



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

**Executive Committee Meeting
THURSDAY, January 28, 2021
8:00 A.M.
SFWIB Headquarters
7300 Corporate Center Drive
Conference Room 2
Miami, FL 33126**

AGENDA

1. Call to Order and Introductions
2. Approval of Executive Committee Meeting Minutes
 - A. November 19, 2020
 - B. December 10, 2020
3. Information – Layoff Aversion Program Update
4. Information – USDOL Targeted Program Compliance and Assistance Review (TPCAR) Update
5. Recommendation as to Approval to Allocate Florida College Plan Scholarships
6. Recommendation as to Approval to Accept Fiscal Year 2019-2020 Audit Reports

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SFWIB EXECUTIVE COMMITTEE

DATE: January 28, 2021

AGENDA ITEM NUMBER: 2A

MEETING MINUTES

November 19, 2020 at 8:15 A.M

CareerSource South Florida Headquarters

VIA ZOOM

EXECUTIVE COMMITTEE MEMBERS IN ATTENDANCE	EXECUTIVE COMMITTEE MEMBERS NOT IN ATTENDANCE	AUDIENCE:
<ol style="list-style-type: none"> 1. Perez, Andy, <i>Chairman</i> 2. Gibson, Charles, <i>Vice-Chairman</i> 3. del Valle, Juan Carlos 4. Ferradaz, Gilda 5. 	<ol style="list-style-type: none"> 6. Garza, Maria <p>SFWIB STAFF</p> <p>Beasley, Rick Ford, Odell Gilbert, David Jean-Baptiste, Antoinette Kavehersi, Cheri Kelly, Travis Morgan, Ebony Perrin, Yian Smith, Robert</p>	<p>Guerra, Carlos Rodanes, Carlos</p>

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Chairman Andy Perez called the meeting to order at 8:18am, asked all those present introduce themselves, and noted into record that a quorum had been achieved.

2. Approval of Meeting Minutes of October 8, 2020

Mr. del Valle moved the approval of meeting minutes of October 8, 2020. Motion seconded by Ms. Gilda Ferradaz; Motion Passed Unanimously

(All in Favor with No Opposition)

3. Information – USDOL Targeted Program Compliance and Assistance Review

Chairman Perez introduced the item. Mr. Beasley further presented.

Chairman Perez requested reaching out to the local County Mayor's and Florida Governor's offices regarding in person meetings. Mr. Beasley provided updates on his recent discussion with the Assistant County Attorney Shanika Graves regarding current updates to the By-laws referencing virtual and in-person meetings.

No further questions or discussions.

4. Information – COVID-19 Layoff Aversion Fund Update

Mr. Beasley presented the item.

Ms. Ferradaz inquired about the turnaround time for approval of pending applications.

Mr. Beasley provided details on the review processes, as well as the number of pending applications.

Ms. Ferradaz inquired about the differences between the application processes. Mr. Beasley provided samples. Adult Programs Manager Robert Smith noted into record a total of 273 applications were denied. Mr. Beasley provided additional details.

Ms. Ferradaz inquired about compliance of the Sunshine Law. Mr. Beasley further explained.

No further questions or discussions.

5. Recommendation as to Approval of Amendments to the Bylaws of the SFWIB

Chairman Perez introduced the item and Mr. Beasley further presented.

Ms. Ferradaz asked whether if changing the Bylaws with regards to virtual meetings would supersede the By-Laws. Mr. Beasley explained.

Chairman Perez provided details on virtual meetings. He further inquired about possible replacements for former member Philipp Ludwig and Lucia Davis Raiford. Mr. Beasley provided details.

Mr. Beasley recommended approving this item at the next board meeting.

No vote taken

6. Recommendation as to Approval of Revisions to the Occupational Training Supply Demand Policy

Chairman Perez introduced the item and Mr. Beasley presented.

Chairman Perez inquired about potential impact to high wage/high growth policies in the coming year. Mr. Beasley provided details. Chairman Perez recommended additional outcomes.

Mr. Beasley recommended approving this item at the next board meeting.

No vote taken

New Business(es):

Mr. Beasley provided updates on grant applications. He thanked staff for their diligent work with the current grant application. He especially thanked David Gilbert.

Mr. del Valle briefed the Committee on an autonomous vehicle apprenticeship project.

Mr. Beasley additionally noted of an automotive project in partnership with Miami-Dade County Public Schools (M-DCPS).

Chairman Perez requested Mr. Beasley keep members abreast of upcoming disbursements of stimulus dollars to Local Workforce Boards.

There was continued discussion.

There being no further business to come before the Committee, meeting adjourned at 8:57am.



SFWIB EXECUTIVE COMMITTEE

DATE: January 28, 2021

AGENDA ITEM NUMBER: 2B

MEETING MINUTES

December 10, 2020 at 8:15 A.M

**CareerSource South Florida Headquarters and
VIA ZOOM**

EXECUTIVE COMMITTEE MEMBERS IN ATTENDANCE	EXECUTIVE COMMITTEE MEMBERS NOT IN ATTENDANCE	AUDIENCE:
<ol style="list-style-type: none"> 1. Perez, Andy, <i>Chairman</i> (Virtual) 2. Gibson, Charles, <i>Vice-Chairman</i> (Virtual) 3. del Valle, Juan Carlos (Virtual) 4. Ferradaz, Gilda (In-Person) 	<ol style="list-style-type: none"> 5. Garza, Maria <p>SFWIB STAFF</p> <p>Beasley, Rick Almonte, Ivan Anderson, Frances Ford, Odell Gilbert, David Jean-Baptiste, Antoinette Kavehersi, Cheri (virtual) Kelly, Travis Perrin, Yian Smith, Robert</p>	

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Meeting started at 8:43am

Mr. Beasley and members of the Council began with the discussion of new businesses and the purpose of holding today's meeting in-person.

He emphasized the importance of holding the upcoming SFWIB meetings in person in order to approve the amended Bylaws. This would potentially allow the continuation of virtual meetings. He noted the By-Laws would first be heard before the Global Talent and Competitiveness Council (GTC) for initial review and approval.

Mr. del Valle informed Mr. Beasley that he would be traveling next week and as such would not be able to attend the full board meeting.

Mr. Beasley noted into record that a quorum of in-person Committee members had not been achieved.

3. Information – COVID19 Layoff Aversion Fund Update

Mr. Beasley further presented.

Mr. Beasley advised of payment delays (pending final signature pages) as a result of recent administration changes of the newly appointed Miami-Dade Mayor.

Ms. Ferradaz inquired about amounts paid on columns listed in the report. Mr. Beasley provided details and noted scrivener errors would be corrected accordingly.

[Chairman Perez reconnected virtually]

Mr. Beasley provided a brief overview of what had been previously discussed.

Ms. Ferradaz asked whether if members would have options to attend in person or virtual.

Chairman Perez advised of his recent board meeting (Florida Medicine) via virtual platform. Mr. Beasley explained the essential purposes of approving the By-Laws. There was continued discussion regarding the differences between local governing board meeting protocols (public and private) as a result of the Florida Statutes. Ms. Ferradaz named a few other local boards also required to meet in-person.

Ms. Ferradaz inquired about applications pending review. SFWIB Adults Program Supervisor Robert Smith further explained and assured more details would be provided at a later date.

Mr. Beasley provided a brief overview of remaining pending items on today's agenda.

He later continued with the discussion of item#3.

Ms. Ferradaz briefed the Council on current resources available via My Florida Families website. Mr. Beasley requested a zoom meeting be scheduled with him, Adult Programs Manager David Gilbert on current resource initiatives.

Mr. Beasley noted that an outreach plan would be implemented to continue to promote the Department of Economic Opportunity's (DEO) reemployment hub (in partnership with CSSF) to provide reemployment assistant services.

There was continued discussion.

Chairman Perez inquired about possible shutdown and a status on national stimulus funds for workforce and training related programs. He noted the current challenges with local business keeping afloat. Mr. Beasley briefed the Committee on a recent press conference held by Miami-Dade County's newly appointed Mayor, Daniella Levine Cava.

Chairman Perez recommended reaching out to the County Attorney's office.

Deferred items:

- 2. Approval of Meeting Minutes of October 8, 2020 and November 10, 2020**
- 5. Recommendation as to Approval of Revisions to the Targeted Occupation List Policy**
- 6. Recommendation as to Approval of 2021 SFWIB and Council Meetings Calendar**

There being no further business to come before the Committee, meeting adjourned at 9:31am.



SFWIB EXECUTIVE COMMITTEE

DATE: 1/28/2021

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: WIOA LAYOFF AVERSION FUND UPDATE

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A.

STRATEGIC GOAL: **BUILD DEMAND-DRIVEN SYSTEM W/ EMPLOYER ENGAGEMENT**

STRATEGIC PROJECT: **Develop integrated Business Service teams**

BACKGROUND:

On June 18, 2020, the South Florida Workforce Investment Board (SFWIB) approved the implementation of the COVID-19 Layoff Aversion Fund initiative. The program was launched in an effort to support small businesses and/or community based organizations (CBOs) facing financial impacts and potential layoffs from Coronavirus Disease 2019 (COVID-19). The fund provides grants to small businesses and/or CBOs experiencing economic distress. The goals of the fund is to prevent potential layoffs or minimize the duration of unemployment resulting from layoffs due COVID-19.

As of January 14, 2021, the fund has received 1,180 applications requesting over \$6.7 million dollars in assistance. The attached Layoff Aversion Fund Summary Report provides an update of the current status of the program.

The first column of the report depicts the overall requested totals for the program. A total of 13,787 employees have been affected within the 1,180 business. The estimated number of jobs saved is 10,850, which equates to a \$409,167,920.54 impact on the community. The overall program's return on investment is \$60.52.

Unfortunately, not all of the applications submitted met the program's requirements. Upon initial review, 788 of the applications did not meet the requirements, which resulted in a total of \$4,381,262.46 in requested funding being denied.

The second column of the chart depicts the number of denied applications and the overall number of employees within those businesses, which is 8,615. Of those, 6,640 have been potentially impacted by COVID-19. The SFWIB and partnering agencies are working with businesses whose applications were denied, to further assist them when they become eligible to re-apply for the funds.

The third column of the chart depicts the current number of applications that have been reviewed by the partnering chambers and recommended to the SFWIB for approval. There were 330 businesses reviewed, which affects 4,492 employees and will potentially save 3,679 jobs. Applications must be reviewed and approved to ensure submitted

expenses are allowable. If all of the recommended applications pass the secondary review, the result will be a \$1,457,782.19 economic impact to the community, giving the program a \$96.74 return on investment.

The fourth column provides an update on the current status of the applications that have been paid as of January 14, 2021. At present, 244 applicants have received Layoff Aversion Fund reimbursements totaling \$829,996.07, saving an estimated 2,620 jobs. To date, the fund has had a \$103,457,182.60 economic impact on the community, which equates to a \$124.65 return on investment.

The final column provides an update on the applications that are still pending initial review. At the present time there are 62 applications pending initial review potentially affecting 566 jobs. The total requested amount of assistance is \$362,825.94.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

LAYOFF AVERSION FUND SUMMARY REPORT

Overall Program Totals

ROI Performance Calculations Layoff Aversion	Requested	Denied	Reviewed	Paid	Pending Review
Total Number of Applications	1,180	788	330	244	62
Total Number of employees	13,787	8,615	4,492	3,206	684
Average Hourly Wage per Employee	\$ 18.43	\$ 18.45	\$ 18.62	\$ 19.14	\$ 17.06
Avg. Salary Annual	\$ 38,334.40	\$ 38,376.00	\$ 38,729.60	\$ 39,804.27	\$ 35,484.80
Estimated Number of Jobs Saved	10,850	6,640	3,679	2,620	566
Estimated Amount of Annual Wages Saved	\$ 415,928,240.00	\$ 254,816,640.00	\$ 142,486,198.40	\$ 104,287,178.67	\$ 20,084,396.80
Layoff Aversion Assistance Requested	\$ 6,760,319.46	\$ 4,381,262.46	\$ 1,457,782.19	\$ 829,996.07	\$ 362,825.94
Avg Assistance Amount per Jobs Saved	\$ 623.07	\$ 659.83	\$ 396.24	\$ 316.79	\$ 641.04
Net Economic Benefit	\$ 37,711.33	\$ 37,716.17	\$ 38,333.36	\$ 39,487.47	\$ 34,843.76
Economic Impact to the Community	\$ 409,167,920.54	\$ 250,435,377.54	\$ 141,028,416.21	\$ 103,457,182.60	\$ 19,721,570.86
ROI	\$ 60.52	\$ 57.16	\$ 96.74	\$ 124.65	\$ 54.36

The Beacon Council

ROI Performance Calculations Layoff Aversion	Requested	Denied	Reviewed	Paid	Pending Review
	517	404	112	84	1
Total Number of employees	5,536	4,015	1,375	1,017	56
Average Hourly Wage per Employee	\$ 18.61	\$ 18.38	\$ 19.49	\$ 19.49	\$ 17.08
Avg. Salary Annual	\$ 38,708.80	\$ 38,230.40	\$ 40,539.20	\$ 40,539.20	\$ 35,526.40
Estimated Number of Jobs Saved	4,415	3,251	1,122	829	42
Estimated Amount of Annual Wages Saved	\$ 170,899,352.00	\$ 124,287,030.40	\$ 45,484,982.40	\$ 33,606,996.80	\$ 1,492,108.80
Layoff Aversion Assistance Requested	\$ 2,875,728.78	\$ 2,201,324.06	\$ 431,109.04	\$ 251,872.18	\$ 5,000.00
Avg Assistance Amount per Jobs Saved	\$ 651.35	\$ 677.12	\$ 384.23	\$ 303.83	\$ 119.05
Net Economic Benefit	\$ 38,057.45	\$ 37,553.28	\$ 40,154.97	\$ 40,235.37	\$ 35,407.35
Economic Impact to the Community	\$ 168,023,623.22	\$ 122,085,706.34	\$ 45,053,873.36	\$ 33,355,124.62	\$ 1,487,108.80
ROI	\$ 58.43	\$ 55.46	\$ 104.51	\$ 132.43	\$ 297.42

The Latin American Chamber

ROI Performance Calculations Layoff Aversion	Requested	Denied	Reviewed	Paid	Pending Review
	113	62	30	17	21
Total Number of employees	1,315	791	334	178	190
Average Hourly Wage per Employee	\$ 18.04	\$ 19.19	\$ 16.68	\$ 20.45	\$ 16.60
Avg. Salary Annual	\$ 37,523.20	\$ 39,915.20	\$ 34,694.40	\$ 42,536.00	\$ 34,528.00
Estimated Number of Jobs Saved	1,052	649	275	144	128
Estimated Amount of Annual Wages Saved	\$ 39,474,406.40	\$ 25,904,964.80	\$ 9,540,960.00	\$ 6,125,184.00	\$ 4,419,584.00
Layoff Aversion Assistance Requested	\$ 598,455.47	\$ 323,393.50	\$ 157,576.74	\$ 56,170.63	\$ 117,485.23
Avg Assistance Amount per Jobs Saved	\$ 568.87	\$ 498.30	\$ 573.01	\$ 390.07	\$ 917.85
Net Economic Benefit	\$ 36,954.33	\$ 39,416.90	\$ 34,121.39	\$ 42,145.93	\$ 33,610.15
Economic Impact to the Community	\$ 38,875,950.93	\$ 25,581,571.30	\$ 9,383,383.26	\$ 6,069,013.37	\$ 4,302,098.77
ROI	\$ 64.96	\$ 79.10	\$ 59.55	\$ 108.05	\$ 36.62

The Key West Chamber

ROI Performance Calculations Layoff Aversion	Requested	Denied	Reviewed	Paid	Pending Review
	24	6	16	14	2
Total Number of employees	366	32	309	272	25
Average Hourly Wage per Employee	\$ 19.17	\$ 21.50	\$ 18.61	\$ 17.04	\$ 27.50
Avg. Salary Annual	\$ 39,873.60	\$ 44,720.00	\$ 38,708.80	\$ 35,443.20	\$ 57,200.00
Estimated Number of Jobs Saved	349	27	297	262	25
Estimated Amount of Annual Wages Saved	\$ 13,915,886.40	\$ 1,207,440.00	\$ 11,496,513.60	\$ 9,286,118.40	\$ 1,430,000.00
Layoff Aversion Assistance Requested	\$ 162,056.24	\$ 35,000.00	\$ 112,056.24	\$ 65,363.82	\$ 15,000.00
Avg Assistance Amount per Jobs Saved	\$ 464.34	\$ 1,296.30	\$ 377.29	\$ 249.48	\$ 600.00
Net Economic Benefit	\$ 39,409.26	\$ 43,423.70	\$ 38,331.51	\$ 35,193.72	\$ 56,600.00
Economic Impact to the Community	\$ 13,753,830.16	\$ 1,172,440.00	\$ 11,384,457.36	\$ 9,220,754.58	\$ 1,415,000.00
ROI	\$ 84.87	\$ 33.50	\$ 101.60	\$ 141.07	\$ 94.33

The Greater Marathon Chamber

ROI Performance Calculations Layoff Aversion	Requested	Denied	Reviewed	Paid	Pending Review
Total Number of Applications	18	8	7	5	3
Total Number of employees	181	110	55	30	16
Average Hourly Wage per Employee	\$ 18.57	\$ 17.00	\$ 21.24	\$ 22.80	\$ 15.33
Avg. Salary Annual	\$ 38,625.60	\$ 35,360.00	\$ 44,179.20	\$ 47,424.00	\$ 31,886.40
Estimated Number of Jobs Saved	114	59	44	30	11
Estimated Amount of Annual Wages Saved	\$ 4,403,318.40	\$ 2,086,240.00	\$ 1,943,884.80	\$ 1,422,720.00	\$ 350,750.40
Layoff Aversion Assistance Requested	\$ 84,603.02	\$ 33,499.09	\$ 27,765.75	\$ 13,879.23	\$ 14,990.00
Avg Assistance Amount per Jobs Saved	\$ 742.13	\$ 567.78	\$ 631.04	\$ 462.64	\$ 1,362.73
Net Economic Benefit	\$ 37,883.47	\$ 34,792.22	\$ 43,548.16	\$ 46,961.36	\$ 30,523.67
Economic Impact to the Community	\$ 4,318,715.38	\$ 2,052,740.91	\$ 1,916,119.05	\$ 1,408,840.77	\$ 335,760.40
ROI	\$ 51.05	\$ 61.28	\$ 69.01	\$ 101.51	\$ 22.40

The Greater Miami Chamber

ROI Performance Calculations Layoff Aversion	Requested	Denied	Reviewed	Paid	Pending Review
Total Number of Applications	410	252	141	107	17
Total Number of employees	5,375	3,137	2,004	1,460	234
Average Hourly Wage per Employee	\$ 18.35	\$ 18.37	\$ 18.56	\$ 16.81	\$ 16.28
Avg. Salary Annual	\$ 38,168.00	\$ 38,209.60	\$ 38,604.80	\$ 34,964.80	\$ 33,862.40
Estimated Number of Jobs Saved	4,063	2,299	1,593	1,154	171
Estimated Amount of Annual Wages Saved	\$ 155,076,584.00	\$ 87,843,870.40	\$ 61,497,446.40	\$ 40,349,379.20	\$ 5,790,470.40
Layoff Aversion Assistance Requested	\$ 2,479,005.00	\$ 1,483,017.04	\$ 674,792.07	\$ 371,311.57	\$ 97,934.14
Avg Assistance Amount per Jobs Saved	\$ 610.14	\$ 645.07	\$ 423.60	\$ 321.76	\$ 572.71
Net Economic Benefit	\$ 37,557.86	\$ 37,564.53	\$ 38,181.20	\$ 34,643.04	\$ 33,289.69
Economic Impact to the Community	\$ 152,597,579.00	\$ 86,360,853.36	\$ 60,822,654.33	\$ 39,978,067.63	\$ 5,692,536.26
ROI	\$ 61.56	\$ 58.23	\$ 90.14	\$ 107.67	\$ 58.13

Tools for Change

ROI Performance Calculations Layoff Aversion	Requested	Denied	Reviewed	Paid	Pending Review
Total Number of Applications	98	56	24	18	18
Total Number of employees	1,014	452	358	249	204
Average Hourly Wage per Employee	\$ 17.29	\$ 18.55	\$ 17.01	\$ 18.23	\$ 16.67
Avg. Salary Annual	\$ 35,963.20	\$ 38,584.00	\$ 35,380.80	\$ 37,918.40	\$ 34,673.60
Estimated Number of Jobs Saved	857	363	305	201	189
Estimated Amount of Annual Wages Saved	\$ 30,820,462.40	\$ 14,005,992.00	\$ 10,791,144.00	\$ 7,621,598.40	\$ 6,553,310.40
Layoff Aversion Assistance Requested	\$ 560,470.95	\$ 307,528.77	\$ 101,906.32	\$ 71,398.64	\$ 112,416.57
Avg Assistance Amount per Jobs Saved	\$ 653.99	\$ 847.19	\$ 334.12	\$ 355.22	\$ 594.80
Net Economic Benefit	\$ 35,309.21	\$ 37,736.81	\$ 35,046.68	\$ 37,563.18	\$ 34,078.80
Economic Impact to the Community	\$ 30,259,991.45	\$ 13,698,463.23	\$ 10,689,237.68	\$ 7,550,199.76	\$ 6,440,893.83
ROI	\$ 53.99	\$ 44.54	\$ 104.89	\$ 105.75	\$ 57.29

LAYOFF AVERSION FUND SUMMARY REPORT

Layoff Aversion Performance Indictors	Miami-Dade County					Monroe County				
	Requested	Denied	Reviewed	Paid	Pending Review	Requested	Denied	Reviewed	Paid	Pending Review
Total Number of Applications	1,138	774	307	226	57	42	14	23	19	5
Total Number of employees	13,240	8,395	4,071	2,904	684	547	142	364	302	41
Average Hourly Wage per Employee	\$ 18.07	\$ 18.62	\$ 17.94	\$ 18.75	\$ 16.66	\$ 18.87	\$ 19.25	\$ 19.93	\$ 19.92	\$ 21.42
Avg. Salary Annual	\$ 37,591	\$ 38,735	\$ 37,305	\$ 38,990	\$ 34,648	\$ 39,249.60	\$ 40,040.00	\$ 41,444.00	\$ 41,433.60	\$ 44,543.20
Estimated Number of Jobs Saved	10,387	6,562	3,295	2,328	530	463	86	341	292	36
Estimated Amount of Annual Wages Saved	\$ 390,455,639.60	\$ 254,177,757.60	\$ 122,919,316.00	\$ 90,767,788.80	\$ 18,363,228.00	\$ 18,172,564.80	\$ 3,443,440.00	\$ 14,132,404.00	\$ 12,098,611.20	\$ 1,603,555.20
Layoff Aversion Assistance Requested	\$ 6,513,660.20	\$ 4,315,263.37	\$ 1,365,384.17	\$ 750,753.02	\$ 332,835.94	\$ 246,659.26	\$ 68,499.09	\$ 139,821.99	\$ 79,243.05	\$ 29,990.00
Avg Assistance Amount per Jobs Saved	\$ 627.10	\$ 657.61	\$ 414.38	\$ 322.49	\$ 627.99	\$ 532.74	\$ 796.50	\$ 410.04	\$ 271.38	\$ 833.06
Net Economic Benefit	\$ 36,963.70	\$ 38,077.19	\$ 36,890.42	\$ 38,667.11	\$ 34,019.61	\$ 38,716.86	\$ 39,243.50	\$ 41,033.96	\$ 41,162.22	\$ 43,710.14
Economic Impact to the Community	\$ 383,941,979.40	\$ 249,862,494.23	\$ 121,553,931.83	\$ 90,017,035.78	\$ 18,030,392.06	\$ 17,925,905.54	\$ 3,374,940.91	\$ 13,992,582.01	\$ 12,019,368.15	\$ 1,573,565.20
ROI	\$ 58.94	\$ 57.90	\$ 89.03	\$ 119.90	\$ 54.17	\$ 72.67	\$ 49.27	\$ 100.07	\$ 151.68	\$ 52.47

* The number of reviewed applications includes the number in the paid column



SFWIB EXECUTIVE COMMITTEE

DATE: 1/28/2021

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: USDOL FLORIDA WIOA COMPREHENSIVE MONITORING REVIEW UPDATE

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

On October 16, 2020, the Florida Department of Economic Opportunity (DEO) received a letter confirming arrangements between the U.S. Department of Labor (USDOL), Employment and Training Administration (ETA) Region 3 Office, to conduct an Enhanced Desk Monitoring Review (EDMR) of your Workforce Innovation and Opportunity Act Formula (AA-32210-18-55-A-12, AA-33223-19-55-A-12) and Wagner-Peyser (ES-31841-18-55-A-12, ES-33387-19-55-A-12) Grants. The review was from November 16-20, 2020 and assessed the compliance with the programmatic and fiscal requirements of the grant. The EDMR process involves an exchange of documents (via e-mail or drop box), and interviews with key grant personnel.

The EDMR follows the review process outlined in the ETA Core Monitoring Guide (https://www.dol.gov/sites/dolgov/files/ETA/grants/pdfs/2018_Core_Monitoring_Guide.pdf). Due to the remote nature of the EDMR, the scope is limited to examining the framework that is in place to manage, administer and operate the grant in accordance with applicable Federal Statute, regulations and ETA guidance.

The Federal Project Officer (FPO) sent a separate request for the documents needed to conduct the review. The review began with a conference call on Monday, November 16, 2020, at 9:00 am EST. Julian Hardy, the FPO assigned to the grant, conducted the review.

On January 14, 2021, SFWIB staff received a copy of the USDOL compliance report for the review. The findings were detailed by local area and state. Staff reviewed and prepared responses for each of the related findings. A virtual follow up call was held on Monday, January 25, 2021 with Casey Penn, the DEO Chief, Bureau of One Stop and Program Support, to discuss the information in greater detail. The LWDB 23 response is due to the DEO on February 14, 2021.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

U.S. Department of Labor

**Employment and Training Administration
Sam Nunn Atlanta Federal Center
Room 6M12 - 61 Forsyth Street, S.W.
Atlanta, Georgia 30303**



December XX, 2020

Dane Eagle
Executive Director
Florida Department of Economic Opportunity
The Caldwell Building, Suite 212
107 East Madison Street, MSC 100
Tallahassee, FL 32399-4120

Grant Type: Adult, Dislocated Worker, Youth

Grant Numbers: AA-30737-17-55-A-12, AA-32210-18-55-A-12, AA-33223-19-55-A-12

Grant Type: National Dislocated Worker Grant (NDWG)

Grant Numbers: DW-34017-19-60-A-12, DW-31163-17-60-A-12, DW-31593-18-60-A-12

Grant Type: Wagner-Peyser (WP)

Grant Numbers: ES-30982-17-55-A-12, ES-31841-18-55-A-12, ES-33387-19-55-A-12

Grant Type: Independent Initiative

Grant Number: MI-31467-18-75-A-12

Grant Type: Trade Adjustment Assistance (TAA)

Grant Numbers: TA-31693-18-55-A-12, TA-32645-19-55-A-12

Grant Type: Senior Community Service Employment Program (SCSEP)

Grant Number: AD-33731-19-60-A-12

Dear Mr. Eagle:

During the period of February 10, 2020, through August 7, 2020, the U.S. Department of Labor (DOL), Employment and Training Administration (ETA) conducted a compliance review to determine your level of compliance with programmatic, fiscal, and administrative requirements. The exit conference was held on January 13, 2021. ETA recognizes the delay in issuing the enclosed report. The broad scope of the review and the impact of the COVID-19 pandemic in gathering and analyzing additional information and data to complete the report are responsible for this delay. Despite the delay, we hope the report provides a wide range of compliance areas and promising practices that contribute to continuous improvement of the state's workforce system.

The enclosed report outlines the results of the review and identifies 50 compliance findings that must be addressed, two (2) areas of concern and four (4) promising practices. Several of the findings contained in this report have regulatory, statutory, and policy violations that carry the potential for questioned

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

costs. As a follow-up to this review, we will validate and make subsequent determinations about potential questioned costs as needed. Please submit your response to the findings outlined in the report to your Federal Project Officer (FPO) at dondlinger.jeremy@dol.gov, and RO3-RA-ATL@dol.gov within 30 days of receipt of this report.

We hope that our review and this report are helpful to you. Please express our appreciation to your staff for their cooperation and assistance during this review. If you have any questions, please contact your FPO, Jeremy Dondlinger, at (404) 302-5377 or dondlinger.jeremy@dol.gov and Sonja Baisden Shell at baisdenshell.sonja.m@dol.gov.

Sincerely,

Lenita Jacobs-Simmons
Regional Administrator

Enclosure

cc: Michelle Dennard, President and CEO, CareerSource Florida

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

EXECUTIVE SUMMARY

The comprehensive review identified 50 findings, four (4) areas of concern and four (4) promising practices:

Findings:

- ❖ Finding #1: Noncompliance with State Board Composition Requirements
- ❖ Finding #2: Incomplete SWDB Member Vacancy Policy
- ❖ Finding #3: Lack of SWDB Statewide Policy Development Delegation Policy and Procedures
- ❖ Finding #4: Absence of SWDB Staff Hiring Policy
- ❖ Finding #5: Noncompliance with Local Plan Requirements
- ❖ Finding #6: Noncompliance with “Sunshine Provision”
- ❖ Finding #7: Eligible Training Provider List does not Include Required Information
- ❖ Finding #8: Lack of a Needs-Related Payment Policy
- ❖ Finding #9: Noncompliance with Incumbent Worker Training Policy Requirements
- ❖ Finding #10: Inadequate Monitoring and Oversight of the LWDB Youth Program Design and Fiscal Requirements
- ❖ Finding #11: Lack of Required Youth Statewide Activities for Youth Eligible Provider List and Providing Additional Assistance to LWDBs
- ❖ Finding #12: Lack of SWDB Criteria for Selection of Youth Providers
- ❖ Finding #13: Noncompliance with Youth Policies and Guidance
- ❖ Finding #14: Inaccurate MIS Youth Program Service Codes and Descriptions
- ❖ Finding #15: Lack of Adult Priority of Service Policy
- ❖ Finding #16: Lack of Dislocated Worker Policies
- ❖ Finding #17: Noncompliance with Pass-through Entity Requirements
- ❖ Finding #18: Lack of Adult and Dislocated Worker Funds Transfer Policy
- ❖ Finding #19: Incomplete Processes in Employment Services and Employment-Related Law Complaint Policy
- ❖ Finding #20: WOTC Quarterly Audits Were Not Completed as Required
- ❖ Finding #21: Noncompliance with “Sunshine Provision”
- ❖ Finding #22: Noncompliance with Individual Employment Plan (IEP) Development Requirements
- ❖ Finding #23: Lack of Customized Training Policy and Guidance
- ❖ Finding #24: Lack of Incumbent Worker Training Policy
- ❖ Finding #25: Approved Occupational Training from non-ETPL Providers
- ❖ Finding #26: Improper Extension of Enrollment Dates for Adult, DW, & Youth Participants
- ❖ Finding #27: Lack of 14 Youth Element Design Framework in Local Plan
- ❖ Finding #28: Lack of Career Pathways in Standard Youth Service Provisions
- ❖ Finding #29: LWDB Lacks Parent and Youth Involvement in Program Design
- ❖ Finding #30: Incomplete Enrollment Process for Youth
- ❖ Finding #31: Lack of Access and Referrals to the WIOA Youth Program
- ❖ Finding #32: Noncompliance with WIOA Youth Eligibility Policy Guidance
- ❖ Finding #33: Local Area Determining Youth Participation Based on Age
- ❖ Finding #34: Not All 14 Youth Elements Made Available
- ❖ Finding #35: WEX Activities Do Not Include Occupational and Academic Components

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

- ❖ Finding #36: Lack of Youth Follow-up Opt-out Requirements
- ❖ Finding #37: Lack of Local Area Youth Incentive Policy
- ❖ Finding #38: Inadequate Monitoring and Oversight of Local Youth Program Design and Fiscal Requirements
- ❖ Finding #39: Lack of Adult Priority of Service Policy
- ❖ Finding #40: Lack of Dislocated Worker Policy
- ❖ Finding #41: Inadequate Contract Administration Processes
- ❖ Finding #42: Noncompliance with Grievance Process Requirements
- ❖ Finding #43: SCSEP Memorandum of Understanding Not in Place
- ❖ Finding #44: No Host Agency Policies to Govern Training Plan
- ❖ Finding #45: No Joint IEP and Service Plan Development between The Sub-Grantee, Host Agency, and Participants
- ❖ Finding #46: No Joint IEP and Service Plan Development between The Sub-Grantee, Host Agency, and Participants
- ❖ Finding #47: Inadequate Procedures for Processing ES and Employment-Related Law Complaints
- ❖ Finding #48: Incorrectly Recording Job Referrals and Placements During Mass Recruitments
- ❖ Finding #49: Lack of Trade Adjustment Assistance (TAA) Case Management Policy
- ❖ Finding #50: Noncompliance with 504 Disability Requirement

Areas of Concern:

- ❖ AOC #1: No Uniformed Strategic Plan for Rapid Response and Layoff Aversion
- ❖ AOC #2: Ineffective Prevailing Wage and Practice Surveys

Promising Practices:

- ❖ PP #1: Promoting Career-Themed Education and Industry Certifications for Middle and High Schools Students through the Career and Professional Education Act
- ❖ PP #2: WOTC Application Processing Automation through Electronic System
- ❖ PP #3: Expanding IT talent pipeline through Support of TechHire Centers at Local Non-Profits
- ❖ PP #4: Partnerships with Community-Based and Faith-Based Organizations to Create Access Points

Please note that the review did not cover any areas outside the defined scope. Although no material issues came to the reviewers' attention other than those contained in this report, this report does not provide assurance that other issues may not exist.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

SCOPE OF REVIEW

Date of Review:

February 10, 2020 – August 7, 2020

Date of Entrance Conference:

February 10, 2020

Site(s) Visited:

Department of Economic Opportunity (DEO), Tallahassee – State Level
CareerSource Florida (CSF), Tallahassee – State Level
CareerSource South Florida (CSSF), Miami – Local Level
Homestead American Job Center (AJC) – CSSF Local Level
Belle Glade AJC – Career Source Palm Beach County Local Level
AARP Foundation-Little Havana (Miami) – Local Level
City of Coral Gables Police Department- City of Coral Gables – Local Level
Independent Living Community-Liberty City-Miami – Local Level

ETA Reviewer(s):

Winston Tompoe, Office of State Systems (OSS) Director
Jessica Otieno, Federal Project Officer (FPO)
Julian Hardy, FPO
Rachel-Floyd Nelson, FPO
Arthur Brooks, FPO
Jeremy Dondlinger, FPO
Susan Tesone, FPO
Channah YisraEL, FPO
Melissa Keels, FPO
Carol Andry-Hixon, Grants Management Specialist/Regional Grant Officer
Mara Buchanan, Senior Accountant

Attendees at Exit Conference:

TBA

Programs/Grants Reviewed:

Adult, Dislocated Worker, Youth: AA-30737-17-55-A-12, AA-32210-18-55-A-12, AA-33223-19-55-A-12

National Dislocated Worker Grant (NDWG): DW-34017-19-60-A-12, DW-31163-17-60-A-12, DW-31593-18-60-A-12

Wagner-Peyser (WP), Migrant Seasonal Farmworker (MSFW), Workforce Information Grant, Work Opportunity Tax Credit (WOTC): ES-30982-17-55-A-12, ES-31841-18-55-A-12, ES-33387-19-55-A-12

Independent Initiative: MI-31467-18-75-A-12

Trade Adjustment Assistance (TAA): TA-31693-18-55-A-12, TA-32645-19-55-A-12

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Senior Community Service Employment Program (SCSEP): AD-33731-19-60-A-12

Time Period for the Review: July 1, 2017 – June 30, 2020

The purposes of the review were to:

- ❖ Determine if the grants/programs are operating in compliance with all applicable Federal laws, regulations, policies and other grants management requirements.
- ❖ Evaluate whether the grant program is likely to meet its projections for enrollments, expenditures and performance outcomes;
- ❖ Assess whether the quality of the grant program and/or services is sufficient to meet performance goals; and
- ❖ Identify any technical assistance needs.

Tools used to Conduct Review:

ETA Core Monitoring Guide (CMG), revised August 2018

Financial and Trade (TAA) Supplements

Workforce Innovation and Opportunity Act (WIOA) Youth Supplement

Joint WIOA Monitoring Guide

BACKGROUND

Service Delivery Area: State of Florida

Grant Period of Performance (in months): July 1, 2017 – June 30, 2020 (36 months)

Award Amounts:

- AA-30737-17-55-A-12 (\$153,228,630.00)
- AA-32210-18-55-A-12 (\$156,580,877.00)
- AA-33223-19-55-A-12 (\$144,785,518.00)
- DW-34017-19-60-A-12 (\$3,000,000.00)
- DW-31163-17-60-A-12 (\$30,000,000.00)
- DW-31593-18-60-A-12 (\$6,060,765.00)
- ES-30982-17-55-A-12 (\$39,907,635.00)
- ES-31841-18-55-A-12 (\$39,692,869.00)
- ES-33387-19-55-A-12 (\$39,466,503.00)
- MI-31467-18-75-A-12 (\$1,000,000.00)
- TA-31693-18-55-A-12 (\$3,280,628.00)
- TA-32645-19-55-A-12 (\$4,495,365.00)
- AD-33731-19-60-A-12 (\$4,681,926.00)

DEO serves as the administrative and fiscal entity for the WIOA Title I and Title III programs and workforce system grants. The workforce development system in Florida consists of 24 Local Workforce Development Boards (LWDBs), CareerSource Florida, Inc., the State Workforce Development Board (SWDB) and partners across the state. CSF provides oversight and policy direction for talent development programs administered by DEO.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

The One-Stop AJC brand is CareerSource. Each local workforce development area (LWDA) has a local identifier that corresponds to the brand. For instance, LWDA 23 is titled CareerSource South Florida (CSSF).

SCSEP is administered through multiple national and state grantees. The Department of Elderly Affairs is the administrative and fiscal entity for the Florida state SCSEP grant, and is included in the scope of this review. The state grant is sub-contracted with non-profit organizations and national grantees as sub-recipients. The state grant has sub-contractors or sub-recipients present in every LWDA throughout Florida.

A review of the WIOA youth program expenditures shows the State, as a whole, is meeting the 75 percent Out of School Youth (OSY) and 20 percent Work Experience (WEX) expenditure requirements. While the State reports youth expenditures as an aggregated total of the locals, these expenditure requirements apply more strictly at the local level. The State is responsible for monitoring and ensuring that the LWDAs meet these requirements.

PY17 – PY19 Youth Expenditures: Source: 9130 Financial Report Data, as of March 6, 2020

Local Area Combined Funding				
PY	Authorized (10d)	Program Authorized (10d-10f)	% OSY of Program Expenditures	Work Experience % of Program Expenditures
PY17	40,254,942	38,278,531	89.6%	25.7%
PY18	43,412,779	41,244,088	88.4%	25.8%
PY19	39,120,332	38,933,286	91.4%	20.1%

The following chart summarizes the programmatic performance for the WIOA Title I and III programs, using program year (PY) 18 as a snapshot. For PY18, Florida met or exceeded almost all performance measures for the Title I and III programs. The final adjusted calculations demonstrate that two (2) of the youth measures are slightly low, but both of these appear to be on track as of the third quarter for PY19.

PY2018 Florida Performance Measures and Outcomes

WIOA Performance Measures	ETA Outcomes National PY18	Negotiated Levels PY18	State Reported Annual PY18	Final Adjusted PY18	Most Recent PY19 Q3*
WIOA Title I Adult					
Employment Rate 2nd quarter after exit	71.3%	85.0%	85.7%	86.2%	85.8%
Employment Rate 4th quarter after exit	70.9%	82.5%	87.0%	82.4%	84.6
Median Earnings in the 2nd quarter after exit	\$6,170	\$6,850	\$8,272	\$6,801	\$8,406
Credential Attainment Rate	62.3%	62.0%	84.2%	63.0%	80.8
Measurable Skill Gains	47.9%	Baseline	56.0%	Baseline	61.8
WIOA Title I Dislocated Worker					
Employment Rate 2nd quarter after exit	70.9%	83.0%	88.7%	84.0%	84.3%

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Employment Rate 4th quarter after exit	71.7%	79.0%	86.7%	79.4%	86.5%
Median Earnings in the 2nd quarter after exit	\$7,377	\$6,850	\$8,199	\$7,163	\$8,665
Credential Attainment Rate	66.6%	68.0%	81.9%	65.8%	81.8%
Measurable Skill Gains	43.5%	Baseline	60.8%	Baseline	64.4%
WIOA Title I Youth					
Education or Training Activities or Employment in the 2nd quarter after exit	73.1%	75.0%	81.5%	80.3%	79.8%
Education or Training Activities or Employment in the 4th quarter after exit	72.6%	69.0%	80.1%	67.3%	79.7%
Median Earnings in the 2nd quarter after exit	\$3,326	Baseline	\$3,614	Baseline	\$3,748
Credential Attainment Rate	62.2%	75.2%	79.8%	75.0%	77.9%
Measurable Skill Gains	47.0%	Baseline	49.5%	Baseline	51.7%
WIOA Title III Wagner Peyser Employment Services					
Employment Rate 2nd quarter after exit	68.3%	62.0%	66.0%	62.6%	67.6%
Employment Rate 4th quarter after exit	67.9%	64.0%	64.1%	64.6%	66.6%
Median Earnings in the 2nd quarter after exit	\$5,789	\$4,850	\$5,335	\$4,976	\$5,414

FINDINGS

STATE LEVEL

- 1. WIOA**
- 2. WIOA Youth**
- 3. WIOA Adult/Dislocated Worker**
- 4. WIOA Fiscal**
- 5. State Level ES/WOTC**

Section 1: WIOA

Finding #1: Noncompliance with State Board Composition Requirements

State Level, WIOA

CMG Indicator: 1.a.1 Strategic Planning

Condition: The SWDB does not meet representation requirements for WIOA. At the time of the review, the SWDB failed to meet the following:

- The business majority requirement;
- Two (2) or more union representatives;
- One or more registered apprenticeship representatives;
- The 20 percent workforce representation requirement; and
- WIOA core programs representation.

It was also unclear whether the board met the unique representation requirement for Adult Education and Vocational Rehabilitation based on the information provided during the review. In addition, the State website does not reflect the State Board membership composition and its confirmed members.

Cause: The SWDB failed to ensure its membership composition complied with WIOA requirements.

Criteria:

- 20 CFR 679.110 (b) outlines the requirements for SWDB composition.

Corrective Action: To resolve this finding, the State must provide a list of all current board members, identify any vacant slots, and describe the process for filling vacancies on the board.

Finding #2: Incomplete SWDB Member Vacancy Policy

State Level, WIOA

CMG Indicator 1.a.1 Strategic Planning

Condition: The State does not have a policy or process in place for the nomination of SWDB members when a vacancy occurs.

Cause: The SWDB failed to develop a process for the nomination of new SWDB members when a vacancy occurs.

Criteria:

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

- WIOA Section 101(b)(1)(C)(i), (ii), and (iii) requires that (1) Representatives of business have been nominated by state business organizations and business-made associations; and two (2) Representatives of labor have been nominated by state labor federations.
- 20 CFR 679.110(d) establishes the requirement for the Governor to include the SWDB chair and member nomination process in the SWDB by-laws.

Corrective Action: To resolve this finding, the State must revise the by-laws and incorporate nomination process and procedures in accordance with WIOA regulations. The State must provide a copy of the amended by-laws.

**Finding #3: Lack of SWDB Statewide Policy Development Delegation Procedures
State Level, WIOA**

CMG Indicator: 1.a.1 Strategic Planning, Indicator 1.a.3 Coordination and Integration

Condition: The State indicated that policy development activity is a function of both DEO and CSF staff. DEO is responsible for administrative policies, and CSF staff are responsible for strategic policy. Policy documents are developed and implemented in both the CSF and DEO organizations. There was evidence that the SWDB does review and approve some policy. The SWDB can delegate policy-making authority to other entities, but must have written procedures in place that outline the specific functions that they choose to delegate.

Cause: The State failed to develop statewide policies and procedures regarding the delegation of specific functions.

Criteria:

- 20 CFR 679.130(b) identifies the following as one of the functions of the SWDB: “Review of statewide policies, programs, and recommendations on actions that must be taken by the State to align workforce development programs to support a comprehensive and streamlined workforce development system.
- 679.130(f) states, “Development and review of statewide policies affecting the coordinated provision of services through the State’s one-stop delivery system described in WIOA sec. 121(e)...”
- 679.130(l) states, “Development of other policies as may promote statewide objectives for and enhance the performance of the workforce development system in the State.”

Corrective Action: To resolve this issue, the State must create policies and procedures that outline the specific functions that the SWDB delegates to other entities. The State must provide a copy of these policies and procedures.

**Finding #4: Absence of SWDB Staff Hiring Policy
State Level, WIOA
CMG 1.b.1 Designating Personnel, Staff, Hiring**

Condition: The SWDB does not have a policy for hiring staff.

Cause: The SWDB failed to develop policies that detail the objective qualifications and other appropriate criteria for hiring staff.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Criteria:

- 20 CFR 679.160 provides that the SWDB must establish and apply, in the hiring of staff, a set of objective qualifications for the position of director that ensures the individual selected has the required knowledge, skills, and abilities to carry out the functions of the SWDB. This regulation also includes salary and bonus limitations.

Corrective Action: To resolve this finding, the SWDB must develop a formal policy or procedure that establishes objective personnel qualifications for the director position. The required qualifications must ensure that the individual selected can effectively carry out the functions of the SWDB. The SWDB should also create a written agreement for staff serving in multiple roles for the board.

**Finding #5: Noncompliance with Local Plan Requirements
State Level, WIOA
CMG Indicator: 1.a.1 Strategic Planning**

Condition: CSSF, the local area visited as part of this review, is operating from a 2016 Local Plan. A subsequent review of 12 of the 24 LWDB websites revealed that two (2) of the local areas only provided the 2016 plan as their current, approved plan.

Cause: The SWDB failed to ensure all Local Areas updated their 2018 plan requirements.

Criteria:

- 20 CFR 679.550 requires that each LWDB, in partnership with the appropriate local elected officials, must develop and submit a comprehensive four (4)-year plan to the Governor.
- 20 CFR 679.580 requires that the four (4)-year plan of a local workforce area be updated at the end of the first two (2)-year period in accordance with the requirements of 20 CFR 679.530, which requires the Governor to establish procedures for plan modifications.
- 20 CFR 679.500(c), requires the Governor to establish and disseminate a policy for the submission of local and regional plans to LWDBs and regional planning areas. The policy must set a deadline for the submission of the regional and local plans that accounts for the activities required in plan development outlined in 20 CFR 679.510 and 679.550.

Corrective Action: To resolve this finding, the State must ensure all local areas are operating under current, approved local workforce plans. The State must provide ETA a copy of the policy and procedures for local plans and plan modifications, and evidence that all LWDBs comply with the local plan requirements.

**Finding #6: Noncompliance with “Sunshine Provision”
State Level, WIOA**

CMG Indicator: 3.a.3. Compliance with Applicable Laws and Regulations

Condition: Florida State Policy 2018.09.26.A.1 identifies a number of items that must be available via website by the State and local boards to meet the Sunshine Provision requirements. The following items were missing from the CSF website: the SWDB meeting minutes, the by-laws, and the new 2020 State Plan. Only one (1) local area of the 12 reviewed was in compliance with both Sunshine Provision

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

requirements and State policy. The absence of these items conflicts with both the federal Sunshine Provision requirements, in addition to State policy.

Cause: The SWDB failed to monitor the local areas to ensure compliance with the Sunshine Provision.

Criteria:

- 20 CFR 679.140 describes the State’s requirement to conduct business in an open manner under the “Sunshine Provision” of WIOA.
- 20 CFR 679.390 describes the LWDB’s requirement to conduct business in an open manner under the “Sunshine Provision” of WIOA.

Corrective Action: To resolve this finding, the State must provide evidence that it is meeting the Sunshine Provision requirements in WIOA and the State policy. The State must also provide a plan for ensuring that the LWDBs comply with the State policy. The State must provide confirmation that all LWDBs are meeting this requirement.

**Finding #7: Eligible Training Provider List does not Include Required Information
State Level, WIOA**

CMG Indicator: 1.c.2 Product Development

Condition: The LWDB Eligible Training Provider Lists (ETPLs) for LWDA 2, 9 and 23 does not include required performance information.

Florida provides its ETPL via two (2) different websites. One (1) ETPL is available on the Employ Florida Marketplace (EFM), the other on the DEO Florida Jobs website. The DEO website provides a separate ETPL for each LWDB in Florida, but they are not displayed in a standardized format and information about training programs varied greatly among them.

In Florida, occupational training providers apply to the EF ETPL via an online application. The EF ETPL application asks training providers to include the following information: description of training, duration, costs, class size, skills acquired, performance information and an attestation that the program is certified by a LWDB.

Cause: The State failed to ensure that training providers were submitting all required information when adding their programs to the ETPL. The table below summarizes the training programs reviewed and the missing required information:

Training Provider	Program	LWDA/s Certification	Missing information
Seminole State College of Florida	AC Refrigeration & Heating Technology	CareerSource Central Florida	Duration, class size, program prerequisites, skills acquired, performance information
Hendry County Schools – Clewiston Adult School	Applied Welding Technologies	CareerSource Southwest Florida	Class size, program prerequisites, performance information

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Broward College- CS	Cybersecurity	CareerSource Broward	Class size, program prerequisites, skills acquired, performance information
Bethune-Cookman University	Accounting Technology	CareerSource Flagler Volusia	Description, duration, costs, class size, skills acquired, performance information
Concorde Career Institute – Tampa (Polk)	Medical Assistant	Unknown (information not provided)	Costs, class size, LWDB certification, skills acquired, program prerequisites, performance information
AAA School of Dental Assistance, Inc. – Polk	Dental Assisting w/Expanded Functions	CareerSource Polk	Description, class size, program prerequisites, skills acquired, performance information
Pasco-Hernando State College-Cs	Practical Nursing-C	Certified by nine different LWDAs	Description, duration, class size, program prerequisites, performance information
The Academy of South Florida-State	Network Technician	CareerSource Broward and CareerSource Palm Beach County	Description, class size, program prerequisites, skills acquired, performance information
Miami Dade College – 315799	Respiratory Therapy Technician/Assistant	CareerSource Broward and CareerSource South Florida	Description, class size, program prerequisites, skills acquired, performance information
Santa Fe College- CSNCFI	Emergency Medical Technician-C	CareerSource North Central Florida	Description, duration, class size, program prerequisites, skills acquired, performance information

Criteria:

- 20 CFR 680.450(e) and 20 CFR 680.460(f)(1) list the performance information requirements for initial and continued eligibility of training programs included on the ETPL.
- State Administrative Policy 90: WIOA Eligible Training Provider List (Policy 90) describes CSF initial and continued training program eligibility requirements.

Corrective Action: To resolve this finding, the State must demonstrate that training provider programs on its LWDB and statewide ETPLs include all required information.

Finding #8: Lack of a Needs-Related Payment Policy

State Level, WIOA

CMG Indicator: 1.e Participant Services, 1.e.6: Supportive Services

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Condition: The State does not have a Needs-Related Payment policy to define the method for determining level of needs-related payments, the eligibility criteria and the payment amount.

Cause: The State failed to develop the required Needs-Related payment policy as required by WIOA to ensure the provision of consistent direction across the State.

Criteria:

- 20 CFR 680.930 – 680.970, states that the State Workforce Development Board must establish the payment level for participants of statewide projects.

Corrective Action: To resolve this finding, the State must develop a Needs Related Payment Policy. The State must provide a copy of the policy.

Finding #9: Noncompliance with Incumbent Worker Training Policy Requirements

State Level, WIOA

CMG Indicator: 1.e Participant Services, 1.e.7: Training Services

Condition: CareerSource Florida has not updated its current Incumbent Worker Training Policy to meet WIOA regulations. CareerSource Florida created its current policy, FG-OSPS 89, on January 11, 2016, before ETA published the WIOA regulations. The policy does not list the correct citations.

Cause: The State failed to update its Incumbent Worker Training policy to align with WIOA guidelines and regulations.

Criteria:

- 20 CFR 680.780-820; 682.210(b), 682.320(b)(4)
- WIOA sec. 134(d)(4), (B), 134(a)(3)(A)(i) and (ii), 134(d)(4)(C) and 134(d)(4)(D) (i)-(iii) and 134(d)(4)(ii)(C) and (D).

Corrective Action: To resolve this finding, the State must update its policy to comply with WIOA regulations. The State must submit a copy of the policy.

Section 2: WIOA Youth

Finding #10: Inadequate Monitoring and Oversight of the LWDB Youth Program Design and Fiscal Requirements

State Level, WIOA Youth

CMG Indicator: 2.f.4 Sub-recipient Monitoring

Condition: The State's monitoring tool is insufficient to adequately assess and ensure LWDBs compliance with federal, state, local, and other requirements for the Youth program. The State conducts annual participant file reviews and monitoring of the WIOA Adult, Dislocated Worker (DW), Youth and Employment Service program in each of the 24 LWDBs. The State also indicated that they conduct quarterly desk reviews for some programs, but that the Youth program is not included in this process.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

The State did not have a process in place for routine monitoring, identifying, and addressing LWDBs not meeting their 75 percent OSY or 20 percent Work Experience (WEX) requirements. The State tracks the Local Youth Program OSY and WEX expenditures; however, the State did not report having any process in place to respond to or address the local area's failure to comply with the 75 percent OSY or 20 percent WEX requirements.

Cause: The SWDB failed to develop a process and monitoring tool that allow for adequate oversight of the Youth program requirements.

Citation:

- 20 CFR 682.200(j), 20 CFR 683.220, and 20 CFR 683.410 identify the State's oversight and monitoring responsibility.
- The Uniform Administrative Requirements at 2 CFR 200.328(a), 2 CFR 200.331, 2 CFR 200.333, and 2 CFR 200.338 encompass overarching State requirements that require the non-federal entity to monitor its activities under federal awards to assure compliance with federal requirements and to ensure performance expectations are being achieved. In addition, these sections cover the requirement that the non-federal entity "monitor the activities of the sub-recipient as necessary to ensure that the sub-award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the sub-award."

Corrective Action: To resolve this finding, the State must develop a monitoring plan and tool that includes programmatic monitoring. The State must provide copies of the monitoring plan, monitoring tool and monitoring schedule for the State's review of local areas.

**Finding #11: Lack of Required Youth Statewide Activities for Youth Eligible Provider List
State Level, WIOA Youth
CMG Indicator: 1.c. Products & Deliverables**

Condition: The State is not disseminating the list of eligible providers of youth activities.

Cause: The SWDB failed to disseminate the list of eligible providers of youth activities, as required.

Criteria:

- 20 CFR 682.200(b)(6) "Disseminating by various means... A list of eligible providers of youth activities as described in WIOA sec. 123..."

Corrective Action: To resolve this finding, the State must disseminate a list of eligible providers of youth activities throughout the State.

**Finding #12: Lack of SWDB Criteria for Selection of Youth Providers
State Level, WIOA Youth
CMG Indicator: 1.b. Implementation, 1.b.5 Contracts and Sub-awards, 2.d.2 Competition, 2.f.1
Sub-recipient and Contractor**

Condition: The State has not developed the criteria that local boards must use in awarding grants for youth workforce investment activities, nor have they issued procurement guidance for youth provider

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

selection process. The State indicated that it instructed the LWDBs to describe the criteria for youth provider procurement; however, it was not included in the local planning guidance or in the local plans.

Cause: The SWDB failed to create statewide criteria for the selection of youth services providers.

Criteria:

- 20 CFR 681.400, the LWDBs are required to identify youth service providers based on the criteria established in the State plan.

Corrective Action: To resolve this finding, the SWDB must reevaluate the youth program design and service delivery requirements, provider selection criteria, and related youth policies for the statewide workforce system. The State must develop criteria the local boards must use in the provider selection process and edit existing policies accordingly. The State must provide a copy of the updated policy.

Finding #13: Noncompliance with Youth Policies and Guidance

State Level, WIOA Youth

CMG Indicator: 1.a.2 Service Design and 1.c.2 Product Development

Condition: The State's policies and procedures are incomplete and inconsistent with WIOA Youth program federal regulations and guidance.

- **Low-Income Exception:** With regard to basic eligibility criteria, State Policy 95 incorrectly states that the low-income exception is in relationship to the "requires additional assistance" barrier.
- **State Requirements for In-School-Youth and Out-of-School Youth Criteria:** The State plan does not provide guidance explaining the State's interpretation of In-School-Youth (ISY) and Out-of-School Youth (OSY) by providing clear definitions of, and requirements for, determining participant statuses of "attending school" and "not attending school."
- **Basic Skills Deficient Criteria:** The State plan defers the responsibility of defining the basic skills deficient criteria with the LWDBs; this is inconsistent with State Policy 95, which sets forth a basic skills deficient definition, and does not reference the requirement for the LWDBs to fulfill this responsibility.

Without clear guidance and clarification of the full eligibility requirements, local area program staff are often unable to accurately and effectively understand and validate the individual's true eligibility status. This can lead to errors in eligibility determination, resulting in disallowed costs if participants are enrolled who are not eligible, or it could unnecessarily limit and restrict potentially eligible youth from qualifying.

Cause: The SWDB failed to provide clear State guidance for determining youth participant eligibility to LWDBs.

Criteria:

- 20 CFR 681.210-681.310 provides the eligibility criteria for the youth program.
- TEGs 8-15 and 21-16 further explain the requirements set forth in 20 CFR 681.210-681.310.
- 20 CFR 681.600 and TEG 21-16 establish and explain the WEX requirements.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

- 20 CFR 679.130 gives the SWDB the responsibility of developing policies to conduct continuous improvement and to promote statewide objectives for and enhance the performance of the workforce system.
- 20 CFR 683.410 provides that recipients are responsible for oversight of sub-recipients and contractors to determine whether there is compliance with WIOA and other federal regulations.

Corrective Action: To resolve this finding, the SWDB must revise or develop comprehensive youth policy guidance to address the issues identified in this finding. The State must then update the State plan where appropriate to ensure consistency.

**Finding #14: Inaccurate MIS Youth Program Service Codes and Descriptions
State Level, WIOA Youth
CMG Indicator: 2.e. Performance Management; 3.6 Internal Controls**

Condition: Case managers in CSSF are not properly capturing and reporting program element services provided to participants. They did not enter into the system several services that were required and incorporated into their service strategies for youth participants. Several of the codes do not align to the regulatory description and requirement of the youth program service. In some instances, case managers were using service codes for Adult Mentoring and Counseling.

Cause: DEO failed to align the MIS service codes with the youth program elements accurately, and failed to ensure that the local areas were using the correct youth codes in the MIS system.

Criteria:

- 2 CFR 200.303 and 200.61, the State Workforce Agency must have effective internal controls in place that provide “reasonable assurance” around the reliability of internal and external reporting.
- TEGL 21-16

Corrective Action: To resolve this finding, the State must clearly define the service codes in the EF system to align with the program element definitions. In its response to this report, the State must verify changes made in the EF system and describe training provided to address this issue.

Section 3: WIOA Adult/Dislocated Worker

**Finding #15: Lack of Adult Priority of Service Policy
State Level, WIOA Adult
CMG Indicator: 1.e Participant Services, 1.e.2: Priority of Service**

Condition: The State does not have an Adult Priority of Service Policy.

Cause: The State failed to develop priority of services and special population’s policies as required by WIOA regulations to provide consistent direction across the state.

Criteria:

- 20 CFR 680.600 – 680.680, requires the state to develop a priority and special population’s policy.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

- 20 CFR 680.230 and 20 CFR 680.150(b), State must comply with regulations by developing priority of services and special population policy.
- WIOA sec. 134(c)(3)(E), WIOA sec. 3(5) ‘basic skills deficient’, WIOA sec. 3(24) ‘individuals with barriers to employment’, and WIOA sec. 3(36)(A)(i) and (vi).

Corrective Action: To resolve this finding, the State must develop a priority of service and special population policy. The State must provide a copy of this policy.

Finding #16: Lack of Dislocated Worker Policies

State Level, WIOA DW

CMG Indicator: 1.e Participant Services, 1.e.3: Eligibility/Enrollment

Condition: The State does not have a Dislocated Worker eligibility policy.

Cause: The SWDB failed to develop policies to include WIOA guidelines and regulations for eligibility determination of dislocated workers.

Criteria:

- WIOA sec. 3(15)(B)(ii) or (iii), requires States to create policies to define terms such as “general announcement” of a plant closing
- WIOA sec. 3(15)(A)(iii) and 20 CFR 680.600 “unemployed as a result of general economic conditions in the community in which the individual resides or because of natural disasters,” and “unlikely to return to a previous industry or occupation” .

Corrective Action: To resolve this finding, the state must develop policies for determining the eligibility of dislocated workers. The State must provide a copy of this policy.

Section 4: Fiscal

Finding #17: Noncompliance with Pass-through Entity Requirements

State Level, Fiscal

CMG Indicator: 2.f.3 Post Sub-award Responsibilities

Condition: The State’s sub-award agreement does not reflect the provision of workforce development activities as prescribed in the WIOA regulations and the Uniform Administrative Requirements. The Grantee/Sub-grantee Agreement template provided was from the year 2012, which predates the implementation of WIOA and the Uniform Administrative Requirements.

Cause: The SWDB failed to update its sub-award agreement to incorporate the provisions of workforce development activities as prescribed in the WIOA regulations and Uniform Administrative Requirements.

Criteria:

- 2 CFR 200.331 requires all pass-through entities must: (a) Ensure that every sub-award is clearly identified to the sub-recipient as a sub-award

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

- §200.331(2)(3) further requires the sub-award to include: (2) All requirements imposed by the pass-through entity on the sub-recipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award; and

Corrective Action: To resolve this finding, the State must update the Grantee/Sub-grantee Agreement, and incorporate into the agreement required provisions of the WIOA and Wagner-Peyser Act. The State must provide a timeline by when the updated sub-award agreements will be signed and fully executed with LWDBs.

Finding #18: Lack of Adult and DW Funds Transfer Policy

State Level, Fiscal

CMG Indicator: 2.f.4 Sub-recipient Monitoring

Condition: LWDBs may transfer 100 percent of funds between the two (2) programs; however, the current transfer policy does not establish factors and criteria to allow for the transfer of funds between Adult and DW programs.

Cause: The SWDB failed to establish criteria or factors governing the transfer of funds between Adult and Dislocated Worker programs.

Criteria:

- 20 CFR 683.130(c) requires, “Before making any transfer described in paragraph (a) of this section, a Local WDB must obtain the Governor's written approval. The Governor's written approval must be based on criteria or factors that the Governor must establish in a written policy, such as the State Unified or Combined Plan or other written policy”.

Corrective Action: To resolve this finding, the State must update its policy for transferring funds between Adult and DW programs. The State must provide a copy of this updated policy.

Section 5: ES/WOTC

Finding #19: Incomplete Processes in Employment Services and Employment-Related Law

Complaint Policy

State Level, ES

CMG Indicator: 2.i.4 Grievance and Complaint System

Condition: Florida provided the DEO Employment Service Complaint Resolution System Handbook as its Employment Services (ES), employment-related law, and discrimination complaint policy. Several parts of the policy did not comply with federal regulations.

Cause: DEO’s ES complaint policy failed to include all required complaint processing requirements.

Criteria:

- 29 CFR 38.35, 29 CFR 38.69, 20 CFR 658.411, and 20 CFR 658.417, provide all requirements for processing ES and employment-related law complaints.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Corrective Action: To resolve this finding, the State must revise its ES and employment-related law complaint policy to correct the inaccurate and incomplete processes noted above. The State must provide a copy of the revised policy.

**Finding #20: WOTC Quarterly Audits Were Not Completed as Required
State Level, WOTC
CMG Indicator: 2.a.1 Specific Award Conditions**

Condition: The period of performance for the current Florida WOTC grant is from 10/01/2018 to 09/30/2020. Quarterly audits were not performed for Fiscal Year (FY) 2018 Quarter 4 (July – September 2018), FY 2019 Quarter 3 (April – June 2019), and FY 2020 Quarter 1 (October – December 2019).

Cause: DEO staff failed to conduct required quarterly audits.

Criteria:

- TEGL 10-18 and the WOTC grant agreement require that the grantee “establish and maintain an orderly system for regularly verifying the eligibility of a random sample of individuals certified under WOTC...”
- ETA Handbook 408 defines the WOTC audit process as “the post-issuance examination, performed on a quarterly basis by someone other than the person who approved the Certification, of a prescribed random sample of Certifications and supporting documentation.”

Corrective Action: To resolve this finding, DEO must complete WOTC audits for the three quarters identified above. The State must provide a copy of the completed audits.

LOCAL LEVEL FINDINGS

1. WIOA
2. WIOA Youth
3. WIOA Adult/DW
4. Fiscal
5. SCSEP/MSFW/TAA/All Programs

Section 1: WIOA

Finding #21: Noncompliance with “Sunshine Provision”

Local Level, WIOA

CMG Indicator: 3.a.3. Compliance with Applicable Laws and Regulations

Condition: CSSF does not meet the WIOA Sunshine Provision requirements in the areas of affiliation of LWDB members, selection of one-stop operators, award of grants or contracts to eligible training providers of workforce investment activities, including providers of youth workforce investment activities, minutes of formal LWDB meetings, and LWDB by-laws.

Cause: The LWDB failed to comply with the required Sunshine Provision.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Criteria:

- 20 CFR 679.390 describes the requirements for LWDBs to conduct business in an open manner under the “Sunshine Provision” of the WIOA.
- Florida State Policy 2018.09.26.A.1 identifies a number of items that must be available via website by the state and local boards in order to meet the Sunshine Provision requirements.

Corrective Action: To resolve this finding, the local area must provide evidence that it is meeting all requirements of the Sunshine Provision.

Finding #22: Noncompliance with IEP Development Requirements

Local Level, WIOA

CMG Indicator: 1.e Participant Services, 1.e.5: Participant Services Plan, 1.e.7: Training Services

Condition: The review found that the CSSF is not using participant assessment results to develop an IEP and identify the need for WIOA training services. Assessments may include diagnostic testing, other assessment tools and in-depth interviewing and evaluation to identify employment barriers and appropriate employment goals and development of an IEP.

Cause: The LWDB failed to develop the proper guidance, processes, and procedures to guide the local service delivery system to comply with identifying a need for WIOA training services.

Criteria:

- WIOA sec. 134(C)(2)(A)(xii)(I) and (II) and 20 CFR 680.170 outlines services an individual must receive before a determination for training is made.
- WIOA sec. 134(c)(3)(A)(i) and 20 CFR 680.210, “an individuals must, at a minimum receive either an interview, evaluation or assessment, and career planning or any other method through which the one-stop center or partner can obtain enough information to make an eligibility determination to be determined eligible for training services”
- 20 CFR 680.220(b), “the case file must contain a determination of the need for training services as determined through the interview, evaluation, or assessment, and career planning informed by the local labor market information and training provider performance information, or through any other career services received.”

Corrective Action: To resolve this finding, CSSF must provide justification of the determination to provide training services for mass-recruited employed worker participants who have not completed an evaluation to determine a need for training services. CSSF must also develop an assessment policy that identifies how to document and utilize current one-stop assessments in determining the need for training. The State must provide a copy of the policy.

Finding #23: Lack of Customized Training Policy and Guidance

Local Level, WIOA

CMG Indicator: 1.e Participant Services, 1.e.7: Training Services

Condition: The participant files reviewed showed enrollment of participants employed after a mass recruitment with an employer into WIOA and then into customized training. In addition, files lacked

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

documentation that the employer paid for any of the training cost. Employed Worker Training contracts were missing in some files, and in those that had contracts, the file stated employers may be reimbursed a percentage of the total training cost for workers, which is out of compliance. As a result of missing policy and guidance from the LWDB the participant enrolled did not meet the requirements for customized training.

Cause: The LWDB has failed to develop the appropriate guidance for customized training and does not comply with the definition of customized training.

Criteria:

- WIOA sec. 134(c)(3)(D) and in paragraphs (a) through (k) lists types of training services.
- 20 CFR 680.760 and 680.770 “Customized training is conducted with a commitment by an employer or group of employers to employ an individual upon successful completion of the training.”

Corrective Action: To resolve this finding, CSSF must comply with regulations for customized training, and develop customized training policy, processes and procedures for program participation. The State must provide a copy of the policy.

Finding #24: Lack of Incumbent Worker Training Policy

Local Level, WIOA

CMG Indicator: 1.e Participant Services, 1.e.7: Training Services

Condition: CSSF has not established up-to-date policies and definitions to determine which workers, or groups of workers, are eligible for incumbent worker services.

Cause: The LWDB failed to develop an Incumbent Worker policy.

Criteria: The following regulations establish the requirements for the development of an Incumbent Worker Policy:

- 20 CFR 680.780-820, 682.210(b), 682.320(b)(4)
- WIOA sec. 134(d)(4), (B), 134(a)(3)(A)(i) and (ii), 134(d)(4)(C) and 134(d)(4)(D) (i)-(iii) and 134(d)(4)(ii)(C) and (D)

Corrective Action: To resolve this finding the LWDB must develop an incumbent worker training policy. The State must provide a copy of this policy.

Finding #25: Approved Occupational Training from non-ETPL Providers

Local Level, WIOA

Indicator 1.e.7: Training Services

Condition: During the review of case files, two (2) participants (IDs # 15006764 and 8486531) received training from courses that are not on the ETPL. One Youth Program participant received Certified Nursing Assistant (CNA) training from the Jackson Training Center. The Individual Service Strategy in the case file notes that Jackson Training Center is a “non-approved” provider. The Farmworker Career Development Center, also a WIOA Youth provider in CSSF, confirmed that other participants received CNA training from this provider. Another Adult Program participant received “Hospitality Institute” training from the Miami-Dade College. This training program is also not included on the Florida ETPL.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Cause: CSSF failed to ensure that customers received training from approved ETPL programs.

Criteria:

- 20 CFR 680 Subpart D requires occupational training providers to apply for inclusion on the State's eligible training provider list (ETPL).

Corrective Action: To resolve this finding, the State must work with CSSF to ensure that all WIOA Adult, DW, and Youth participants can only receive WIOA-funded occupational training from providers on the ETPL.

**Finding #26: Improper Extension of Enrollment Dates for Adult, DW, and Youth Participants
Local Level, WIOA**

CMG Indicator: 1.a.2 Service Design

Indicator 1.e.1: Service Delivery

Condition: Case file review found that AJC staff manually extended participants' enrollment in the WIOA Adult, DW and Youth programs when participants had no services for 90 days and no planned additional services.

This occurred in the following sample case files in CSSF (7901062, 15006764, 8486531, 14522452, 14294091, 9804424, 15052494, and 59391429). Case notes in these files indicate that career center staff manually extended program enrollment by stopping the "soft exit" when a participant approached 90 days without a recorded career service.

Several current WIOA participants whose enrollment period extends more than multiple years were also identified. Title I program enrollments over multiple years indicate that these Title I customers' enrollment are manually extended after ninety days, without career services. Case notes indicate that staff spend time calling customers enrolled in WIOA for multiple years to inquire about their employment status and rate of pay. Career center staff dedicate significant time to calling participants who remain incorrectly enrolled. This is not an allowable grant activity and may result in questioned costs if identified in subsequent reviews.

Cause: CSSF staff failed to detect improper extensions of enrollments during programmatic monitoring.

Criteria:

- 20 CFR 677.150(c)(1) defines the date of exit as the last date of service for Title I Adult, DW, and Youth programs. The last day of service cannot be determined until at least 90 days have elapsed since the participant last received a staff-assisted career service.

Corrective Action: To resolve this finding, the State must work with CSSF to exit all participants within 90 days of employment.

Section 2: WIOA Youth

Finding #27: Lack of 14 Youth Element Design Framework in Local Plan

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Local Level, WIOA Youth

CMG Indicator: 1.a.1 Strategic Planning

Condition: The local plan does not describe the method for ensuring that the 14 youth program elements are available. The plan lists some services available through the local WIOA Youth program, but the description and specific reference to the availability of the 14 elements within the framework is missing.

Cause: The LWDB failed to develop a proper youth program design framework that ensures that all 14 youth elements are available.

Citation:

- 20 CFR 681.420 (b) require that the local plan describe the design framework for the youth program and how the 14 program elements are to be made available in this framework.

Corrective Action: To resolve this finding, the State must work with the local area to amend its local plan to include a description that ensures that the 14 program elements are available. The State must provide a copy of the amended plan.

Finding #28: Lack of Career Pathways in Standard Youth Service Provisions

Local Level, WIOA Youth

CMG Indicator: 1.e.1 Service Delivery, 1.e.5 Participant Service Plan, 1.d.2 Career Pathways

Condition: The youth participants' Individual Service Strategy (ISS) plans template fail to incorporate Career pathways as a standard requirement. The LWDB is responsible for establishing the requirements of the ISS as part of designing the framework of services, and ensuring that program services comply with these requirements.

Cause: The LWDB failed to establish clear guidance for implementing Career Pathways into youth Individual Service Strategy plans.

Criteria:

- 20 CFR 681.420(a)(2) requires the LWDB to design the framework of youth program services to include an ISS that identifies career pathways.
- 20 CFR 679.370(f) requires LWDBs to develop and implement career pathways within the local area.

Corrective Action: The LWDB must develop guidance to incorporate Career Pathways into the development of ISS plans. LWDB must provide a copy of the guidance.

Finding #29: LWDB Lacks Parent and Youth Involvement in Program Design

Local Level, WIOA Youth

CMG Indicator: 1.a. Planning & Program Design

Condition: The LWDB's youth program design lacks the involvement and input of parents, youth participants, and community members. The LWDB is responsible for assessing the needs of the youth population in the local area, determining the vision and strategies for the youth program and developing the program design framework.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Cause: The LWDB failed to develop a process to outline the involvement of parents, youth, and community members in the creation of the local youth program design.

Citation:

- 20 CFR 681.420, outlines how LWDBs must design the youth program, requires LWDBs to ensure that parents, youth participants, and other members of the community with experience relating to youth programs are involved in both the design and implementation of its youth programs.
- 20 CFR 681.650, explains that LWDBs must also make opportunities available to successful participants to volunteer to help other participants as mentors, tutors, or in other activities.

Corrective Action: To resolve this finding, the LWDA must follow the requirement for parents, youth participants, and other members of the community with experience relating to youth programs to be involved in both the design and implementation of their youth programs. LWDA must provide a copy of the established process.

**Finding #30: Incomplete Enrollment Process for Youth
Local Level, WIOA Youth
CMG Indicator: 1.e.3. Eligibility/Enrollment**

Condition: CSSF's WIOA youth enrollment process does not comply with the law. One or more of the four (4) required activities were not completed prior to enrollment of the youth into the WIOA youth program. In several files, the objective assessment was completed after the date of participation. In many files, the objective assessment and ISS plans were incomplete.

There is a potential for questioned costs when the four (4) eligibility elements are not completed and the individual receives youth program services.

Cause: The LWDB has failed to create program design processes, procedures, policies and structures that comply with WIOA regulations.

Criteria:

- 20 CFR 681.320(b) state, "In order to be a participant in the WIOA youth program, all of the following must occur: (1) An eligibility determination; (2) The provision of an objective assessment; (3) Development of an individual service strategy; and (4) Participation in any of the 14 WIOA youth program elements."

Corrective Action: To resolve this finding, CSSF must ensure that all four (4) requirements of WIOA youth participation are met.

**Finding #31: Lack of Access and Referrals to the WIOA Youth Program
Local Level, WIOA Youth
CMG Indicator: 1.e.3. Eligibility/Enrollment**

Condition: LWDA's do not comply with local requirements for WIOA Youth program access and referrals. If a youth case manager is not present when a youth visits the AJC, the youth is referred to an

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

offsite center or told to return the next day. The LWDA also lacks a referral tracking system for youth referred to offsite centers.

Cause: The LWDB failed to ensure the one-stop system design for delivery of youth services met WIOA requirements.

Criteria:

- 20 CFR 678.305 allows direct linkage through technology as one of the three options for providing access to AJC program services, however
- 20 CFR 681.700(c) limits those options for the WIOA Youth program. The local area must have either a program staff member or a staff member from a partner program physically present at the AJC.

Corrective Action: To resolve this finding, the LWDB must ensure youth participants have access to services and develop a process for tracking partner referrals. The State must provide evidence that this has occurred.

**Finding #32: Noncompliance with WIOA Youth Eligibility Policy Guidance
Local Level, WIOA Youth
CMG Indicator: 1.e.3. Eligibility/Enrollment**

Condition: CSSF's guidance for WIOA youth program eligibility is inconsistent, incorrect, and not in compliance with WIOA and state requirements.

- Basic Skills Deficient (BSD) and Requires Additional Assistance: CSSF has defined these criteria in their local plan, but CSSF has not issued any policy communicating this requirement, and the youth provider contracts are inconsistent with this requirement.
- BSD: The provider contract document "Exhibit AA" which covers eligibility requirements for OSY providers does not provide CSSF's definitions for BSD or "requires additional assistance". The "ISY Exhibit AA" contract document does not provide a definition for BSD. The provider contract document, "Attachment F" provides a definition of BSD, but it does not match the definition in the local plan.
- "Requires additional assistance": Many of the criteria established for this barrier in the local plan are duplicates of already existing eligibility criteria, such as "having one or more disabilities" or "pregnant or parenting youth".
- ISY Exhibit AA Contract Document: Provides a definition for "requires additional assistance" that is inconsistent with the local plan.
- "Requires additional assistance" five percent exception: The memo issued by the Executive Director on February 27, 2020 does not match the definition the local area included in their local plan.
- Incorrect OSY requirements in Youth Provider Contracts: Exhibit AA has OSY eligibility requirements that are out of compliance and states that all OSY are to be low-income or living in a high poverty area, which is incorrect.

Cause: The LWDB failed to develop program and operational guidance for youth eligibility that comply with WIOA regulations.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Criteria:

- 20CFR 681.210-681.310 defines specific eligibility requirements for youth participants
- TEGEs 8-15 and 21-16 defines specific eligibility requirements for youth participants.
- 20 CFR 681.290(b) and 681.300 establish the requirement for the local area to establish policy for “basic skills deficient” and “requires additional assistance” criteria.

Corrective Action: To resolve this finding, CSSF must work with the State to establish and revise youth program eligibility guidance, and review and update all contract documents that include eligibility requirements that comply with WIOA regulations. The State must submit copies of the LWDB approved policies, revised local plan and contractual documents as applicable, and any other applicable documentation to confirm resolution.

**Finding #33: Local Area Determining Youth Participation Based on Age
Local Level, WIOA Youth
CMG Indicator: 1.e.3. Eligibility/Enrollment**

Condition: The local Career Center refers young, potential participants to either the WIOA Youth or Adult program, based on their age. Determining program referrals based solely on an individual’s age does not consider other eligibility factors.

Cause: The LWDB failed to establish a referral process for services that based on factors other than age alone.

Criteria:

- 20 CFR 681.440 states that a local program must determine the appropriate program for the participant based on their service needs and if the participant is career-ready based on an assessment of their occupational skills, prior work experience, and employability.

Corrective Action: To resolve this finding, the LWDBs must establish a process based on identified need to assist in determining the appropriate program for participants between the ages of 18 and 24. The State must provide documentation to describe an established process.

**Finding #34: Not All 14 Youth Elements Made Available
Local Level, WIOA Youth
CMG Indicator: 1.e.1. Service Delivery; 1.c Products and Deliverables**

Condition: The LWDA is not providing access to all 14 youth elements. The elements noted as unavailable included: occupational skills training, leadership development opportunities, entrepreneurial skills training, and adult mentoring.

Cause: The LWDB has not established partnerships or MOUs with partner agencies to ensure that all 14 elements are available and provided.

Criteria:

- 20 CFR 681.460 requires that all 14 program element services be made available to youth participants.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

- 20 CFR 681.470 states: “Local programs may leverage partner resources to provide some of the readily available program elements. However, the local area must ensure that if a program element is not funded with WIOA Title I youth funds, the local program has an agreement in place with a partner organization to ensure that the program element will be offered. The LWDB must ensure that the program element is closely connected and coordinated with the WIOA youth program.”
- 20 CFR 681.420 requires that LWDBs must ensure that WIOA youth service providers provide participants with information about the full array of applicable or appropriate services available through the LWDBs or other eligible providers, or one-stop partners.

Corrective Action: To resolve this finding, the LWDA must ensure they make available all 14 program elements to youth participants. The State must provide a list of the LWDB providers that they have identified to provide each of the 14 program element services, and information about how those services are made available to all youth participants in the local area. The State must provide a copy of the revised local plan, policies, MOUs and contracts.

Finding #35: Work Experience (WEX) Activities Do Not Include Occupational and Academic Components

Local Level, WIOA Youth

CMG Indicator: 1.e. Participant Services, 1.c. Products and Deliverables

Condition: Work experience services provided to youth program participants do not include the required academic and occupational education components.

Cause: The LWDB failed to ensure required academic and occupational education components were included in youth work experiences.

Citation:

- 20 CFR 681.460(a) (3) identify paid and unpaid work experiences “that have academic and occupational education as a component of the work experience” as one of the 14 program elements.
- 20 CFR 681.600 states that work experiences are a planned structured learning experience that takes place in a workplace for a limited period. Work experiences provide the youth participant with opportunities for career exploration and skill development.
- 20 CFR 681.460(b) states that the specific program services provided to the youth participants are based on each participant’s objective assessment and individual service strategy.
- 20 CFR 681.420 requires the ISS to identify the participant’s career pathways.

Corrective Action: To resolve this finding, the LWDB must redesign their program to ensure occupational and academic education components are included in all WEX. The State must provide documentation confirming the required changes.

Finding #36: Lack of Youth Follow-Up Opt-out Requirements

Local Level, WIOA Youth

CMG Indicator: 1.e.9 Follow-Up Services

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Condition: The LWDB does not make the opt-out of follow-up services as required by law, available to youth participants. The youth service provider contract provisions do not include language that addresses the opt-out clause for youth follow-up services. The LWDB does not have any policy that covers the follow-up requirements

Cause: The LWDB failed to create policy and guidance to address the opt-out of follow-up services for youth.

Criteria:

- 20 CFR 681.580 discusses the requirement for follow-up services in general.
- TEGL 21-16 further clarifies: “If at any point in time during the program or during the 12 months following exit the youth requests to opt out of follow-up services, they may do so. The request to opt out or discontinue follow-up services made by the youth must be documented in the case file”.

Corrective Action: To resolve this finding, the LWDB must revise local level documentation to ensure compliance with youth follow-up service requirements. The State must provide a copy of the revised documentation.

**Finding #37: Lack of Local Area Youth Incentive Policy
Local Level, WIOA Youth
CMG Indicator: 1.e Participant Services, 2.1 Administrative Controls**

Condition: CSSF does not have a policy for the provision of incentives for youth program participants. A review of participant files revealed that incentive payments are entered into the participant record system as supportive services. Incentive payments are allowable; however, incorrectly reporting them as supportive service payments could impact the participants’ ability to receive needed supportive service assistance.

Cause: The LWDB failed to develop a youth incentive payments policy.

Criteria:

- 20 CFR 681.640, state: The local program must have written policies and procedures in place governing the award of incentives and must ensure that such incentive payments are tied to the goals of the specific program; outlined in writing before the commencement of the program that may provide incentive payments; align with the local program’s organizational policies and are in accordance with the requirements contained in 2 CFR part 200.
- 20 CFR 681.570 defines supportive services that enable an individual to participate in WIOA activities. .

Corrective Action: To resolve this finding, CSSF must develop a youth incentive payments policy, in accordance with WIOA regulations and guidance. This policy must include the method for ensuring that payments are recorded in the case management system. The State must provide a copy of the policy.

Finding #38: Inadequate Monitoring and Oversight of Local Youth Program Design and Fiscal Requirements

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Local Level, WIOA Youth

CMG Indicator: 2.f. Sub-recipient Management & Oversight

Condition: The LWDB's current monitoring processes does not ensure that providers are meeting all of the program and contract requirements, or that participants are receiving the services as required by WIOA. The LWDBs did not have a method to track and monitor the five percent eligibility exception for those qualifying under the "requires additional assistance" criteria.

Cause: The LWDB failed to create a monitoring tool that would allow them to monitor all programmatic requirements.

Criteria:

- 20 CFR 679.370 indicates that the local board must conduct oversight of youth workforce investment activities.
- 2 CFR 200.328(a) and 2 CFR 200.331(d). These sections require that the non-federal entity monitor its activities under Federal awards to assure compliance with Federal requirements and to ensure performance expectations are being achieved and that the non-federal entity "monitor the activities of the sub-recipient as necessary to ensure that the sub award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the sub-award..."

Corrective Action: To resolve this finding, CSSF must establish and implement a formal monitoring program for their youth service providers. CSSF must describe the steps it will take to ensure its monitoring complies with WIOA regulations and CSSF must provide a copy of the monitoring tool, monitoring plan, and monitoring schedule for CSSF's monitoring of the service providers.

Section 3: Adult/Dislocated Worker

Finding #39: Lack of Adult Priority of Service Policy

Local Level, WIOA Adult

CMG Indicator: 1.e Participant Services, 1.e.2: Priority of Service

Condition: The LWDB's priority of services and special populations' policy does not comply with WIOA regulations.

Cause: The LWDB failed to develop the WIOA required priority of services policy.

Criteria:

- 20 CFR 680.600 – 680.680, establishes state and local areas must develop a priority and special population's policy.

Corrective Action: To resolve this finding, CSSF must develop a priority of service and special population policy that complies with WIOA regulations. The State must provide a copy of the policy.

Finding #40: Lack of Dislocated Worker Policies

Local Level, WIOA DW

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

CMG Indicator: 1.e Participant Services, 1.e.3: Eligibility/Enrollment

Condition: The LWDB has does not have a required Dislocated Worker policy for determining eligibility.

Cause: The local board failed to develop the WIOA required dislocated worker policy

Criteria:

- WIOA sec. 3(15)(B)(ii) or (iii), “unemployed as a result of general economic conditions in the community in which the individual resides or because of natural disasters,” and “unlikely to return to a previous industry or occupation” under WIOA sec. 3(15)(A)(iii)
- 20 CFR 680.600

Corrective Action: To resolve this finding, CSSF must develop a dislocated worker policy in compliance with WIOA regulations. The State must provide a copy of the policy.

Section 4: Fiscal

Finding #41: Inadequate Contract Administration Processes

Local Level, Fiscal

CMG Indicator: 2.d.5: Contract Administration

Condition: CSSF’s one stop operator and youth provider contracts contain provisions for performance incentive payments for each Title I participant entering employment at or above a set hourly wage. The review identified numerous instances in which participants were not properly exited from the system as required when AJC staff could not confirm a favorable employment outcome. In these instances, AJC staff manually extended participants’ enrollment in the WIOA Adult, DW and Youth programs without providing a career service. CSSF’s contract structure creates an incentive to delay exit from the program when a participant does not become gainfully employed after receiving career services. Potentially paying providers for services provided to ineligible participants or for services not provided could result in questioned costs.

Other areas of the contract boilerplate that are of concern include:

- The contract is confusing and ambiguous on what the local area is actually paying for due to the numerous attachments and exhibits that describe services.
- There is no indication in the contract that the contractor is a sub-recipient. Local areas must monitor sub-recipients.
- The statement of work (SOW) does not provide a detailed process for the supervision of partners, management of State employees, and management of the one-stop center. Management of the Wagner-Peyser (WP) staff may violate the WP regulations that were in place at that time.
- Performance measures stated are not tied to WIOA indicators, which may not result in positive WIOA performance outcomes.
- The contract includes a provision to provide all business services, but LMI is not included, and it is not clear who will be performing this function.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Cause: The LWDB failed to develop contract administration processes that involve performance monitoring and quality assurance to identify deficiencies in the contract implementation, scope and conditions.

Criteria:

- 2 CFR 200.318(b) requires Non-Federal entities to maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- 20 CFR 677.150(c)(1) defines the date of exit as the last date of service for Title I Adult, DW, and Youth programs. ETA regulations do not allow an exemption to postpone an exit to wait for a better employment outcome.

Corrective Action: To resolve this finding, the State must review the invoices received and all payments made in regards to the CareerSource centers, OSY and ISY service provider contracts to ensure payments are consistent with the performance/milestones outlined in the contract

The LWDB must develop a contract template that may be modified to cover other services and reduce the number of exhibits and attachments. The contract must include a specified SOW that outlines the goods or services provided in consideration for specified payments. The State must provide a copy of the revised contract template.

Finding #42: Noncompliance with Grievance Process Requirements

Local Level, Fiscal

CMG Indicator: 2.i.4 Grievance and Complaint System

Condition: CSSF handles most complaints and grievances through informal resolution procedures, but lacks a monitoring process to track resolution of those complaints and grievances. CSSF has available on its website Grievance Procedures and Statewide Discrimination-Complaint Processing Information to address participant and interested party formal grievances and complaints.

Cause: The LWDB failed to develop a process to track and monitor grievances and complaints resolved through informal resolution.

Citation:

- WIOA sec. 188, 20 CFR 683.600-683.650, 20 CFR Part 658, and 20 CFR 683.700 requires States and local areas to establish grievance procedures that allow participants to file grievances and complaints alleging violations of the requirements of WIOA. The regulations also require a system to maintain and monitor grievances.

Corrective Action: To resolve this issue, the LWDB must update their Grievance Procedures to include a system for monitoring the resolution of informal grievances. The State must provide a copy of the policy.

Section 5: SCSEP/ES/MSFW/TAA/All Programs

**Finding #43: SCSEP Memorandum of Understanding Not in Place
AARP Foundation Sub-Grantee and Host Agency, SCSEP**

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

CMG Indicator: 1.a.3 Coordination integration, 1.b.4 Required One Stop Partner

Condition: The LWDB has not entered into a MOU and IFA Agreement with the local SCSEP provider, AARP. As a direct provider of services listed in Section 121 of the WIOA, AARP Foundation is a required partner and must enter into an MOU, including an Infrastructure Funding Agreement (IFA), with the AJC in the LWDAAs where it provides those direct services.

Cause: LWDA failed to enter into a MOU and IFA with the sub-recipient.

Criteria:

- TEGL 16-16 states, “One of the critical requirements that a one-stop partner must satisfy is signing the local MOU...”
- 20 CFR 678.500, “the MOU must describe the services to be provided, infrastructure and additional costs and contributions, the duration of the agreement, and other elements...”

Corrective Action: To resolve this finding, the LWDA must enter into an MOU and IFA agreement with the AARP Foundation. The State must provide copies of the signed MOU and IFA.

Finding #44: No Host Agency Policies to Govern Training Plan

Independent Living Facility Host Agency, SCSEP

CMG Indicator: 1.e.7 Training Service

Condition: The Host Agency did not have policies governing the development of training plans and the delivery of training services. The participant files did not document regular contact between host agency staff and participants to discuss participants’ employment goals and documentation of participants’ training milestones. Training should include lectures, seminars, classroom instruction and on the job experience. The Host Agency only documented the on the job experience.

Cause: The Host Agency failed to develop required policy to guide the development of participant training plans.

Criteria:

- 20 CFR 641.540-545, OAA 502 (c) (6) (A) (ii)
- Older Workers Bulletin 04-04, “A detailed training plan must be developed through the IEP that lists the needed skills and a realistic timeline for learning them”.

Corrective Action: To resolve this finding the host agency and grantee must develop a policy to ensure all requirements are included in the participant’s training plan. The State must provide a copy of the policy.

Finding #45: No Joint IEP and Service Plan Development between the Sub-Grantee, Host Agency, and Participants

Independent Living Facility Host Agency, SCSEP

CMG Indicator: 1.e.5: Participant Service Plan

Condition: The sub-grantee and host agency did not have a policy that provides guidance in the development of a participant’s IEP.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Cause: The Host Agency failed to develop operational policy to guide local sub-grantees on IEP development.

Criteria:

- 20 CFR 641.535(a) (3) – “Using the information gathered during the initial assessment to develop an IEP that includes an appropriate employment goal for each participant...”
- WIOA sec. 134(c) (2) (A) (xii) (II)
- Older Worker Bulletin 04-04, “Quality training must have a foundation of a good assessment followed by the development of a service strategy which is documented on the Individual Employment Plan (IEP)”.

Corrective Action: To resolve this finding, the Host Agency, Independent Living Facility, must develop a policy that provides guidance in the development of the participant’s IEP. The State must provide a copy of the policy.

**Finding #46: No Joint IEP and Service Plan Development between the Sub-Grantee, Host Agency, and Participants
The City of Coral Gables Police Department Host Agency, SCSEP
CMG Indicator: 1.e.5: Participant Service Plan**

Condition: The sub-grantee and host agency did not have a policy that provides guidance in the development of a participant’s IEP.

Cause: The Host Agency failed to develop operational policy to guide local sub-grantees on IEP development.

Criteria:

- 20 CFR 641.535(a) (3) – “Using the information gathered during the initial assessment to develop an IEP that includes an appropriate employment goal for each participant...”
- WIOA sec. 134(c) (2) (A) (xii) (II)
- Older Worker Bulletin 04-04, “Quality training must have a foundation of a good assessment followed by the development of a service strategy which is documented on the Individual Employment Plan (IEP)”.

Corrective Action: To resolve this finding, the City of Coral Gables Police Department must develop a policy that provides guidance in the development of the participant’s IEP. The State must provide a copy of the policy.

**Finding #47: Inadequate Procedures for Processing ES and Employment-Related Law Complaints
Local Level, ES
CMG Indicator: 2.i.4 Grievance and Complaint System**

Condition: CSSF complaint procedures do not comply with the ES and Employment-Related law procedures. Career center staff do not use ETA Form 8429 to record complaints. The complaint form used by CSSF staff does not solicit all required information necessary to process a complaint. The process for filing complaints alleging discrimination does not include the option to file directly with the

FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida Department of Elder Affairs

Civil Rights Center (CRC). State Workforce Agencies (SWAs) are required to report information pertaining to complaints and apparent violations to ETA quarterly through 5148 reports. A request to review PY 2019 complaint files was sent to the LWDB, to determine if CSSF accurately reported complaints and/or apparent violations. LWDB did not provide these files.

Cause: CSSF failed to establish requirements for processing and reporting complaints

Criteria:

- 20 CFR 658.410(c)(1-6) list the required information necessary for ES staff to process a complaint. To ensure that complainants provide this information
- 20 CFR 658.411(a)(3) requires that States use the Complaint/Referral Form 8429 (see Training and Employment Notice 20-19 to access ETA Form 8429: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3427).
- 29 CFR 38.35 describes how individuals can file complaints alleging discrimination with the local Equal Opportunity Officer, or to file directly with the Civil Rights Center (CRC).
- 20 CFR 653.109(b)(9) requires SWAs to collect data on complaints and apparent violations.

Corrective Action: To resolve this finding, CSSF must revise its local complaint procedures to ensure career center staff are compliant with recordkeeping, processing, and reporting requirements. The State must provide a copy of the revised local complaint procedures.

Finding #48: Incorrectly Recording Job Referrals and Placements during Mass Recruitments

Local Level, MSFW

CMG Indicator: 1.e.1 Service Delivery

Condition: Career center staff incorrectly recorded job referrals and placements. Growers and farm labor contractors (FLCs) organize mass recruitment events onsite at the employer's location, and AJC staff assist workers with completing I-9 forms to verify work authorization. These farmworkers are also enrolled as ES Program participants. Federal staff reviewed the case files for several farmworkers that received the I-9 assistance. Service records, in case files # 9163621, 14714676, 9415946, 12197816, 13077355, and 14104313 show job referrals and job placements connected to the mass recruitment events. Career center staff did not provide job referrals or job placements to farmworkers at these mass recruitment events. These farmworkers were already recruited and hired by Growers and FLCs.

Cause: The LWDB failed to provide guidance on how to record job referrals and placements properly during mass recruitment events.

Criteria:

- 20 CFR 651 defines a job referral as “the act of bringing to the attention of an employer a participant or group of participants who are available for specific job openings or for a potential job” and a job placement as “the hiring by a public or private employer of an individual referred by the ES office for a job or an interview.”

Corrective Action: To resolve this finding, the LWDB must revise and/or create processes that correctly define job referrals and job placements. The State must provide copies of the revised or new processes.

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

**Finding #49: Lack of Trade Adjustment Assistance (TAA) Case Management Policy
CMG Indicator: Trade Supplement 4.82 Case Management Process for Trade-Affected Workers**

Condition: CSSF does not have a policy to document the required eight (8) case management services to trade-affected workers. Without the policy, the State and LWDB could not demonstrate that they provide or offer these eight employment and case management services to eligible workers.

Cause: LWDB failed to create a required trade program policy.

Criteria:

- Trade Act Sec. 235, Governor-Secretary Agreement, and TEGE No. 22-08 Operating Instructions for Implementing the Amendments to the Trade Act of 1974 Enacted by the Trade and Globalization Adjustment Assistance Act of 2009 Section G 1
- Employment and Case Management Services Provision of Services, stated as Statutory Change: Section 1826 of the 2009 Amendments amends Section 235 of the 2002 Act to read: SEC. 235.
 - The Secretary shall make available, directly or through agreements with States under section 239, to adversely affected workers and adversely affected incumbent workers covered by a certification under subchapter A of this chapter...” eight employment and case management services.

Corrective Action: To resolve this finding, the SWDB and LWDB must develop a policy to ensure staff are aware of and make the eight (8) employment and case management services available to eligible individuals. The State must provide a copy of the policy.

Finding #50: Noncompliance with 504 Disability Requirements

Local Level, All programs

CMG Indicator: 2.i: Civil Rights, Complaints, Grievances and Incident Reporting, 2.i.3:

Facilities

Condition: CSSF one-stop career centers do not comply with disability, physical and programmatic accessibility requirements. Individuals with disabilities cannot access the water fountain, door, bathroom or parking lot in two (2) of the centers. In addition, the career centers do not provide language translation services for all non-English speaking individuals, as well as individuals who are blind or deaf.

Cause: LWDB failed to provide adequate accommodations for individuals with disabilities.

Criteria:

- Section 504 of the Rehabilitation Act of 1973: provides that no otherwise qualified individual with a disability shall, solely by reason of this or her disability, be excluded from the participation in, be denied the benefits or, be subjected to discrimination. Recipients are obligated to provide physical and programmatic accessibility and reasonable accommodation.
- WIOA 20 CFR 678.305(e) requires that all comprehensive one-stop centers must be physically and programmatically accessible to individuals with disabilities as described in 29 CFR, part 38, the implementing regulations of WIOA section 188; also reference 20 CFR 678.800(e).

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Corrective Action: To resolve this finding, the LWDA must ensure that all career centers comply with Section 504 of the Rehabilitation Act of 1973. The State must provide a copy of evidence of accommodations.

AREAS OF CONCERN

**Area of Concern #1: No Uniformed Strategic Plan for Rapid Response and Layoff Aversion
State Level, WIOA
CMG Indicator: 1.d.3 Business Services**

DEO administers Rapid Response services, while CSF delivers Layoff Aversion through the Business Services team. ETA is not providing input on which entity should deliver these services; however, there should be more collaboration between the two (2) entities, to ensure the services comply with WIOA guidance.

Criteria:

- 20 CFR 682.330 outlines required Rapid Response, and layoff aversion, activities.

Recommended Action: The State must develop a process that allows for more collaboration between both entities, in the delivery of layoff aversion and unemployment resulting from layoffs strategies and assistance.

**Area of Concern #2: Ineffective Prevailing Wage and Practice Surveys
State Level, MSFW)
CMG Indicator: 2.a.1 Specific Award Conditions**

The Office of Foreign Labor Certification (OFLC) utilizes prevailing wage and practice surveys to help determine prevailing wages and working conditions in agricultural occupations.

DEO did not complete prevailing wage and practice surveys for any agricultural occupations in 2019. In 2018, Florida mailed approximately 400 surveys to agricultural employers. Employers returned approximately ten (10) completed surveys to DEO.

Recommendation: Florida DEO should prioritize conducting H-2A prevailing wage and practice surveys.

PROMISING PRACTICES

The practices described below are noted for the record to provide a fuller picture of grant activities. Their inclusion here constitutes neither a specific endorsement nor a recommendation for future funding.

Promising Practice #1: Promoting Career-Themed Education and Industry Certifications for Middle and High Schools Students through the Career and Professional Education Act

FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida Department of Elder Affairs

State Level, WIOA

In 2007, the Florida Legislature passed the Career and Professional Education (CAPE) Act. The Act created a partnership between workforce and education stakeholders to achieve the following:

- To improve middle and high school academic performance by providing rigorous and relevant curriculum opportunities;
- To provide rigorous and relevant career-themed courses that articulate to postsecondary-level coursework and lead to industry certification;
- To support local and regional economic development;
- To respond to Florida's critical workforce needs; and
- To provide state residents with access to high-wage and high-demand careers.

The Cape Act partnership includes the Florida Department of Education, Florida DEO, and CSF. CSF's role in implementation is to recommend industry certifications based on current labor market information.

The 2018-2019 CAPE Act annual report summarizes the progress the CAPE Act has made in promoting career-themed education and industry certifications. In the 2018-2019 school year, Florida school districts registered 1,233 unique career-themed courses. Among the 505,821 CAPE student participants, 125,066 students earned industry-recognized credentials in 193 of the 264 different certifications included on the CAPE Industry Certification Funding List.

Promising Practice #2: WOTC Application Processing Automation through Electronic System State Level, WOTC

Florida implemented an electronic application system for processing WOTC applications. The system allows employers to submit WOTC applications, and for DEO to issue certifications and denials electronically. This system automates verifying WOTC eligibility for five different target groups, greatly reducing application processing time. The electronic system also assigns applications for review to Florida DEO staff to ensure timely WOTC application processing and prevent any application backlogs.

Promising Practice #3: Expanding IT talent pipeline through Support of TechHire Centers at Local Non-Profits Local Level, WIOA

CSSF partnered with two (2) local non-profits, Big Brothers Big Sister of Miami (BBBSM) and YWCA of South Florida to create onsite TechHire Centers. These centers support disadvantaged youth to explore careers in Information Technology (IT) by offering regular cohort training in topics such as network administration and application development. These trainings teach IT skills, prepare students for IT certification exams, and help young students gain experience and industry-recognized credentials. More information about the TechHire Center located at the YWCA is available online at: <https://www.ywca-miami.org/what-we-do/empowerment-and-economic-advancement/techhirecenter/>.

Promising Practice #4: Partnerships with Community-Based and Faith-Based Organizations to Create Access Points

**FY20 Comprehensive Monitoring Report: Florida Department of Economic Opportunity, Florida
Department of Elder Affairs**

Local Level, All

CSSF has established partnerships with several community-based and faith-based organizations throughout their service area to prioritize serving individuals with barriers to employments. CSSF partners with the Camillus House Homeless Shelter to create an access point for career and training services. Through a resource sharing agreement, Camillus House provides space for one kiosk and four (4) CSSF staff at their shelter with the commitment to refer at least 300 homeless individuals to career services annually. CSSF partners with the faith-based organization, Trinity Church, to provide a resource room at the church with eight computers and training on how to navigate EMD. Trinity church provides one staff to assist individuals with EMD and the space for the resource room. Another similar agreement is in place with the non-profit, Centro Campesino, to provide 20 computers and training on EMD in exchange for space onsite at the non-profit's location to serve customers; many of which are low income and MSFWs. Five (5) public libraries are also access points for career services. These partnerships have created many different locations where career and training services are accessible to individuals with barriers to employment.

- END OF REPORT -



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 1/28/2021

AGENDA ITEM NUMBER: 5

AGENDA ITEM SUBJECT: FLORIDA COLLEGE PLAN SCHOLARSHIPS

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: The SFWIB Staff recommends to the Executive Committee to recommend to the Board the approval to allocate 143 2-year Stanley G. Tate Florida Prepaid College scholarships. plans, as set forth below.

STRATEGIC GOAL: **DEDICATED COMMITMENT TO YOUTH PARTICIPATION**

STRATEGIC PROJECT: **Joint contribution for youth career pathway models**

BACKGROUND:

On June 18, 2020, the SFWIB approved the allocation of \$982,683.80 in Temporary Assistance for Need Families funds to purchase of Stanley G. Tate Florida Prepaid College Foundation, Inc. scholarships. The Stanley G. Tate Florida Prepaid College Foundation, Inc., is authorized by the Florida legislature in 1989, is a partnership between state government and the private sector. The Foundation, a 501(c)(3) non-profit direct support organization for the Florida Prepaid College Board, administers the Stanley Tate Project STARS Scholarship Program.

The program is designed to provide prepaid postsecondary tuition scholarships to low-income students who are at risk of dropping out of school and may not otherwise be able to afford a college education. Once selected, the students must abide by their school's code of conduct, meet with a mentor on a regular basis, remain drug and crime free, and maintain passing grades.

Take Stock In Children / Big Brothers Big Sisters Miami (TSIC / BBBS Miami) will continue to manage the scholarship program and serve as the administrator and fiscal agent for participating organizations. TSIC / BBBS Miami is responsible for program implementation, youth eligibility, program selection, case management, and tracking. All participating organizations will provide educational, social and mentoring services to youth who are likely to enroll in a post-secondary institution. The allocations for the Florida Prepaid College plans are outlined in the attached document.

FUNDING: Temporary Assistance for Needy Families

PERFORMANCE: N/A

ATTACHMENT

Florida Prepaid College Plan	2022 Scholarships (2 yr)		
	#	\$	%
Take Stock In Children	50	\$ 350,570.50	35.0%
5000 Role Models	31	\$ 217,353.71	21.7%
Mexican American Council	22	\$ 154,251.02	15.4%
Mourning Family Foundation	10	\$ 70,114.10	7.0%
Kiwanis Club of Little Havana	10	\$ 70,114.10	7.0%
Amigos For Kids	10	\$ 70,114.10	7.0%
Voices for Children Foundation, Inc.	10	\$ 70,114.10	7.0%
TOTALS	143	\$ 1,002,631.63	100.0%



SFWIB EXECUTIVE COMMITTEE

DATE: 1/28/2021

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: FISCAL AUDIT APPROVAL

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Executive Committee and Finance & Efficiency Council to recommend to the Board the approval of the Fiscal Year 2019-2020 Agency-wide Audit Reports, as set forth below.

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

On August 20, 2020, the South Florida Workforce Investment Board (SFWIB) approved the negotiation of a contract with Anthony Brunson P.A. for the performance of an external independent audit of the agency's financial records and reports for Fiscal Year 2019-2020.

The SFWIB Fiscal Year 2019-2020 audit was recently completed by Anthony Brunson P.A. The audit was performed pursuant to generally accepted auditing standards, government auditing standards, and the Rules of Florida's Auditor General. It included a review of internal controls as well as compliance with applicable laws and regulations. Mr. Brunson 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 DEO Inspector General, the State Auditor General's Office, Department of Financial Services, the Federal Audit Clearinghouse, as well as, to the Chief Elected Official for Workforce Development Area 23.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
MIAMI, FLORIDA**

**FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
JUNE 30, 2020**

TABLE OF CONTENTS

	<u>PAGE(S)</u>
Independent Auditors' Report.....	1-3
Management's Discussion and Analysis	4-8
 BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	9
Statement of Activities.....	10
 Governmental Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	11
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	12
Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Fund	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities.....	14
Notes to the Financial Statements	15-24
Schedule of Expenditures of Federal Awards.....	25
Notes to the Schedule of Expenditures of Federal Awards.....	26

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
JUNE 30, 2020**

**TABLE OF CONTENTS
(continued)**

PAGE(S)

REQUIRED SUPPLEMENTARY INFORMATION

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27-28
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	29-30
Schedule of Findings and Questioned Costs	31-34
Management Letter Pursuant to the Rules of the Auditor General of the State of Florida.....	35-36

ADDITIONAL INFORMATION

Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Sub-recipient Enterprise Resource Application	37
Note to the Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Sub-recipient Enterprise Resource Application.....	38

INDEPENDENT AUDITORS' REPORT

Governing Body of South Florida Workforce Investment Board
d/b/a CareerSource South Florida
Miami Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of South Florida Workforce Investment Board as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the South Florida Workforce Investment Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of the South Florida Workforce Investment Board, as of June 30, 2020, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the South Florida Workforce Investment Board's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and the accompanying Reconciliation of the General Ledger Expenditure Accounts to the State of Florida the State of Florida Subrecipient Enterprise Resource Application System, as required by the Special Guidance Provided by the Florida Department of Economic Opportunity audit requirement are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient Enterprise Resource Application System and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient Enterprise Resource Application System and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2021, on our consideration of the South Florida Workforce Investment Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering South Florida Workforce Investment Board's internal control over financial reporting and compliance.

Miami, Florida
January 22, 2021

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

This section of the South Florida Workforce Investment Board (SFWIB) annual financial report presents Management's Discussion and Analysis (MD&A) of the SFWIB's financial performance during the fiscal year ended June 30, 2020. This section is to be read in conjunction with SFWIB's financial statements and the accompanying notes, which follow this section.

FINANCIAL HIGHLIGHTS

At the end of the current fiscal year, SFWIB's net position totaled \$830,580.

- During fiscal year 2020, SFWIB's expenses in the government-wide financial statements totaled \$39,442,930 for direct program services and administrative expenses. Revenues totaled \$39,351,209.

OVERVIEW OF THE FINANCIAL STATEMENTS

The MD&A is intended to serve as an introduction to SFWIB's basic financial statements. SFWIB's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of SFWIB's finances, using accounting methods similar to those used by private sector business.

The statement of net position presents information on all of SFWIB's assets, deferred outflows, liabilities, and deferred inflows, with the difference between assets and liabilities, deferred inflows, and deferred outflows, reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of SFWIB is improving or deteriorating.

The statement of activities presents information showing how SFWIB's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (cont'd)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. SFWIB, like all other governmental entities, uses fund accounting to ensure and reflect compliance with finance-related requirements, such as the general statutes and special grant conditions. SFWIB maintains two governmental funds to account for governmental activities:

General Fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Fund - Most of the SFWIB's basic services are accounted for in the special revenue fund. The special revenue fund is used to account for all federal, state, and local grants and contracts.

However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term, inflows and outflows of spendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating SFWIB's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of SFWIB's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *the governmental funds* and *governmental activities*.

Notes to the Financial Statements

The notes provide disclosures and additional information that are essential to a full understanding of the financial information presented in the government-wide and fund financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

FINANCIAL ANALYSIS OF SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

Government-wide Financial Analysis

Summary of Net Position

The following comparative table summarizes SFWIB's net position as of June 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Assets:		
Current and other assets	\$ 10,934,452	\$ 10,966,800
Capital assets, net	<u>110,608</u>	<u>130,062</u>
Total assets	<u>11,045,060</u>	<u>11,096,862</u>
Liabilities and deferred inflows:		
Current liabilities	9,012,812	9,260,958
Non-current liabilities	860,341	732,878
Deferred inflows	<u>341,327</u>	<u>180,725</u>
Total liabilities and deferred inflows	<u>10,214,480</u>	<u>10,174,561</u>
Net position:		
Net investment in capital assets	110,608	130,062
Unrestricted net position	<u>719,972</u>	<u>792,239</u>
Total net position	<u>\$ 830,580</u>	<u>\$ 922,301</u>

As of June 30, 2020, current assets totaled \$10,934,452. This is a net decrease of \$32,348 from June 30, 2019, principally attributable to the net effect of an increase in the cash, and a slight decrease in payables as of June 30, 2020. The net effect of this is due to timing differences between when cash is requested and received from grantor agencies, and when invoices are presented for payment.

The decrease of \$19,454 in capital assets is due primarily to the combined effect of depreciation expense of approximately \$56,713 and the acquisition of new assets totaling \$37,259.

Current liabilities of \$9,012,812 decreased by \$248,146 when compared to 2019. This decrease was primarily attributable to a net decrease between accrued payables and account payables as of June 30, 2020, which affected account receivables and is primarily due to timing of invoices presented for payment.

The increase in non-current liabilities of \$127,463 is due to an increase of compensated absences payable to employees; and the increase in deferred inflows is due to a funding decision related to the refugee 2018 grant which increased the fund under this category.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

FINANCIAL ANALYSIS OF SOUTH FLORIDA WORKFORCE INVESTMENT BOARD (cont'd)

Government-wide Financial Analysis (cont'd)

Change in Net Position - Governmental Activities

	<u>2020</u>	<u>2019</u>
Total revenue	\$ 39,351,209	\$ 40,174,159
Total expenses	<u>39,442,930</u>	<u>40,321,142</u>
Change in net position	<u><u>\$ (91,721)</u></u>	<u><u>\$ (146,983)</u></u>

Total revenue and expenses decreased approximately \$822,950 and \$878,212 respectively, during fiscal year 2020. The decrease in revenue and expenses was primarily due to less funding in the Dislocated Workers fund.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2020, SFWIB had invested approximately \$110,608 net of accumulated depreciation of approximately \$1,006,843 in a wide range of assets for its Career Centers, and administrative operations including computer equipment, five mobile vehicles, office equipment and furniture and fixtures. See Note 5 to the accompanying financial statements for further analysis.

Long-term Liabilities

SFWIB's long-term liabilities consist of compensated absences payable to SFWIB's employees at some future date in excess of one year after June 30, 2020. The long-term portion of compensated absences payable as of June 30, 2020 was approximately \$860,341. See Note 8 to the accompanying financial statements for further analysis.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Florida Legislature and CareerSource Florida will not provide a final allocation to the SFWIB until late May or early June; therefore, the actual funding awarded to SFWIB is not measurable as of the date of this report.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

CONTACTING SOUTH FLORIDA WORKFORCE INVESTMENT BOARD'S FINANCIAL MANAGEMENT

This financial report is designed to provide to the citizens, customers, and creditors in Miami-Dade and Monroe Counties as well as grantor agencies with a general overview of the SFWIB's financial position and to demonstrate the SFWIB's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

South Florida Workforce Investment Board - Finance Office
7300 NW 19th Street
Suite 500
Miami, Florida 33126

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020**

	Primary Government
	Total Governmental Activities
ASSETS	
Current assets:	
Cash	\$ 4,134,571
Grants receivable	6,185,413
Prepaid costs	<u>614,468</u>
Total current assets	<u>10,934,452</u>
Non-current assets:	
Capital assets, net	<u>110,608</u>
Total non-current assets	<u>110,608</u>
Total Assets	<u>\$ 11,045,060</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current liabilities:	
Accounts payable and accrued expenditures	\$ 8,959,057
Current portion of compensated absences	<u>53,755</u>
Total current liabilities	<u>9,012,812</u>
Non-current liabilities:	
Non-current portion of compensated absences	<u>860,341</u>
Total non-current liabilities	<u>860,341</u>
Total liabilities	<u>9,873,153</u>
Deferred inflows of resources:	
Unearned revenue & advances	<u>341,327</u>
Total deferred inflows of resources	<u>341,327</u>
Total Liabilities and Deferred Inflows of Resources	<u>10,214,480</u>
Net position:	
Invested in capital assets, net of related debt	110,608
Unrestricted	<u>719,972</u>
Total Net Position	<u>\$ 830,580</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenue Operating Grants and Contributions</u>	<u>Net (Expense) Revenue & Changes in Net position</u>
Governmental Activities			
Government grants:			
WIOA - Adult Services	\$ 7,562,356	\$ 7,560,004	\$ (2,352)
WIOA - Dislocated Workers Services	6,167,027	6,163,132	(3,895)
WIOA Supplemental State Level	50,000	50,000	-
Supplemental Nutritional Program	1,175,221	1,174,894	(327)
Reemployment Eligibility Assessment	543,891	540,957	(2,934)
Refugee and Entrant Program	7,037,527	7,037,526	(1)
Trade Adjustment Assistance TAA/TAC/TAT	14,227	14,186	(41)
Disabled Veterans' Outreach Program	108,926	108,926	-
Local Veterans' Outreach Program	9,817	9,817	-
Wagner Peyser	1,174,989	1,173,085	(1,904)
Wagner Peyser 7B - Military Spouse	63,144	63,128	(16)
Temporary Assistance to Needy Families/Welfare Transition Program	8,425,357	8,423,651	(1,706)
WIOA - Youth Services	6,435,293	6,428,546	(6,747)
WIOA - National Emergency	70,076	70,076	-
Wagner Peyser - Incentives	43,833	43,833	-
WIOA - COVID-19 Layoff Aversion Strategy	272,431	272,431	-
Non-federal expenses	<u>288,815</u>	<u>215,560</u>	<u>(73,255)</u>
Total Governmental Activities	<u>\$ 39,442,930</u>	<u>\$ 39,349,752</u>	<u>(93,178)</u>
General Revenue - Contribution Income			<u>1,457</u>
Change in net position			(91,721)
Net position - beginning			<u>922,301</u>
Net position - ending			<u>\$ 830,580</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
BALANCE SHEET — GOVERNMENTAL FUNDS
JUNE 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 1,656,806	\$ 2,477,765	\$ 4,134,571
Grants receivables	371	6,185,042	6,185,413
Due from other funds	-	614,468	614,468
Prepaid expenses	<u>614,468</u>	<u>-</u>	<u>614,468</u>
Total Assets	<u>\$ 2,271,645</u>	<u>\$ 9,277,275</u>	<u>\$ 11,548,920</u>
LIABILITIES			
Accounts payable & accrued expenditures	\$ 23,109	\$ 8,935,948	\$ 8,959,057
Due to other funds	<u>614,468</u>	<u>-</u>	<u>614,468</u>
Total liabilities	<u>637,577</u>	<u>8,935,948</u>	<u>9,573,525</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	<u>-</u>	<u>341,327</u>	<u>341,327</u>
Total liabilities and deferred inflows of resources	<u>637,577</u>	<u>9,277,275</u>	<u>9,914,852</u>
FUND BALANCE			
Non-spendable	614,468	-	614,468
Restricted	-	-	-
Unassigned	<u>1,019,600</u>	<u>-</u>	<u>1,019,600</u>
Total Fund Balance	<u>1,634,068</u>	<u>-</u>	<u>1,634,068</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 2,271,645</u>	<u>\$ 9,277,275</u>	<u>\$ 11,548,920</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total Fund Balance - Governmental Funds \$ 1,634,068

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets net of accumulated depreciation used in governmental
activities are not financial resources and therefore are not reported in
the governmental fund. 110,608

Compensated absences that are long-term liabilities, are not due and
payable in the current period and therefore, are not reported in the
governmental funds. (914,096)

Net position of Governmental Activities \$ 830,580

The accompanying notes are an integral part of these financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF THE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Special Revenue Fund</u>	<u>General Fund</u>	<u>Total Governmental Funds</u>
REVENUE			
Government grants and contracts	\$ 39,164,192	\$ 25,000	\$ 39,134,192
Other income & interest	<u>161,025</u>	<u>990</u>	<u>162,015</u>
Total Revenue	<u>39,325,217</u>	<u>25,990</u>	<u>39,296,207</u>
EXPENDITURES			
Program costs	35,487,167	35,674	35,522,841
Administration costs	<u>3,838,050</u>	<u>10,697</u>	<u>3,848,747</u>
Total Expenditures	<u>39,325,217</u>	<u>46,371</u>	<u>39,371,588</u>
Excess of revenue over expenditures	-	(20,381)	(20,381)
Fund balance at beginning of year	<u>-</u>	<u>1,654,449</u>	<u>1,654,449</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,634,068</u>	<u>\$ 1,634,068</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Net change in fund balance governmental fund	\$	(20,381)
Amounts reported for governmental activities in the statement of net position are different because:		
Provision for depreciation expense on governmental capital assets is included in the governmental activities in the Statement of Activities		(56,713)
Capital outlays, reported as expenditures in governmental funds, are shown as capital assets in the statement of net position.		37,259
Change in compensated absences that are long-term liabilities, are not due and payable in the current period and therefore, are not reported in the fund financial statements.		(51,886)
Change in net position of Governmental Activities	\$	<u>(91,721)</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 1 - General

On March 7, 2006, the Miami-Dade Board of County Commissioners (“BOCC”) passed a resolution approving a new Inter-local Agreement (“ILA”) between Miami-Dade County and Monroe County that created the Local Workforce Investment Board for Region 23 of the State of Florida in accordance with federal and state laws and regulations. On February 5, 2013 Miami-Dade Board of County Commissioners passed a resolution amending the Inter-local Agreement and extending the term four years, set to expire on June 20, 2016. On July 19, 2016 Miami-Dade Board of County Commissioners passed a resolution amending the Inter-local Agreement and extending the term four years, to expire on June 20, 2020. The Local Workforce Investment Board shall be known as the South Florida Workforce Investment Board (“SFWIB”) d/b/a CareerSource South Florida and:

- Shall be a separate public body, corporate and politic, and a governmental agency and governmental instrumentality of both Miami-Dade County and Monroe County.
- The Executive Director shall be selected by the SFWIB and shall be an employee of Miami-Dade County.
- The staff of the SFWIB shall all be employees of Miami-Dade County and shall serve the SFWIB under the supervision and control of the Executive Director of SFWIB.
- The members of the SFWIB shall elect a chairperson of the SFWIB, as required by the Workforce Investment Act of 1998, and such other officers as may be deemed necessary and appropriate by the SFWIB.
- The Chief Elected Official of Miami-Dade County and the administrative service of Miami-Dade County are designated as the local fiscal agent for Region 23 of the State of Florida.
- The Chief Elected Official of Miami-Dade County for and on behalf of Miami-Dade County and the Chief Elected Official of Monroe County for and on behalf of Monroe County shall be the local grant recipients for Region 23 of the State of Florida and shall be liable for any misuse of the grant funds allocated to Region 23.
- Monroe County and Miami-Dade County agreed to assume financial liability for any misuse of grant funds in accordance with State and Federal Law: Monroe County agreed to assume 6.7% of any financial liability for any misuse of grant funds; Miami-Dade County agreed to assume 93.3% of any financial liability for any misuse of grant funds.

In March of 2006, Workforce Florida, Inc. (“WFI”), now CareerSource Florida, approved the charter for Region 23 for South Florida Workforce Board. WFI completed their review of the new Interlocal Agreement and determined the board appointments and plan requirements had been satisfied.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 1 - General (cont'd)

Funding flows from the federal agencies (the U.S. Department of Labor and the U. S. Department of Health and Human Services) to the State of Florida. In the State of Florida, CareerSource Florida, is the policy board that allocates funding to the State's Regions and oversees the performance of the Regions in meeting performance standards established by the U.S. Department of Labor, the Florida Legislature, and CareerSource Florida. At the state level, the Florida Department of Economic Opportunities is the state agency that functions as the administrative entity for CareerSource Florida.

On the local level, the SFWIB is the policy board that plans and oversees the operation of the service delivery system in the Miami-Dade/ Monroe Region, including allocating funding to various community based organizations, for profit and governmental organizations, to provide educational, training and placement services.

Funding was received pursuant to the Workforce Investment Opportunity Act (WIOA) from the U.S. Department of Labor, Employment, and Training Administration, through the State of Florida Department of Economic Opportunities (DEO). The primary objective of WIOA is to establish programs to prepare youth and unskilled adults and dislocated workers for entry into the labor force and to afford job training to individuals facing serious barriers to employment or in need of retraining.

Funding was received from the U.S. Department of Health and Human Services through the State of Florida Department of Economic Opportunities for the purpose of providing employment and related services to those individuals who are current and former welfare recipients under the Temporary Assistance to Needy Families Act, referred to as the Welfare Transition (WT) program, and are deemed eligible for the support by the State of Florida Department of Children and Families Services (DCF).

Funding was provided by the U.S. Department of Health and Human Services, Office of Refugee Resettlement, through the DCF to provide placement services to individuals with the immigration status of entrant and refugee.

Note 2 - Summary of Significant Accounting Policies

Basis of presentation

SFWIB's accounting policies conform with Generally Accepted Accounting Principles applicable to state and local governmental units. Accordingly, the basic financial statements include both the government-wide and fund financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2 - Summary of Significant Accounting Policies (cont'd)

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of SFWIB.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenue. *Direct expenses* are those that are clearly identifiable with a program. *Program revenue* includes operating grants that are used to meet the operational requirements of a particular program.

SFWIB does not legally adopt a budget for the governmental funds and accordingly, a budget to actual comparison has not been presented in the accompanying financial statements.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grant receipts are deemed to be earned and reported as revenue when SFWIB and its contracted service providers have incurred expenditures in accordance with specific grant requirements. Amounts received but not yet earned are reported as unearned revenues. Interest income is accrued as earned. In applying the susceptible to accrual concept to intergovernmental revenue, the legal and contractual requirements of the numerous individual programs are used as guidance. Funds must be expended on the specific purpose as defined in the grant line-item budget or agreement; therefore, revenue is recognized when the related expenditures are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenue is recognized as soon as they are both measurable and available. Revenue is considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

SFWIB reports the following major governmental funds:

General Revenue Fund – The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Fund - The special revenue fund accounts for specific revenues that are legally restricted to expenditure for particular purposes and includes all federal grants and contracts.

When both restricted and unrestricted resources are available for use, it is SFWIB's policy to use restricted resources first.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2 - Summary of Significant Accounting Policies (cont'd)

Prepaid costs

Other assets are comprised primarily of prepaid rent and insurance under which are accounted for under the consumption method.

Capital assets

Capital assets, which include computer equipment, mobile vehicles, office equipment, office furniture and other equipment, are reported in the government-wide financial statements. Capital assets are defined by SFWIB as assets with an initial, individual cost of more than \$5,000 and a life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of SFWIB are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Computer equipment	5 - 10
Office equipment	5 - 7
Office furniture	5 - 7
Other equipment	5 - 7

Net position

Net position represents the difference between assets, deferred outflows, deferred inflows, and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2 - Summary of Significant Accounting Policies (cont'd)

Fund balance

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which SFWIB is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds consist of the following:

Non-spendable fund balance – includes amounts that are not in spendable form such as prepaid amounts.

Unassigned fund balance – is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific programs with the general fund.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Income taxes

SFWIB is fulfilling an essential governmental function. Accordingly, income of SFWIB is excluded from income tax under the provisions of the Internal Revenue Code.

Note 3 - Cash

Cash deposits are held by banks qualified as public depositories under Florida Statutes. All deposits are fully insured by federal insurance and by a multiple financial institution collateral pool required by Florida Statutes, Chapter 280, "The Florida Security for Public Deposits Act."

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 4 - Grant Receivables

As of June 30, 2020, grant receivables generally represent amounts due from grantor agencies for reimbursement of expenditures made by SFWIB, and consisted of the following:

Temporary Assistance to Needy Families (TANF)/Welfare Transition	\$ 746,405
WIOA - Dislocated Worker	342,572
Refugee and Entrant Program	1,795,313
WIOA - Youth Services	655,985
Supplemental Nutrition Assistance Program	314,959
Wagner Peyser	58,337
WIOA - Adult Services	1,843,146
WIOA - National Emergency	48,072
WIOA - Covid-19 Layoff Aversion	272,431
Reemploy Servs & Eligibility(UCRE)	78,313
Disabled Veterans	29,509
Other	<u>371</u>
Total Grants Receivable	<u>\$ 6,185,413</u>

Note 5 - Capital Assets

Capital asset balances and activity for the fiscal year ended June 30, 2020 were as follows:

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2020</u>
Depreciable Capital Assets:				
Computer equipment	\$ 687,452	\$ -	\$ -	\$ 687,452
Office equipment	214,552	-	-	214,552
Other equipment	<u>178,188</u>	<u>37,259</u>	-	<u>215,447</u>
Total Depreciable Capital Assets	<u>1,080,192</u>	<u>37,259</u>	-	<u>1,117,451</u>

DEPRECIATION

Less: Accumulated Depreciation for:

Computer equipment	595,915	36,914	-	632,829
Office equipment	178,181	9,462	-	187,643
Other equipment	<u>176,034</u>	<u>10,337</u>	-	<u>186,371</u>
Total Accumulated Depreciation	<u>950,130</u>	<u>56,713</u>	-	<u>1,006,843</u>
Net Capital Assets	<u>\$ 130,062</u>	<u>\$ (19,454)</u>	<u>\$ -</u>	<u>\$ 110,608</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 5 - Capital Assets (cont'd)

Depreciation expense was charged to functions as follows:

Governmental Activities

WIOA - Adult Services	\$ 9,547
Temporary Assistance to Needy Families/ Welfare Transition	6,474
WIOA - Dislocated Worker Services	7,669
WIOA - Youth Services	25,289
Wagner Peyser	5,789
Unemployment Compensation	488
Food Stamp/Supplemental Nutrition Assistance Program	1,242
Wagner Peyser 7B Military Family	60
Other	<u>155</u>
Total	<u>\$ 56,713</u>

Note 6 - Unearned Revenue

As of June 30, 2020, deferred inflows of resources consist of the following:

Wagner Peyser	\$ 100,001
Wagner Peyser Military Family	13,424
City of Homestead	55,308
Wagner Peyser Performance Incentive	178
City of Miami Garden	59,261
Refugee Services 18-19	98,026
TAA Case Management	11,797
Reemployment Services and Eligibility Assessment (RESEA)	2,921
WIOA - Adult Program	251
WIOA - Dislocated Worker Formula Grant	147
Other	<u>13</u>
Total	<u>\$ 341,327</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 7 - Compensated Absences

Governmental Accounting Standards Board (GASB) Statement 16, Accounting for Compensated Absences, requires governmental agencies to record as a liability the vested and future rights to sick and/or vacation leave. Accordingly, consideration of the probability of partially vested employees becoming fully vested and actual past termination payment experience in the determination of the liability was considered. As such, compensated absences in the accompanying financial statements are comprised of accrued vacation, holiday, and sick expenses.

SFWIB's employee vacation and sick leave policies provide for the granting of a specific number of days of vacation based on years of service. These policies also provide for paying employees unused vacation up to 500 hours and unused sick leave up to 1,000 hours upon termination depending on years of service as per Miami-Dade County leave manual.

Changes in compensated absences for the fiscal year ended June 30, 2020 were as follows:

Beginning balance	\$ 862,210
Additions	1,160,468
Reductions	<u>(1,108,582)</u>
Ending balance	914,096
Estimated current portion	<u>53,755</u>
Long-term portion	<u>\$ 860,341</u>

Note 8 - Related Party Transactions

Contract awards

Miami-Dade County Public Schools, and The District Board of Trustees of Miami Dade College, are members of the South Florida Workforce Investment Board and were paid for program services; The Academy of South Florida is also a related party. These training agents were reimbursed for program services provided during fiscal year 2020 as follow:

Miami-Dade County Public Schools	\$ 1,408,074
The District Board of Trustees of Miami Dade College	654,330
The Academy of South Florida	1,102,291

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 8 - Related Party Transactions (cont'd)

Services

Miami-Dade County, Florida (County) provides payroll processing, procurement, legal, and other services and goods for SFWIB. The County was reimbursed approximately \$229,857 for these services during the fiscal year ended June 30, 2020.

Payroll

SFWIB staff are employees of Miami-Dade and are subject to its employment policies and procedures. All payroll costs are reimbursed to Miami-Dade by SFWIB.

Retirement plan

All SFWIB staff are covered under Miami-Dade County's participation in the State of Florida Retirement System (FRS), a cost sharing, multiple-employer Public Employee Retirement System (PERS). The FRS is now an employee/employer contributory program and is totally administered by the State of Florida.

Benefits are computed based on age, average final compensation, and service credit. Average final compensation is the average of the five highest fiscal years of earnings. The Florida Retirement System provides vesting of benefits after eight years of creditable service. Early retirement may be taken any time after vesting; however, there is a 5% benefit reduction for each year prior to normal retirement age or date. The FRS also provides death and disability benefits. A State statute establishes benefits.

FRS issues an annual financial report. A copy can be obtained by sending a written request to:

Division of Retirement
1317 Wynnewood Boulevard, Bldg. B
Tallahassee, FL 32399-1560

SFWIB's required contribution rate is established by State statute and was 8.47% of the covered payroll for the fiscal year ended June 30, 2020. Additionally, a 3% employee contribution is mandated by the State of Florida. The required contribution by SFWIB to the FRS for the fiscal year ended June 30, 2020, 2019, and 2018, were approximately \$444,113, \$446,858, and \$419,678, respectively. SFWIB has met all contribution requirements for the current year and the two preceding years.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 9 - Risk Management

SFWIB is exposed to various risks of loss related to torts, theft of, damages to, and destruction of assets, errors and omissions, and natural disasters for which SFWIB carries commercial liability insurance. There have been no claims in excess of insurance coverage limits during the last fiscal years. Workers' compensation claims are covered by Miami-Dade self-insurance fund. SFWIB makes payments to the self-insurance fund for workers' compensation based on actuarial estimates. SFWIB does not share in the exposure for the difference between payments to the self-insurance fund and actual payments and thus, no claim liability is reported by SFWIB.

Note 10 - Lease Commitments

SFWIB leases office space under various operating leases. The majority of these leases are through the SFWIB, with lease terms extending through June 30, 2025. Total rent expense was approximately \$2,672,839 for the year ended June 30, 2020.

The following is a schedule of the estimated minimum payments required on operating leases as of June 30,

For the year ended June 30,	
2021	\$ 3,396,621
2022	2,642,760
2023	2,151,843
2024	1,329,636
2025	162,417

Note 11 - Contingencies

Grants

Individual grants are subject to financial and compliance audits by the grantors or their representatives during the three-year record retention period. Such audits could result in requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Based on past experience, SFWIB's management is of the opinion that disallowances, if any, will not have a material impact on the basic financial statements.

Note 12 - Subsequent Events

The SFWIB management evaluated subsequent events through January 22, 2021, the date the financial statements were available to be issued. There were no events which required disclosure in the financial statements.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Identifier	Total Expenditures	Sub-recipient Expenditures
U.S. Department of Labor				
Passed-through:				
Florida Department of Economic Opportunity (DEO)				
Workforce Investment Act (WIA) Cluster:				
WIOA - Adult Program	17.258	037511	\$ 2,763,715	\$ 1,604,534
WIOA - Adult Program	17.258	038294	4,793,619	2,742,277
WIOA - Covid-19 Layoff Aversion Strategy	17.277	039293	272,431	
WIOA - Youth Activities	17.259	037297	3,625,977	3,169,747
WIOA - Youth Activities	17.259	038121	2,802,656	2,121,662
WIOA Dislocated Worker Formula Grants	17.278	037487	5,820,689	3,225,613
WIOA Dislocated Worker Formula Grants	17.278	038318	342,443	20,305
WIOA Combined City of Opa-locka Summer Program	17.258	038320	50,000	50,000
Total Workforce Investment Act (WIA) Cluster			<u>20,471,530</u>	<u>12,934,138</u>
Workforce Investment Opportunity Act (WIOA) National Emergency Grant:				
WIOA National Dislocated Worker- National Emergency Hurricane Irma	17.277	34188	70,076	45,560
Total Workforce Investment Act (WIOA) National Emergency Grant			<u>70,076</u>	<u>45,560</u>
Employment Services (ES) Cluster				
Disabled Veterans' Outreach Program (DVOP)	17.801	037761	27,653	-
Disabled Veterans' Outreach Program (DVOP)	17.801	038560	81,273	-
Local Veterans' Employment Representative (Lver) Program	17.801	037743	4,509	-
Local Veterans' Employment Representative (Lver) Program	17.801	038580	5,308	-
Employment Service/Wagner-Peyser Funded Activities	17.207	037357	43,833	543
Employment Service/Wagner-Peyser Funded Activities	17.207	038222	63,128	-
Employment Service/Wagner-Peyser Funded Activities	17.207	038245	1,173,465	106,986
Total Employment Services (ES) Cluster			<u>1,399,169</u>	<u>107,529</u>
Unemployment Insurance				
Reemployment Services and Eligibility Assessment	17.225	038021	543,627	281,281
Total Unemployment Insurance			<u>543,627</u>	<u>281,281</u>
Trade Adjustment Assistance				
Trade Adjustment Assistance	17.245	037843	1,483	-
Trade Adjustment Assistance	17.245	038477	12,703	-
Total Trade Adjustment Assistance			<u>14,186</u>	<u>-</u>
Total U.S. Department of Labor			<u>22,498,588</u>	<u>13,368,508</u>
U.S. Department of Agriculture				
Passed-through:				
Florida Department of Economic Opportunity (DEO)				
Supplemental Nutrition Assistance Program	10.561	037588	140,058	52,137
Supplemental Nutrition Assistance Program	10.561	038458	1,034,835	511,693
Total U.S. Department of Agriculture			<u>1,174,893</u>	<u>563,830</u>
U.S. Department of Health and Human Services				
Passed-through:				
Florida Department of Economic Opportunity (DEO)				
Temporary Assistance for Needy Families (TANF)				
Temporary Assistance for Needy Families	93.558	038202	1,958,448	1,424,984
Temporary Assistance for Needy Families	93.558	038523	6,465,203	2,648,094
Total Temporary Assistance for Needy Families (TANF)			<u>8,423,651</u>	<u>4,073,078</u>
Passed-through:				
Florida Department of Children and Families				
Refugee and Entrant Assistance - State Administered Programs 10/1/18-9/30/19	93.566	XK050	1,666,671	1,547,830
Refugee and Entrant Assistance - State Administered Programs 10/1/19-9/30/20	93.566	XK050	5,370,856	4,811,404
Total Refugee and Entrant Assistance Program			<u>7,037,527</u>	<u>6,359,234</u>
Total U.S. Department of Health and Human Services			<u>15,461,178</u>	<u>15,096,220</u>
Total Expenditures of Federal Awards			<u>\$ 39,134,659</u>	<u>\$ 24,364,650</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of South Florida Workforce Investment Board and is presented using the modified accrual basis of accounting, which is described in Note 2 to South Florida Workforce Investment Board's financial statements. The information on this schedule is presented in accordance with the requirements of OMB Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2 - Indirect Cost Rate

The South Florida Workforce Investment Board has not elected to use the 10 percent de minimus cost rate. The cost rate has been negotiated directly with the Florida Department of Economic Opportunity.

DRAFT

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

MIAMI, FLORIDA

**REPORTS REQUIRED BY
THE OFFICE OF MANAGEMENT AND BUDGET
(OMB) UNIFORM GUIDANCE**

FOR THE YEAR ENDED JUNE 30, 2020

DRAFT

**INDEPENDENT AUDITORS' 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**

Governing Body of South Florida Workforce Investment Board
d/b/a CareerSource South Florida
Miami, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund, of the South Florida Workforce Investment Board ("SFWIB"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the SFWIB's basic financial statements, and have issued our report thereon dated January 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SFWIB's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SFWIB's internal control. Accordingly, we do not express an opinion on the effectiveness of the SFWIB's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected, and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item **2020-01** that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SFWIB's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

South Florida Workforce Investment Board's Response to Finding

South Florida Workforce Investment Board's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. SFWIB's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Miami, Florida
January 22, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Body of South Florida Workforce Investment Board
d/b/a CareerSource South Florida
Miami, Florida

Report on Compliance for Each Major Federal Program

We have audited South Florida Workforce Investment Board's ("SFWIB") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of SFWIB's major federal programs for the year ended June 30, 2020. SFWIB's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of SFWIB's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about SFWIB's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the SFWIB's compliance.

Opinion on Each Major Federal Program

In our opinion, SFWIB, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of SFWIB is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered SFWIB's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of SFWIB's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Miami, Florida
January 22, 2021

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020**

Section I - Summary of Auditors' Results

Financial Statements

Type of Auditors' Report Issued

Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiency identified that are not considered to be material weaknesses? Yes No
- Non-compliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant Deficiency identified that are not considered to be material weaknesses? Yes No

Type of Auditors' Report Issued on Compliance for Major Program: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with The Uniform Guidance? Yes No

Identification of Major Programs:

CFDA Numbers	Name of Federal Program or Cluster
17.258, 17.259, 17.278	WIOA Cluster
17.225	Unemployment Insurance/Reemployment Services and Eligibility Assessments
93.566	Refugee and entrant Assistance

Dollar threshold used to distinguish between

Type A and Type B programs: \$1,174,131

Auditee qualified as low-risk auditee? Yes No

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020**

Section II - Current Year Findings - Financial Statements Audit

Significant Deficiency

2020-01 Internal Control Over the Accounting Function and Financial Reporting

Criteria

Prudent accounting polices include procedures and controls over the recording, processing, and reporting of accounting events and transactions. Also, under AICPA Code of Professional Conduct ET 1.295 we are required to assess the competency of the individuals designated to oversee the accounting and financial reporting functions being performed. Management should designate an individual that has suitable skill, knowledge, and experience to oversee the services.

Condition

During the June 30, 2020 audit, we noted that the finance department team incur significant turnover of its former senior finance team members and currently does not possess suitable skills, knowledge and /or governmental accounting experience necessary to record transactions and events accurately and timely to efficiently prepare the organization's complete financial statements.

Cause

During the past year, the organization experienced turnover in key management team members of the finance department, as a result significant learning curves and loss of organizational knowledge resulted in inefficiencies in performing key functions and the timely completion of the June 30, 2020 annual financial statements as a result of multiple accounting adjustments.

Effect

Fiscal year 2019 year-end close was not performed and rolled forward to fiscal year 2020, resulting in material differences in the initial trial balance provided for the audit. The fiscal year 2019 year-end close was performed in November 2020, approximately sixteen months after the fiscal year-end; additionally, a considerable amount of time was spent in reconciling revenue, receivables and deferred revenue resulting in several journal entries to properly state year-end account balances.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020

Section II - Current Year Findings - Financial Statements Audit (cont'd)

Significant Deficiency (cont'd)

2020-01 Internal Control Over the Accounting Function and Financial Reporting (cont'd)

Recommendation

We recommend that the organization invest in appropriate training for the finance department staff, consider investment in an experienced governmental accountant, as well as implement a system that will provide cross training for all finance team members, this will provide necessary continuity in the event of staff turnover.

Management Response

The SFWIB Management agrees with the recommendation and will implement the recommendation.

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SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020

Section III - Current Year Findings and Questioned Costs - Major Federal Award Programs Audit

No current year findings.

Section IV - Prior Year Findings - Financial Statements Audit

No prior year findings.

Section V - Prior Year Findings and Questioned Costs - Major Federal Award Programs Audit

No prior year findings.

DRAFT

**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Governing Body of South Florida Workforce Investment Board
d/b/a CareerSource South Florida
Miami, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of South Florida Workforce Investment Board ("SFWIB") as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated January 22, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report(s) on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated January 22, 2021 should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name or official title and legal authority of South Florida Workforce Investment Board are disclosed in the notes to the financial statements.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal, and other granting agencies, as applicable, management, and the Board of Elected Officials of South Florida Workforce Investment Board and is not intended to be and should not be used by anyone other than these specified parties.

Miami, Florida
January 22, 2021

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

ADDITIONAL INFORMATION

FOR THE YEAR ENDED JUNE 30, 2020

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**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
RECONCILIATION OF GENERAL LEDGER
EXPENDITURE ACCOUNTS TO THE STATE OF FLORIDA
SUBRECIPIENT ENTERPRISE RESOURCE APPLICATION
FOR THE YEAR ENDED JUNE 30, 2020**

Program	Amount per GL	Program Income	Subtotal	Amount per OSMIS	Difference
WIOA Combined City of Opa-locka Summer Program	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
WIOA - Adult Program	2,763,715	-	2,763,715	2,763,715	-
WIOA - Adult Program	4,793,619	-	4,793,619	4,796,540	(2,921)
WIOA - Youth Activities	3,625,977	87	3,625,890	3,625,977	(87)
WIOA - Youth Activities	2,802,656	-	2,802,656	2,802,656	-
WIOA Dislocated Worker Formula Grants	5,820,689	-	5,820,689	5,820,689	-
WIOA Dislocated Worker Formula Grants	342,443	-	342,443	342,443	-
WIOA Covid-19 Layoff Aversion Strategy	272,431	-	272,431	271,366	1,065
WIOA National Dislocated Worker- National Emergency Hurricane Irma	70,076	-	70,076	70,076	-
Disabled Veteran's Outreach Program (DVOP)	27,653	-	27,653	27,653	-
Disabled Veteran's Outreach Program (DVOP)	81,273	-	81,273	81,273	-
Local Veterans' Employment Representative (Lver) Program	4,509	-	4,509	4,509	-
Local Veterans' Employment Representative (Lver) Program	5,308	-	5,308	-	5,308
Wagner Peyser Performance Incentives	43,833	-	43,833	44,012	(178)
Wagner Peyser 7B Military Spouse	63,128	-	63,128	63,128	-
Employment Service/ Wagner- Peyser Funded Activities	1,173,465	380	1,173,085	1,173,501	(416)
Reemployment Services and Eligibility Assessment	543,627	-	543,627	543,878	(251)
Trade Adjustment Assistance	1,483	-	1,483	1,483	-
Trade Adjustment Assistance	12,703	-	12,703	13,025	(322)
Supplemental Nutrition Assistance Program	140,058	-	140,058	140,058	-
Supplemental Nutrition Assistance Program	1,034,835	-	1,034,835	1,034,835	-
Temporary Assistance for Needy Families	1,958,448	-	1,958,448	1,958,448	-
Temporary Assistance for Needy Families	6,465,203	-	6,465,203	6,465,203	-

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
NOTE TO THE RECONCILIATION OF GENERAL LEDGER
EXPENDITURE ACCOUNTS TO THE STATE OF FLORIDA
SUBRECIPIENT ENTERPRISE RESOURCE APPLICATION
FOR THE YEAR ENDED JUNE 30, 2020**

Note 1 - Basis of Presentation

The schedule is a reconciliation of certain general ledger expenditure accounts to the State of Florida Sub-recipient Enterprise Resource Application (SERA) for the fiscal year ended June 30, 2020. The information on this schedule is presented in accordance with the requirements of OMB Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Interest income associated with program funds are allocated to the appropriate fund as a reduction in program expenses.

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