



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE AND EFFICIENCY
COUNCIL MEETING
THURSDAY, FEBRUARY 22, 2024
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-6ggD4iGtB1r_9f6hTTiLxAUPpsV9CH

AGENDA

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
 - A. December 21, 2023
 - B. October 19, 2023
 - C. August 17, 2023
3. Information - Bank Reconciliation – December 2023 and January 2024
4. Information - Financial Report – November 2023
5. Information - Fiscal Monitoring Activity Report
6. Recommendation as to Approval to Accept Workforce System Funding
7. Recommendation as to Approval to Accept the Fiscal Audit

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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."

Finance & Efficiency Council Attendance Roster
 PY 2022 - 2023

Quorum Standard: 6

#	Member First Name	Member Last Name	08/18/2022	10/20/2022	12/15/2022	02/16/2023	04/20/2023	06/15/2023	08/17/2023	10/19/2023	12/21/2023	Total Absences	Total Present
1	Bernardo	Adrover	A	A	A	A	A	A	A	A	A	9	0
2	Jeff	Bridges	A	A	A	P	P	A	P	E	E	4	3
3	Roberto	Datorre	P	P	P	A	P	P	A	P	P	2	7
4	Charles	Gibson	A	A	P	P	P	P	E	P	P	2	6
5	Camela	Glean-Jones	P	P	P	P	P	P	P	P	E	0	8
6	Brenda	Lampon	P	P	A	P	P	P	P	A	A	3	6
7	Michelle	Maxwell	P	P	A	A	A	A	A	A	A	7	2
8	Andres "Andy"	Perez	P	P	P	P	P	P	P	P	P	0	9
9	Thomas "Tom"	Roth	P	P	P	P	P	P	P	E	P	0	8
10	Kenneth	Scott	A	A	P	P	P	P	P	P	P	2	7
Total Present (P)			6	6	6	7	8	7	6	5	5	0	
Total Absences (A)			4	4	4	3	2	3	3	3	3		
Total Excused			0	0	0	0	0	0	1	2	2		

2A. FEC Meeting Minutes – October 19, 2023 and August 17, 2023

A lack of quorum prevents the approval of the minutes; however, Mr. Gibson identified an error in the chairman's title that appeared in the minutes of the meetings held on October 19th and August 17th. Noting the revisions, the minutes will be updated before the next meeting.

3. Information - Financial Report– October 2023

Chairman Roth introduced the item; Ms. Bennett presented unaudited financials from July 1, 2023 through October 31, 2023.

Ms. Bennett reviewed the budget variances and noted that the first four months of the current fiscal year is progressing at a rate of four percent higher (approximately) than the corresponding period of the previous year.

Mr. Gibson inquired about changes that have been implemented to account for the changes indicated. To ensure timely processing and reimbursement of service providers, Ms. Bennett explained that the accountants have been diligent about contacting providers and receiving their expenditures within fourteen days of the end of each month.

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

[Audio problems noted with the Zoom link.]

4. Information - Bank Reconciliation – October and November 2023

Chairman Roth introduced the item; Ms. Bennett continued the presentation to discuss the bank reconciliation for the months of October and November 2023.

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

5. Information – Internal Monitoring Activity Report

Mr. Gibson introduced the item; Ms. Bennett further presented the OCI Fiscal Monitoring Activity Report for the period of October 1, 2023 – November 30, 2023.

Ms. Bennett reviewed the results of the only organization included in the OIC Fiscal Monitoring Report: The School Board of Miami-Dade County (MDCPS).

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



6. Approval – Workforce System Funding

Chairman Roth introduced the item; Ms. Bennett further presented additional workforce system funding in the amount of \$61,397 from the release of two NFA's – one for the disabled veterans program, the other for Supplemental Nutrition Assistance Program (SNAP).

There was continued discussion around the budget for the SNAP program.

Item passed by consensus of members present.

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

There being no further business to come before the Council, meeting adjourned.

DRAFT



SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING

DATE: 2/15/2024

AGENDA ITEM: 2B

AGENDA TOPIC: MEETING MINUTES

SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

DATE/TIME: October 19, 2023, 8:15AM

LOCATION: The DoubleTree by Hilton Miami Airport Convention Center (Hotel Side)
Salon E and F
711 NW 72nd Avenue
Miami, FL 33126

Zoom: <https://us02web.zoom.us/join/9683222523>

- 1. CALL TO ORDER:** In the absence of FEC Chairman Mr. Roth, SFWIB Chairman Mr. Gibson presided over the Finance and Efficiency Council meeting, which was called to order at 8:53AM on October 19, 2023.

ROLL CALL: 10 members; 6 required; 7 present: No Quorum

SFWIB FEC MEMBERS PRESENT	SFWIB FEC MEMBERS ABSENT	SFWIB STAFF
Datorre, Roberto Gibson, Charles Glean-Jones, Camela (Zoom) Perez, Andy Scott Jr., Kenneth	Adrover, Bernardo Lampon, Brenda Maxwell, Michelle SFWIB FEC MEMBERS EXCUSED Bridges, Jeff Roth, Thomas, Chairman	Bennett, Renee ADMINISTRATION/IT Almonte, Ivan
OTHER ATTENDEES		

Agenda items are displayed in the order they were discussed.

3. Information - Financial Report– August, 2023

Mr. Gibson introduced the item; Ms. Bennett presented unaudited financials from July 1, 2023 through August 31, 2023.

Ms. Bennett reviewed the budget variances and noted that the first two months of the new fiscal year is consistent with the period's historical pattern.

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

4. Information - Bank Reconciliation – August and September 2023

Mr. Gibson introduced the item; Ms. Bennett continued the presentation to discuss the bank reconciliation for the months of August and September 2023.

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

5. Information – Internal Monitoring Activity Report

Mr. Gibson introduced the item; Ms. Bennett further presented the OCI Fiscal Monitoring Activity Report for the period of August 1, 2023 – September 30, 2023.

Ms. Bennett reviewed the results of the only organization included in the OIC Fiscal Monitoring Report: College of the Florida Keys.

Findings and disallowances are available for review in the October 19, 2023 SFWIB Finance and Efficiency Council meeting agenda.

Mr. Gibson inquired whether it was possible to resolve the disallowances in a manner that did not require reimbursement of the funds. Certain items, according to Mr. Beasley, are state requirements that must be adhered to. Items that fall outside that designation can be considered; a reevaluation may be possible if there is substantiated evidence that the issue has been resolved.

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

6. Approval – Workforce System Funding

Mr. Gibson introduced the item; Mr. Beasley further presented additional workforce system funding in the amount of \$978,617.67. He also elaborated on the new initiative, Hope Florida.

[Mr. Scott arrived to the meeting.]



Item passed by consensus of those present.

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

7. Approval – Florida Department of Commerce 2023 – 2024 Internal Control Questionnaire and Assessment

Mr. Gibson introduced the item; Ms. Bennett further presented the completed Florida Department of Commerce 2023-2024 Internal Control Questionnaire and Assessment.

Item passed by consensus of those present.

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

There being no further business to come before the Council, meeting adjourned.

DRAFT



SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING

DATE: 2/15/2024

AGENDA ITEM: 2C

AGENDA TOPIC: MEETING MINUTES

SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES

DATE/TIME: August 17, 2023, 8:15AM

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

Zoom: [https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTtLxAUPpsV9CH](https://us02web.zoom.us/join/https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTtLxAUPpsV9CH)

- 1. CALL TO ORDER:** Chairman Roth called to order the regular meeting of the Finance and Efficiency Council at 8:42AM on August 17, 2023.

ROLL CALL: 10 members; 6 required; 7 present: Quorum

SFWIB FEC MEMBERS PRESENT	SFWIB FEC MEMBERS ABSENT	SFWIB STAFF
Bridges, Jeff (Zoom) Glean-Jones, Camela (Zoom) Lampon, Brenda (Zoom) Perez, Andy (Zoom) Roth, Thomas, Chairman Scott Jr., Kenneth (Zoom)	Adrover, Bernardo Datorre, Roberto Maxwell, Michelle SFWIB FEC MEMBERS EXCUSED Gibson, Charles	Bennett, Renee ADMINISTRATION/IT Almonte, Ivan
OTHER ATTENDEES		

Agenda items are displayed in the order they were discussed.

2A. Approval of Finance and Efficiency Council Meeting Minutes – June 15, 2023 and the June 22, 2023 Special Meeting of the Finance and Efficiency Council.

Motion by Ms. Glean-Jones to approve the June 15, 2023 Finance and Efficiency Council Meeting minutes.

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

Mr. Beasley will supervise the negotiation process and ensure that the scope of the IT audit is consistent with the version conducted years ago.

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

2B. Approval of Special Meeting of the Finance and Efficiency Council – June 22, 2023.

Motion by Mr. Scott to approve the June 22, 2023 Finance and Efficiency Council Special Meeting minutes.

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

3. Information - Financial Report

Chairman Roth introduced the item; Ms. Bennett presented unaudited financials from July 1, 2022 through June 2023.

Ms. Bennett explained that the financials presented today are from the soft closing and may not include all of the adjustments and additional expenses that may be presented later.

Budget Variances

- Headquarters – 83.2%
- Adult Services – 65.3%
- Youth Services - 71.2%
- Facilities - 70.6%
- Other Programs & Projects – 43.8% (slight skew due to summer programs starting in June)

In addition, Ms. Bennett informed the group that expenses are running close to what they were last year, whilst reviewing the variances from the previous year.

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

4. Information - Bank Reconciliation

Chairman Roth introduced the item; Ms. Bennett continued the presentation to discuss the bank reconciliation for the months of June and July 2023.

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

5. Information – Activity Report: Internal Monitoring Results

Chairman Roth introduced the item; Ms. Bennett further presented the OCI Fiscal Monitoring Activity Report for the period of June 1, 2023 – July 31, 2023.

Ms. Bennett reviewed the results of the two organizations included in the OIC Fiscal Monitoring Report: Cuban American National Council, Inc. (CNC) and The Board of Trustees of Miami Dade College (MDC).

Findings and disallowances are available for review in the August 17, 2023 SFWIB Finance and Efficiency Council meeting agenda.

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

7. Approval – Acceptance of Additional Workforce System Funding

Chairman Roth introduced the item; Ms. Bennett further presented additional workforce system funding in the amount of \$338,458.41.

Motion by Mr. Scott to approve the acceptance of additional funding.

Ms. Glean-Jones seconded the motion; **item is passed without dissent.**

Mr. Roth inquired about the unrestricted funds balance and reviewed the information with the members.

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

There being no further business to come before the Council, meeting adjourned.



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 2/15/2024

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: BANK RECONCILIATION

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently.

Based on the Internal Control Procedures recommended by the Florida Department of Commerce, the Finance Committee, at its April 2, 2009 meeting, requested a monthly cash reconciliation report be provided at every committee meeting. Accordingly, the attached cash reconciliation for the months of December 2023 and January 2024 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: 12/31/23
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	107,166.90	
Less Checks/Vouchers Drawn	(1,294,752.84) /	130
Plus Deposits:		
Checks Voided	4,052.71 /	2
Deposits	1,744,179.42 /	8
Deposits As Other Items	3,626.04	2
Ending Book Balance	<u><u>564,272.23</u></u> /	
Bank Balance	1,240,329.25 /	
Less Checks/Vouchers Outstanding	(676,057.02) /	68
Other Items:		N/A
Plus Deposits In Transit		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>564,272.23</u></u>	
Unreconciled Difference	<u><u>0.00</u></u>	

Prepared by:

 1/11/24
Basil Petro
Asst. Controller, Finance

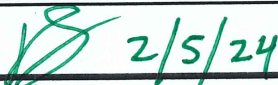
Approved by:

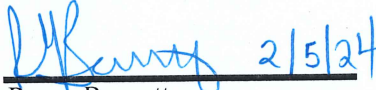
 1/16/24
Renee Bennett
Assistant Director, Finance

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

**Reconciliation Date: 1/31/24
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	564,272.23 ✓	
Less Checks/Vouchers Drawn	(3,150,570.82) ✓	137
Plus Deposits:		
Checks Voided	6,392.99 ✓	3
Deposits	3,181,102.71 ✓	25
Deposits As Other Items		N/A
Ending Book Balance	<u><u>601,197.11</u></u> ✓	
Bank Balance	1,369,546.46 ✓	
Less Checks/Vouchers Outstanding	(768,349.35) ✓	67
Other Items:		N/A
Plus Deposits In Transit		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>601,197.11</u></u> ✓	
Unreconciled Difference	<u><u>0.00</u></u>	

Prepared by:  2/5/24
Basil Petro
Asst. Controller, Finance

Approved by:  2/5/24
Renee Bennett
Assistant Director, Finance



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 2/15/2024

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: FINANCIAL REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently. Accordingly, the attached un-audited financial report for the month of December 2023 is being presented for review by the Board members.

The six months of the new fiscal year appears to be outpacing the same period last year overall by approximately seven percent. The projected expenditure rate for six month period is 50 percent. The actual expenditure rate is 36.5 percent.

Budget Variance Explanations

- The expenditure rate for Headquarters costs is 45.6 percent. The actual expenditure rate is 4.4 percent lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 39.4 percent. The actual expenditure rate is 10.6 percent lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 32.0 percent. The actual expenditure rate is 18.0 percent lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 73.2 percent. The actual expenditure rate exceeds the projected expenditure rate by 23.2 percent. This variance is attributed to the completion of several programs/projects prior to the fiscal year-end.

- The expenditure rate for Facilities costs is 34.7 percent. The actual expenditure rate is 15.3 percent lower than the projected expenditure rate.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2023 THRU DECEMBER 31, 2023
(UNAUDITED)

**Accompanying Notes to the Financial Report (unaudited)
For the Period of July 1, 2023 through December 31, 2023**

The six months of the new fiscal year appears to be outpacing the same period last year overall by approximately seven percent. The projected expenditure rate for four month period is 50 percent. The actual expenditure rate is 36.5 percent.

Budget Variance Explanations

- The expenditure rate for Headquarters costs is 45.6 percent. The actual expenditure rate is 4.4 percent lower than the projected expenditure rate.
- The expenditure rate for Adult Services costs is 39.4 percent. The actual expenditure rate is 10.6 percent lower than the projected expenditure rate.
- The expenditure rate for Youth Services costs is 32.0 percent. The actual expenditure rate is 18.0 percent lower than the projected expenditure rate.
- The expenditure rate for Other Programs and Project costs is 73.2 percent. The actual expenditure rate exceeds the projected expenditure rate by 23.2 percent. This variance is attributed to the completion of several programs/projects prior to the fiscal year-end.
- The expenditure rate for Facilities costs is 34.7 percent. The actual expenditure rate is 15.3 percent lower than the projected expenditure rate.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
 AGENCY SUMMARY
 FISCAL YEAR 2023/2024
 YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 50.00%							
Revenues:							
WIOA	\$ 14,496,990	\$ -	\$ 300,000	\$ 14,796,990	\$ 180,939	\$ 14,616,051	1.2%
TANF	\$ 11,519,447	\$ -	\$ -	\$ 11,519,447	\$ 6,730,247	\$ 4,789,200	58.4%
DEO	\$ 1,839,444	\$ -	\$ 321,521	\$ 2,160,965	\$ 499,625	\$ 1,661,340	23.1%
Second Year Allocation from FY 22-23	\$ 18,363,466	\$ -	\$ (168,985)	\$ 18,194,481	\$ 9,472,532	\$ 8,721,949	52.1%
Other	\$ 171,778	\$ -	\$ 442,528	\$ 614,306	\$ 375,244	\$ 239,062	61.1%
Total Revenue	\$ 46,391,124	\$ -	\$ 895,064	\$ 47,286,188	\$ 17,258,586	\$ 30,027,602	36.5%
Expenditures:							
Headquarter Costs	\$ 8,696,869	\$ -	\$ 376,644	\$ 9,073,513	\$ 4,140,511	\$ 4,933,002	45.6%
Adult Services	\$ 13,863,658	\$ -	\$ (2,395,115)	\$ 11,468,543	\$ 4,521,783	\$ 6,946,759	39.4%
Youth Services	\$ 6,673,662	\$ (2,570,333)	\$ -	\$ 4,103,329	\$ 1,313,382	\$ 2,789,947	32.0%
<i>Set Aside</i>	\$ 750,000	\$ (210,100)	\$ -	\$ 539,900	\$ -	\$ 539,900	0.0%
Facilities Costs	\$ 5,725,315	\$ -	\$ 51,346	\$ 5,776,661	\$ 2,005,622	\$ 3,771,039	34.7%
Training & Support Services	\$ 10,681,620	\$ 5,117,402	\$ (2,238,704)	\$ 13,560,319	\$ 3,254,104	\$ 10,306,215	
<i>Allocated Funds</i>	\$ 6,861,620	\$ 5,117,402	\$ 141,296	\$ 12,120,319	\$ 3,254,104	\$ 8,866,215	47.4%
<i>Set Asides</i>	\$ 3,820,000	\$ -	\$ (2,380,000)	\$ 1,440,000	\$ -	\$ 1,440,000	
Other Programs & Projects	\$ -	\$ (2,336,970)	\$ 5,100,893	\$ 2,763,923	\$ 2,023,183	\$ 740,741	73.2%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 132,003	\$ 167,997	44.0%
<i>Summer Youth Employment (City of Homestead)</i>	\$ -	\$ (79,490)	\$ 100,000	\$ 20,510	\$ 15,134	\$ 5,376	73.8%
<i>Take Stock in Children (Scholarship Program)</i>	\$ -	\$ -	\$ 1,400,699	\$ 1,400,699	\$ 1,400,699	\$ (0)	100.0%
<i>Summer Youth Employment (City of Opa-Locka)</i>	\$ -	\$ (77,398)	\$ 100,000	\$ 22,602	\$ 7,199	\$ 15,403	31.9%
<i>MDC WORKS Training</i>	\$ -	\$ (525,000)	\$ 525,000	\$ -	\$ -	\$ -	
<i>YWCA, FMU, St. Thomas</i>	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 45,500	\$ 29,500	60.7%
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ (134,081)	\$ 300,000	\$ 165,919	\$ 57,650	\$ 108,269	34.7%
<i>MiDCPS Summer Youth Internship - 2023</i>	\$ -	\$ (1,521,000)	\$ 1,880,000	\$ 359,000	\$ 358,746	\$ 254	99.9%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	0.0%
<i>Apprenticeship Navigators (MDC)</i>	\$ -	\$ -	\$ 170,194	\$ 170,194	\$ 6,252	\$ 163,942	3.7%
Total Expenditures	\$ 46,391,124	\$ (0)	\$ 895,064	\$ 47,286,188	\$ 17,258,586	\$ 30,027,602	36.5%
Balance of Funds Available	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ 0	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA ADULT
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA	\$ 5,425,427			\$ 5,425,427		\$ 5,425,427	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 4,698,531			\$ 4,698,531	\$ 2,939,466	\$ 1,759,066	62.6%
Other				\$ -			
Total Revenue	\$ 10,123,959	\$ -	\$ -	\$ 10,123,959	\$ 2,939,466	\$ 7,184,493	29.0%
Expenditures:							
Headquarter Costs	\$ 1,898,242			\$ 1,898,242	\$ 805,331	\$ 1,092,912	42.4%
Adult Services	\$ 3,085,225	\$ -	\$ (156,609)	\$ 2,928,616	\$ 1,069,428	\$ 1,859,188	36.5%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 890,908			\$ 890,908	\$ 409,651	\$ 481,257	46.0%
Training & Support Services	\$ 4,249,583	\$ 99,371	\$ -	\$ 4,348,954	\$ 644,665	\$ 3,704,289	14.8%
<i>Allocated Funds</i>	\$ 3,520,317	\$ 99,371		\$ 3,619,688	\$ 644,665	\$ 2,975,023	17.8%
<i>Set Asides</i>	\$ 729,267			\$ 729,267		\$ 729,267	0.0%
Other Programs & Projects	\$ -	\$ (99,371)	\$ 156,609	\$ 57,238	\$ 10,391	\$ 46,847	18.2%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>		\$ (99,371)	\$ 99,372	\$ 1		\$ 1	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 17,508	\$ 17,508	\$ 10,391	\$ 7,117	59.3%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 39,729	\$ 39,729		\$ 39,729	0.0%
Total Expenditures	\$ 10,123,959	\$ -	\$ -	\$ 10,123,959	\$ 2,939,466	\$ 7,184,493	29.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA DISLOCATED WORKER
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA	\$ 3,473,536			\$ 3,473,536		\$ 3,473,536	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 4,078,824			\$ 4,078,824	\$ 1,937,240	\$ 2,141,584	47.5%
Other				\$ -			
Total Revenue	\$ 7,552,361	\$ -	\$ -	\$ 7,552,361	\$ 1,937,240	\$ 5,615,120	25.7%
Expenditures:							
Headquarter Costs	\$ 1,416,068			\$ 1,416,068	\$ 524,370	\$ 891,697	37.0%
Adult Services	\$ 2,300,741	\$ -	\$ (116,843)	\$ 2,183,898	\$ 788,613	\$ 1,395,285	36.1%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 664,608			\$ 664,608	\$ 322,476	\$ 342,132	48.5%
Training & Support Services	\$ 3,170,944	\$ 74,141	\$ -	\$ 3,245,085	\$ 287,252	\$ 2,957,833	8.9%
<i>Allocated Funds</i>	\$ 2,626,813	\$ 74,141		\$ 2,700,954	\$ 287,252	\$ 2,413,702	10.6%
<i>Set Asides</i>	\$ 544,131		\$ -	\$ 544,131		\$ 544,131	0.0%
Other Programs & Projects	\$ -	\$ (74,141)	\$ 116,843	\$ 42,702	\$ 14,529	\$ 28,173	34.0%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>		\$ (74,141)	\$ 74,140	\$ (1)		\$ (1)	
<i>YWCA, FMU, St. Thomas</i>			\$ 13,062	\$ 13,062	\$ 8,277	\$ 4,785	63.4%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MiDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 29,641	\$ 29,641	\$ 6,252	\$ 23,389	21.1%
Total Expenditures	\$ 7,552,361	\$ -	\$ -	\$ 7,552,361	\$ 1,937,240	\$ 5,615,120	25.7%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA RAPID RESPONSE
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA	\$ 742,630			\$ 742,630		\$ 742,630	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 1,285,102			\$ 1,285,102	\$ 376,460	\$ 908,642	29.3%
Other				\$ -			
Total Revenue	\$ 2,027,732	\$ -	\$ -	\$ 2,027,732	\$ 376,460	\$ 1,651,272	18.6%
Expenditures:							
Headquarter Costs	\$ 380,200			\$ 380,200	\$ 107,661	\$ 272,539	28.3%
Adult Services	\$ 607,999	\$ -	\$ (31,377)	\$ 576,622	\$ 201,316	\$ 375,306	34.9%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 178,440			\$ 178,440	\$ 65,247	\$ 113,193	36.6%
Training & Support Services	\$ 861,093	\$ 19,910	\$ -	\$ 881,003	\$ -	\$ 881,003	0.0%
Allocated Funds	\$ 714,491	\$ 19,910		\$ 734,401		\$ 734,401	0.0%
Set Asides	\$ 146,602			\$ 146,602		\$ 146,602	0.0%
Other Programs & Projects	\$ -	\$ (19,910)	\$ 31,377	\$ 11,467	\$ 2,236	\$ 9,231	19.5%
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Take Stock in Children (Scholarship Program)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training		\$ (19,910)	\$ 19,909	\$ (1)		\$ (1)	
YWCA, FMU, St. Thomas			\$ 3,508	\$ 3,508	\$ 2,236	\$ 1,272	63.7%
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)			\$ 7,960	\$ 7,960		\$ 7,960	0.0%
Total Expenditures	\$ 2,027,732	\$ -	\$ -	\$ 2,027,732	\$ 376,460	\$ 1,651,272	18.6%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA YOUTH
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA	\$ 4,855,396			\$ 4,855,396		\$ 4,855,396	0.0%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 22-23	\$ 5,391,204			\$ 5,391,204	\$ 2,367,169	\$ 3,024,035	43.9%
Other				\$ -			
Total Revenue	\$ 10,246,600	\$ -	\$ -	\$ 10,246,600	\$ 2,367,169	\$ 7,879,431	23.1%
Expenditures:							
Headquarter Costs	\$ 1,921,238			\$ 1,921,238	\$ 478,976	\$ 1,442,262	24.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ 6,673,662	\$ (2,570,333)	\$ -	\$ 4,103,329	\$ 1,313,382	\$ 2,789,947	32.0%
<i>Set Aside</i>	\$ 750,000	\$ (210,100)	\$ -	\$ 539,900		\$ 539,900	0.0%
Facilities Costs	\$ 901,701			\$ 901,701	\$ 107,521	\$ 794,179	11.9%
Training & Support Services	\$ -	\$ 2,780,433	\$ -	\$ 2,780,433	\$ 467,290	\$ 2,313,143	16.8%
<i>Allocated Funds</i>		\$ 2,780,433		\$ 2,780,433	\$ 467,290	\$ 2,313,143	16.8%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
Total Expenditures	\$ 10,246,600	\$ -	\$ -	\$ 10,246,600	\$ 2,367,169	\$ 7,879,431	23.1%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
TANE
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA				\$ -			
TANF	\$ 11,519,447			\$ 11,519,447	\$ 6,730,247	\$ 4,789,200	58.4%
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 1,297,018			\$ 1,297,018	\$ 1,297,018		100.0%
Other				\$ -			
Total Revenue	\$ 12,816,465	\$ -	\$ -	\$ 12,816,465	\$ 8,027,265	\$ 4,789,200	62.6%
Expenditures:							
Headquarter Costs	\$ 2,403,087			\$ 2,403,087	\$ 1,533,422	\$ 869,665	63.8%
Adult Services	\$ 6,885,529	\$ -	\$ (2,151,362)	\$ 4,734,167	\$ 2,187,933	\$ 2,546,234	46.2%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -			
Facilities Costs	\$ 1,127,849			\$ 1,127,849	\$ 750,945	\$ 376,904	66.6%
Training & Support Services	\$ 2,400,000	\$ 1,987,884	\$ (2,380,000)	\$ 2,007,884	\$ 1,602,300	\$ 405,584	79.8%
<i>Allocated Funds</i>	\$ -	\$ 1,987,884		\$ 1,987,884	\$ 1,602,300	\$ 385,584	80.6%
<i>Set Asides</i>	\$ 2,400,000		\$ (2,380,000)	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Other Programs & Projects	\$ -	\$ (1,987,884)	\$ 4,531,362	\$ 2,543,478	\$ 1,952,665	\$ 590,813	76.8%
<i>Big Brothers Big Sisters</i>			\$ 300,000	\$ 300,000	\$ 132,003	\$ 167,997	44.0%
<i>Summer Youth Employment (City of Homestead)</i>		\$ (29,491)	\$ 50,000	\$ 20,509	\$ 7,567	\$ 12,942	36.9%
<i>Take Stock in Children (Scholarship Program)</i>			\$ 1,400,699	\$ 1,400,699	\$ 1,400,699	\$ (0)	100.0%
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (38,849)	\$ 50,000	\$ 11,151	\$ 3,599	\$ 7,552	32.3%
<i>MDC WORKS Training</i>		\$ (331,578)	\$ 331,579	\$ 1	\$ -	\$ 1	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 36,425	\$ 36,425	\$ 21,226	\$ 15,199	58.3%
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (66,966)	\$ 150,000	\$ 83,034	\$ 28,824	\$ 54,210	34.7%
<i>MidCPS Summer Youth Internship - 2023</i>		\$ (1,521,000)	\$ 1,880,000	\$ 359,000	\$ 358,746	\$ 254	99.9%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>			\$ 250,000	\$ 250,000		\$ 250,000	0.0%
<i>Apprenticeship Navigators (MDC)</i>			\$ 82,659	\$ 82,659		\$ 82,659	0.0%
Total Expenditures	\$ 12,816,465	\$ 0	\$ -	\$ 12,816,466	\$ 8,027,265	\$ 4,789,201	62.6%
Balance of Funds Available	\$ -	\$ (0)	\$ -	\$ (0)	\$ -	\$ (0)	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
Layoff Aversion
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA	\$ -		\$ 300,000	\$ 300,000	\$ 180,939	\$ 119,061	60.3%
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other				\$ -			
Total Revenue	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 180,939	\$ 119,061	60.3%
Expenditures:							
Headquarter Costs	\$ -		\$ 300,000	\$ 300,000	\$ 180,939	\$ 119,061	60.3%
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)				\$ -		\$ -	
Take Stock in Children (Scholarship Program)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 180,939	\$ 119,061	60.3%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)
(City of Miami Gardens/City of Opa-Locka/City of Homestead)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other			\$ 250,000	\$ 250,000	\$ 160,371	\$ 89,629	64.1%
Total Revenue	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 160,371	\$ 89,629	64.1%
Expenditures:							
Headquarter Costs				\$ -	\$ 25,035	\$ (25,035)	
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ 155,663	\$ -	\$ 155,663	\$ 95,344	\$ 60,320	61.2%
<i>Allocated Funds</i>		\$ 155,663		\$ 155,663	\$ 95,344	\$ 60,320	61.2%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ (155,664)	\$ 250,000	\$ 94,336	\$ 39,992	\$ 54,345	42.4%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>		\$ (49,999)	\$ 50,000	\$ 1	\$ 7,567	\$ (7,566)	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>		\$ (38,549)	\$ 50,000	\$ 11,451	\$ 3,599	\$ 7,851	31.4%
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>		\$ (67,115)	\$ 150,000	\$ 82,885	\$ 28,825	\$ 54,059	34.8%
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
Total Expenditures	\$ -	\$ (0)	\$ 250,000	\$ 250,000	\$ 160,371	\$ 89,629	64.1%
Balance of Funds Available	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ 0	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA - Get There Faster At-Risk Floridians
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23				\$ -			
Other	\$ 171,778			\$ 364,306	\$ 214,873	\$ -	
Total Revenue	\$ 171,778	\$ -	\$ 192,528	\$ 364,306	\$ 214,873	\$ 149,433	59.0%
Expenditures:							
Headquarter Costs	\$ 32,208		\$ 51,232	\$ 83,440	\$ 57,619	\$ 25,821	69.1%
Adult Services	\$ 139,570	\$ -	\$ -	\$ 139,570	\$ -	\$ 139,570	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ -	\$ 141,296	\$ 141,296	\$ 157,254	\$ (15,958)	
Allocated Funds			\$ 141,296	\$ 141,296	\$ 157,254	\$ (15,958)	111.3%
Set Asides				\$ -		\$ -	111.3%
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Summer Youth Employment (City of Homestead)				\$ -		\$ -	
Take Stock in Children (Scholarship Program)				\$ -		\$ -	
Summer Youth Employment (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS Training				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MiDCPS Summer Youth Internship - 2023				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program				\$ -		\$ -	
Apprenticeship Navigators (MDC)				\$ -		\$ -	
Total Expenditures	\$ 171,778	\$ -	\$ 192,528	\$ 364,306	\$ 214,873	\$ 149,433	59.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

FSET
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 50.00%							
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 782,000			\$ 782,000	\$ 333,118	\$ 448,882	42.6%
Second Year Allocation from FY 22-23	\$ 198,738			\$ 198,738	\$ 198,738	\$ -	100.0%
Other				\$ -			
Total Revenue	\$ 980,738	\$ -	\$ -	\$ 980,738	\$ 531,855	\$ 448,882	54.2%
Expenditures:							
Headquarter Costs	\$ 183,888			\$ 183,888	\$ 224,622	\$ (40,733)	122.2%
Adult Services	\$ 710,544	\$ -	\$ (12,442)	\$ 698,102	\$ 229,300	\$ 468,802	32.8%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 86,305			\$ 86,305	\$ 75,230	\$ 11,075	87.2%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 12,442	\$ 12,442	\$ 2,703	\$ 9,739	21.7%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>			\$ 3,806	\$ 3,806	\$ 2,703	\$ 1,103	71.0%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 8,636	\$ 8,636		\$ 8,636	0.0%
Total Expenditures	\$ 980,738	\$ -	\$ -	\$ 980,738	\$ 531,855	\$ 448,882	54.2%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

RESEA

FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO			\$ 282,867	\$ 282,867	\$ 150,385	\$ 132,482	53.2%
Second Year Allocation from FY 22-23	\$ 178,274		\$ (178,274)	\$ -		\$ -	
Other				\$ -			
Total Revenue	\$ 178,274	\$ -	\$ 104,593	\$ 282,867	\$ 150,385	\$ 132,482	53.2%
Expenditures:							
Headquarter Costs	\$ 33,426		\$ 19,611	\$ 53,038	\$ 79,668	\$ (26,631)	150.2%
Adult Services	\$ 129,159	\$ -	\$ 73,518	\$ 202,677	\$ 45,192	\$ 157,485	22.3%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 15,688		\$ 9,204	\$ 24,892	\$ 24,857	\$ 35	99.9%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 2,260	\$ 2,260	\$ 667	\$ 1,593	29.5%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>			\$ 691	\$ 691	\$ 667	\$ 24	96.5%
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>			\$ 1,569	\$ 1,569		\$ 1,569	0.0%
Total Expenditures	\$ 178,274	\$ -	\$ 104,593	\$ 282,867	\$ 150,385	\$ 132,482	53.2%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

LOCAL VETERANS
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA				\$ -		\$ -	
TANF				\$ -		\$ -	
DEO			\$ 38,654	\$ 38,654	\$ 16,123	\$ 22,532	41.7%
Second Year Allocation from FY 22-23	\$ 6,398			\$ 6,398	\$ 6,398	\$ -	100.0%
Other				\$ -	\$ -	\$ -	
Total Revenue	\$ 6,398	\$ -	\$ 38,654	\$ 45,052	\$ 22,520	\$ 22,532	50.0%
Expenditures:							
Headquarter Costs	\$ 774		\$ 4,677	\$ 5,451	\$ 2,752	\$ 2,699	50.5%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 5,623		\$ 33,977	\$ 39,600	\$ 19,768	\$ 19,832	49.9%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Take Stock in Children (Scholarship Program) Summer Youth Employment (City of Opa-Locka) MDC WORKS Training YWCA, FMU, St. Thomas Summer Youth Employment (City of Miami Gardens) MIDCPS Summer Youth Internship - 2023 Miami-Dade Charter Schools Summer Youth Employment Program Apprenticeship Navigators (MDC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 6,398	\$ -	\$ 38,654	\$ 45,052	\$ 22,520	\$ 22,532	50.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

DISABLED VETERANS
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 15,658		\$ 9,289	\$ 24,947	\$ -	\$ -	
Other				\$ -	\$ 20,210	\$ 4,738	81.0%
Total Revenue	\$ 15,658	\$ -	\$ 9,289	\$ 24,947	\$ 20,210	\$ 4,738	81.0%
Expenditures:							
Headquarter Costs	\$ 1,895		\$ 1,124	\$ 3,019	\$ 6,918	\$ (3,899)	229.2%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -	\$ -	\$ -	
Facilities Costs	\$ 13,764		\$ 8,165	\$ 21,929	\$ 13,292	\$ 8,637	60.6%
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>Take Stock in Children (Scholarship Program)</i>				\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -	\$ -	\$ -	
<i>MDC WORKS Training</i>				\$ -	\$ -	\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -	\$ -	\$ -	
<i>MIDCPS Summer Youth Internship - 2023</i>				\$ -	\$ -	\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -	\$ -	\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -	\$ -	\$ -	
Total Expenditures	\$ 15,658	\$ -	\$ 9,289	\$ 24,947	\$ 20,210	\$ 4,738	81.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

WAGNER PEYSER

FISCAL YEAR 2023/2024

YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 1,057,444			\$ 1,057,444		\$ 1,057,444	0.0%
Second Year Allocation from FY 22-23	\$ 1,206,968			\$ 1,206,968	\$ 326,813	\$ 880,155	27.1%
Other				\$ -		\$ -	
Total Revenue	\$ 2,264,412	\$ -	\$ -	\$ 2,264,412	\$ 326,813	\$ 1,937,599	14.4%
Expenditures:							
Headquarter Costs	\$ 424,577			\$ 424,577	\$ 113,199	\$ 311,378	26.7%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,839,835			\$ 1,839,835	\$ 213,614	\$ 1,626,221	11.6%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Summer Youth Employment (City of Homestead) Take Stock in Children (Scholarship Program) Summer Youth Employment (City of Opa-Locka) MDC WORKS Training YWCA, FMU, St. Thomas Summer Youth Employment (City of Miami Gardens) MIDCPS Summer Youth Internship - 2023 Miami-Dade Charter Schools Summer Youth Employment Program Apprenticeship Navigators (MDC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 2,264,412	\$ -	\$ -	\$ 2,264,412	\$ 326,813	\$ 1,937,599	14.4%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

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

**TAC
FISCAL YEAR 2023/2024
YTD Operations (07/01/23-12/31/23)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std 50.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 22-23	\$ 6,750			\$ 6,750	\$ 3,020	\$ 3,730	44.7%
Other				\$ -	\$ -		
Total Revenue	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 3,020	\$ 3,730	44.7%
Expenditures:							
Headquarter Costs	\$ 1,266			\$ 1,266		\$ 1,266	0.0%
Adult Services	\$ 4,890	\$ -	\$ -	\$ 4,890	\$ -	\$ 4,890	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 594			\$ 594	\$ 3,020	\$ (2,426)	508.4%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Homestead)</i>				\$ -		\$ -	
<i>Take Stock in Children (Scholarship Program)</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS Training</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MiDCPS Summer Youth Internship - 2023</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>Apprenticeship Navigators (MDC)</i>				\$ -		\$ -	
Total Expenditures	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 3,020	\$ 3,730	44.7%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

DEO**

FISCAL YEAR 2023/2024

YTD Operations (07/01/23-12/31/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/23 THRU 12/31/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 50%		
Revenues:							
WIOA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEO	\$ 1,057,444	\$ -	\$ 321,521	\$ 1,378,965	\$ 166,507	\$ 1,212,458	12.1%
Second Year Allocation from FY 22-23	\$ 1,414,048	\$ -	\$ (168,985)	\$ 1,245,063	\$ 356,440	\$ 888,623	28.6%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 2,471,492	\$ -	\$ 152,536	\$ 2,624,028	\$ 522,947	\$ 2,101,080	19.9%
Expenditures:							
Headquarter Costs	\$ 461,938	\$ -	\$ 25,412	\$ 487,350	\$ 202,537	\$ 284,813	41.6%
Adult Services	\$ 134,050	\$ -	\$ 73,518	\$ 207,568	\$ 45,192	\$ 162,375	21.8%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,875,504	\$ -	\$ 51,346	\$ 1,926,850	\$ 274,551	\$ 1,652,299	14.2%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Asides</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 2,260	\$ 2,260	\$ 667	\$ 1,593	29.5%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Homestead)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Take Stock in Children (Scholarship Program)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Summer Youth Employment (City of Opa-Locka)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>MDC WORKS Training</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>YWCA, FMU, St. Thomas</i>	\$ -	\$ -	\$ 691	\$ 691	\$ 667	\$ 24	96.5%
<i>Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>MiDCPS Summer Youth Internship - 2023</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Apprenticeship Navigators (MDC)</i>	\$ -	\$ -	\$ 1,569	\$ 1,569	\$ -	\$ 1,569	0.0%
Total Expenditures	\$ 2,471,492	\$ -	\$ 152,536	\$ 2,624,028	\$ 522,947	\$ 2,101,080	19.9%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 2/15/2024

AGENDA ITEM NUMBER: 5

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 2023-2024, for the period of December 1, 2023 to January 31, 2024.

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

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CareerSource South Florida (CSSF) Board of Directors Meeting February 15, 2024
Office of Continuous Improvement (OCI) Fiscal Unit
Fiscal Monitoring Activity Report from December 1, 2023 to January 31, 2024

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
Community Coalition, Inc. (Community Coalition)				
Out-of-School Youth (OSY) 7/1/23 to 6/30/24	\$ 658,871		<p>* OCI reviewed Community Coalition’s policies and procedures, evaluated the agency’s financial health, adequacy of the existing internal controls for fiscal management, recordkeeping, compliance with contractual requirements, and its capability in managing human resources. The review revealed that the agency maintained adequate supporting documentation and effective internal controls, compliance with regulations and stipulations of the executed contract, for the program year reviewed.</p> <p><u>Observation:</u> In six (6) instances or 20% of the sampled invoices for program expenses, the billing address for Community Coalition was incorrect. The address corresponded to the address the organization had in the past.</p>	N/A
Total Funded	\$ 658,871			
Total Funds Reviewed	\$ 658,871			
OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED				
<p>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 encompassed the following:</p> <ol style="list-style-type: none"> (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: <ol style="list-style-type: none"> (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: Opa-Locka Community Development Corporation.				



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 2/15/2024

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to accept an additional \$1,957 in Workforce System Funding, as set forth below.

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

STRATEGIC PROJECT: **Improve service delivery outcomes**

BACKGROUND:

The South Florida Workforce Investment Board (SFWIB) received several Notice of Fund Availability (NFA) from the Florida Department of Commerce. (formerly Department of Economic Opportunity)

A detailed list of all of the funding notices provided to Workforce Development Area 23 to operate various employment and training services programs is attached for the review of the Council.

Date Received	NFA#	Funding / Program	Initial Award	Award Increase	Total Award Amount	Award Purpose
01/12/24	043331	Disabled Veteran	\$2,909	\$1,957	\$4,866	The purpose of the funds is to hire FL DOC DVOP staff to provide employment and training services to Veterans and Disable Veterans.

FUNDING: N/A

PERFORMANCE: N/A

NO ATTACHMENT



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 2/15/2024

AGENDA ITEM NUMBER: 7

AGENDA ITEM SUBJECT: FISCAL AUDIT APPROVAL

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends that the Finance and Efficiency Council recommend to the Board the Approval of the Fiscal Year 2022-2023 Agency-wide Audit Reports.

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

On June 22, 2023, the South Florida Workforce Investment Board (SFWIB) approved the negotiation of a contract with BCA 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 2022-2023 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 Florida Commerce 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, 2023

February 15, 2024



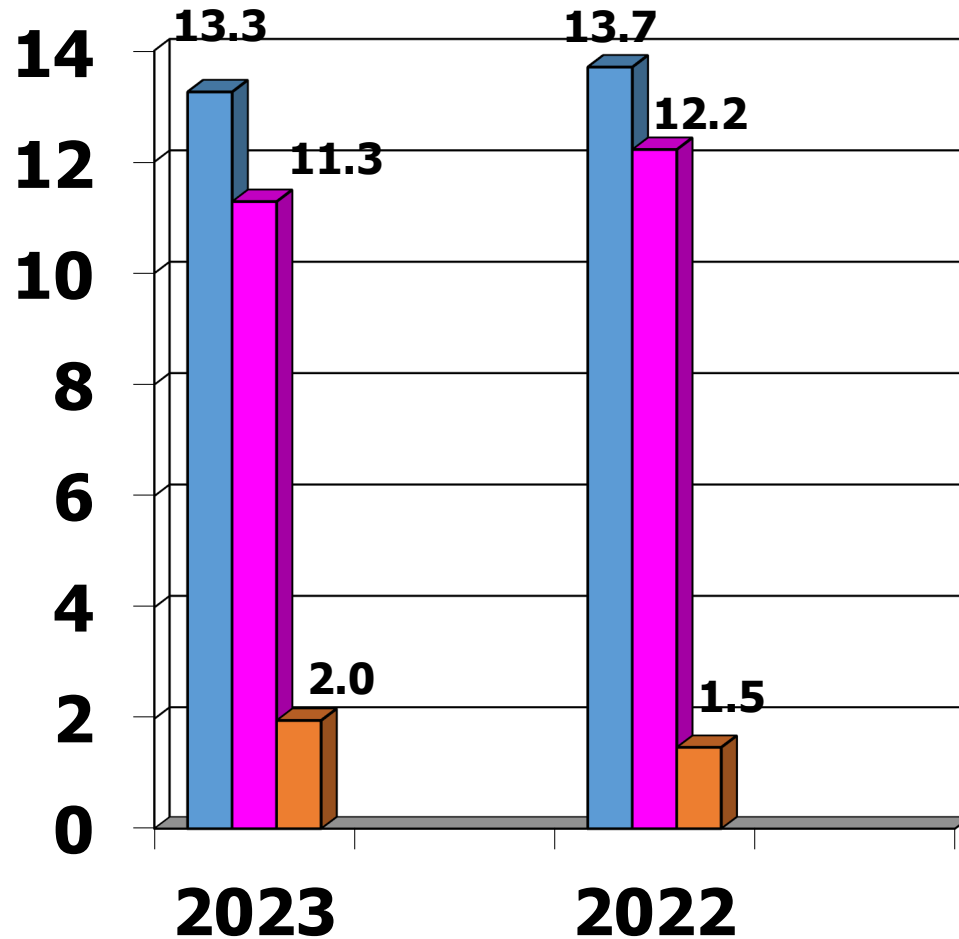
Annual Audited Financial Statements

- 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

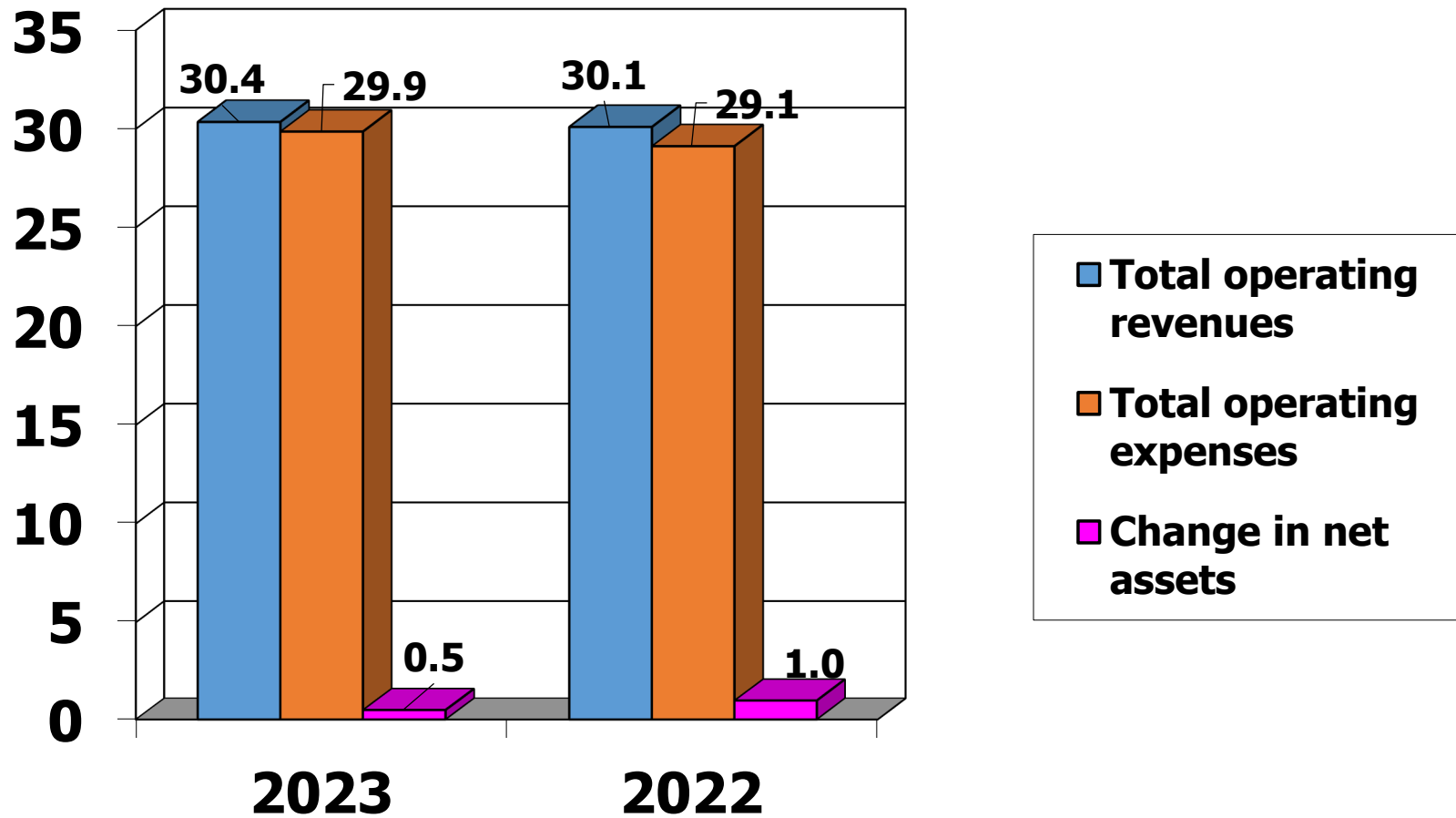
Millions



- Total assets
- Total liabilities & deferred inflows
- Total 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 2023:

- *GASB 96* – Subscription-Based Information Technology Arrangements



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

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