ensure the timely submission of required reporting (i.e., financial reports, performance reports, audit reports, internal monitoring reviews, or timely resolution of audit findings).	☐	☐	☐	☐	☒	The LWDB has established comprehensive processes and internal controls to ensure the timely and accurate submission of all required reports. These processes are guided by clearly defined timelines, accountability measures, and regular monitoring to promote compliance with federal, state and local requirements.
40.	The LWDB has a records retention policy and has implemented internal controls to ensure all records are retained, safeguarded, and accessible, demonstrating compliance with laws, regulations, and provisions of contracts and grant agreements.	☐	☐	☐	☐	☒	The LWDB manages and controls records throughout their life cycle, from creation and distribution to filing, use, and ultimately, final disposition or permanent retention in compliance with applicable laws, regulations, and contract requirements.
41.	LWDB periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness. Changes may occur in personnel, operational processes, information technology, or governmental regulations.	☐	☐	☐	☐	☒	

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INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					
		Weak				*Strong*	
		1	2	3	4	5	Comments/Explanations
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.							
42.	Federal, state, or grant program rules or regulations are reviewed by one or more of the following: governing board, audit, finance, or other type committee. **How often are these reviewed?**	☐	☐	☐	☐	☒	The Executive Director presents an update on current rules and regulations at board meetings.
43.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal control.	☐	☐	☐	☐	☒	Yes, for example emails from internal employees whether from internal or external sources must include clear identification block, and a disclaimer line.
44.	The LWDB has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant.	☐	☐	☐	☐	☒	Costs that can be directly attributed to a specific grant are charged accordingly. When an expense directly benefits multiple funding sources, it is allocated proportionately among those streams. Costs that cannot be directly assigned to any particular funding source and benefit the organization as a whole are charged to indirect costs.
Principle 14. The organization internally communicates quality information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.							
45.	Communication exists between personnel, management, and the board of directors so that quality information is obtained to help management achieve the LWDB's objectives.	☐	☐	☐	☐	☒	In accordance with the Ordinance Agreement, the Executive Director maintains constant communication with the Board members.
46.	There is a process to quickly disseminate critical information throughout the LWDB when necessary. **Provide a description of the dissemination process.**	☐	☐	☐	☐	☒	The Executive Director may call a meeting, forward a memo or email staff.
47.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	☐	☐	☐	☐	☒	

Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.							
48.	The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements. **Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?**	☐	☐	☐	☐	☒	South Florida Workforce Investment Board follows the whistleblower policy of Miami-Dade County. The process begins by making certain the allegations are accurate and detailed. The allegations must be in writing, signed, and presented to the County Ethics Committee. The allegations are investigated by the Office of the Inspector General, Commission on Ethics & Public Trust.
49.	The LWDB has processes in place to communicate relevant and timely information to external parties.	☐	☐	☐	☐	☒	
50.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, FloridaCommerce Bureau of Financial Monitoring and Accountability, FloridaCommerce Bureau of One-Stop and Program Support, FloridaCommerce Office of Inspector General, Florida Auditor General, and federal awarding agencies (U.S. Department of Labor, U.S. Department of Health and Human Services, and U.S. Department of Agriculture to the Board of Directors).	☐	☐	☐	☐	☒	All such reports are presented to the Board and appropriate sub-committees.

MONITORING ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					
		Weak				*Strong*	
		1	2	3	4	5	**Comments/Explanations**
Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.							
51.	The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities. **Describe the process of how funding decisions are determined. What are the criteria, who initiates/approves, etc.?**	☐	☐	☐	☐	☒	The Accounting Policies and Procedures are reviewed annually and updated as appropriate. All funding allocations are presented to the Board for approval. Funding decisions are determined based on the need and allowability of the usage of funds. A funding decision can be initiated by Finance management or the Executive Director. All funding decisions are approved by the Executive Director.

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MONITORING ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					
		Weak				*Strong*	
		1	2	3	4	5	Comments/Explanations
52.	The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries, and inspection of source documents.	☐	☐	☐	☐	☒	Programmatic monitors are TIER 1 certified and have completed all programmatic training offered at the local and state levels. Staff performance is assessed annually with additional training provided as needed to address updates related to fraud prevention, operational activities and performance-based feedback.
53.	LWDB management periodically visits all career center locations in its local area (including subrecipients) to ensure the policies and procedures are being followed and functioning as intended. **When was the most recent visit performed, by whom, and who were the results communicated to?**	☐	☐	☐	☐	☒	The Adult Program Manager and the OneStop Operator periodically visit all career center locations to ensure compliance. The results are communicated to Senior Management.
Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.							
54.	The LWDB management takes adequate and timely actions to correct deficiencies identified by the external auditors, financial and programmatic monitoring, or internal reviews.	☐	☐	☐	☐	☒	The OCI Programmatic monitors review each corrective action plan addressing identified deficiencies. Once the review is complete and all deficiencies have been resolved, an executed letter of acceptance is issued to the sub-recipient. The OCI Fiscal Unit monitors the implementation of the corrective plan and issues follow-up letters if cited items remain uncorrected. This process continues until all corrective actions are accepted. All unresolved external deficiencies are reported to the Executive Director.
55.	The LWDB monitors all subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the board of directors. **Are subrecipient monitoring activities outsourced to a third party? If so, provide the name of the party that performs the subrecipient monitoring activities.**	☐	☐	☐	☐	☒	Sub-recipient activities are tested on a sample basis as part of our fiscal monitoring process. A comprehensive report detailing these monitoring activities are submitted to the Board of Directors during regularly scheduled meetings. Please note that all sub-recipient monitoring is conducted internally and is not outsourced.

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ATTACHMENT A

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

Local Workforce Development Board Number: 23

To be completed by the Executive Director:

A self-assessment of internal control has been conducted for the 2026-2027 fiscal monitoring period. As part of this self-assessment, the Internal Control Questionnaire developed by the Florida Department of Commerce has been completed and is available for review.

Signature: Signed by: Rick Beasley 9FE97C26D3D0404...

Printed Name: Rick Beasley

Title: Executive Director

Date: 10/22/2026

To be completed by the Board Chairperson or their designee:

I have reviewed the self-assessment of internal control that was conducted for the 2026-2027 fiscal monitoring period.

Signature: DocuSigned by: 83EC2FC994E54ED...

Printed Name: Charles Gibson

Title: None

Date: 10/23/2026

Please scan and upload to SharePoint an executed copy of this certification on or before **October 23, 2026**.