



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE AND EFFICIENCY COUNCIL
COMMITTEE MEETING
THURSDAY, October 15, 2015
8:00 A.M.**

*Doubletree Hotel – Convention Center
711 NW 72nd Avenue, 2nd Floor
Miami, Florida 33126*

AGENDA

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
 - A. June 17, 2015
 - B. August 20, 2015
3. Information – August 2015 Financial Report
4. Information -- Bank Reconciliation for August 2015
5. Information – Fiscal Audit Update
6. Information – DEO Fiscal Monitoring Report

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



SFWIB FINANCE AND EFFICIENCY COUNCIL

AGENDA ITEM NUMBER: 2A

DATE: October 15, 2015 at 8:00AM

AGENDA ITEM SUBJECT: MEETING MINUTES

June 17, 2015 at 8:00am
 Doubletree Miami Airport Hotel – Convention Center
 711 NW 72nd Avenue
 Miami, FL

COMMITTEE MEMBERS IN ATTENDANCE	COMMITTEE MEMBERS NOT IN ATTENDANCE	OTHER ATTENDEES
<ol style="list-style-type: none"> 1. Gibson, Charles A, <i>Chairman</i> 2. Perez, Andy, <i>Vice-Chairman</i> 3. Bridges, Jeff 4. Scott, Kenneth 5. Socorro, Ivonne 6. Walker, Wanda 7. Zewadski-Bricker, Edith 	<ol style="list-style-type: none"> 8. Adrover, Bernardo 9. Datorre, Roberto 10. Carpenter, Willie 11. Montoya, Rolando <p>SFW STAFF Beasley, Rick Alonso, Gustavo Garcia, Christine Gonzalez, Frances</p>	<p>Grau, Rachel – Grau & Associates, PA</p> <p>Jones, Kirk – <i>BCA Watson Rice, LLP</i></p> <p>Mcintosh, Rachel – Grau & Associates, PA</p> <p>Powell, Marian – <i>Powell and Jones, CPA</i></p> <p>Powell, Richard – <i>Powell and Jones, CPA</i></p> <p>Thompkins, Casheena – <i>BCA Watson Rice, LLP</i></p> <p>Thompkins, Ronald – <i>BCA Watson Rice, LLP</i></p>

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Vice-Chairman Andy Perez called the meeting to order at 8:18a.m., asked those present introduce themselves and noted that a quorum had been achieved.

2.a. Approval of the Audit Committee Meeting Minutes for April 30, 2015

Mr. Kenneth Scott moved the approval of April 30, 2015 meeting minutes. Motion seconded by Ms. Edith Zewadski-Bricker; **Motion Passed Unanimously**

3. Information – April 2015 Financial Report

Vice-Chairman Perez introduced the item and SFWIB Finance Assistant Director Gus Alonso further presented the accompanying notes to the Financial Report (unaudited) for the Period of July 1, 2014 to February 28, 2015:

Budget Adjustment:

Revenues:

- WIA increased by \$16,666
- Other review increased by \$175,000

Expenses:

- Special Projects increase by \$500,000
- Set aside decreased by \$265,000
- Training and Support Services decreased by \$241,398
- Youth Services increased by \$6,398
- Unallocated funds increased by \$204,166

[FEC Chairman Charles Gibson arrived]

Explanation of Significant Variances

Training and Support Services Low (27.2% versus 83.3%)

Other Programs & Contracts – 16.9% versus 83.3% variance

Vice-Chairman Perez inquired about the pending allocation to Take Stock in Children and Mr. Beasley explained that staff wanted to ensure there had been sufficient Temporary Assistance for Needy Families (TANF) funding available to allocate to providers. Then he went on to explain the process consists of providers purchasing prepaid scholarships to assign to students in September. He additionally noted that allocations are done towards the end of the year so that prepaid scholarships are purchased and awarded to students the beginning of the following fiscal year.

Vice-Chairman Perez asked whether the \$180,000 pending balance would be carried over to the following year. Mr. Beasley responded, “No” as the entire balance would be used to purchase scholarships.

Mr. Gibson inquired about the “other programs” section, specifically requested the status of City Year’s contract. Mr. Beasley and Mr. Alonso provided an update. Mr. Bridges expressed his concern regarding the large amount of pending allocations that have yet to be disbursed and closed in a timely manner. He commented there’s a greater need of services throughout the Community that other organizations could make use of the funds.

Mr. Beasley provided a status on the various contracts and those that have been delayed. Chairman Gibson recommended issuing a strict deadline to expend allocated funds within the required time frame detailed in the individual contracts. He recommended that if the funds are not expended within the specified timeline, that they be reallocated to other programs. Mr. Beasley responded that staff would prepare a recommendation prior to the next sscheduled meeting related to this matter.

4. Information – Bank Reconciliation for May 2015

Vice-Chairman Perez introduced the item and Mr. Alonso further discussed.

No further questions or discussions.

5. Recommendation as to Approval to Accept \$100,000 from the City of Miami Gardens for the Summer Youth Employment Program

Mr. Alonso introduced and read the item into record staff's recommendation for the Council's approval to recommend to the Board, authorization to accept \$200,000 from the City of Miami Gardens for the Summer Youth Employment Program.

Vice-Chairman Jeff Bridges moved the approval to accept \$100,000 from the City of Miami Gardens for the Summer Youth Employment Program. Motion seconded by Mr. Andy Perez; **Further Discussion(s):**

Vice-Chairman Perez asked which organization would be assigned to administer the program. Mr. Alonso responded Adult Mankind Organization, Inc. (AMO) and provided further details on the allocations.

Mr. Perez requested details on the total allocations. Mr. Alonso explained that City of Miami Gardens will sponsor \$100,000 and CSSF will allocate a total of \$30,000 to cover youth expenses.

Mr. Beasley added that the \$30,000 will be used to offset the youth expenses that would would have been automatically deducted from the \$100,000 allocation.

Motion Passed Unanimously

6. Recommendation as to Approval to Allocate \$30,000 in TANF funds to Adult Mankind Organization, Inc. for the Management of City of Miami Gardens Summer Youth Program

Vice-Chairman Perez introduced the item previously presented by Mr. Alonso during the discussion of item number five (5).

Chairman Gibson moved the approval to allocate \$30,000 in TANF funds to Adult Mankind Organizations, Inc. for the Management of City of Miami Gardens Summer Youth Program. Motion seconded by Ms. Ivonne Socorro; **Further Discussion(s):**

Ms. Zewadski-Bricker clarified into record this is a summer youth program.

Vice-Chairman Perez inquired about the number of youth participants projected to be served.

Mr. Beasley responded between “46 to 63” youth participants. Mr. Beasley further explained the employers that would hire youth candidates, are located in the City of Miami Gardens. He also discussed potential ways of matching dollars in order to employ additional youth candidates.

Mr. Gibson inquired about the disbursement process. Mr. Beasley explained that Adults Mankind Organization, Inc. (AMO) would be given the allocations to pay youth employees. Mr. Bridges added that those hired would be considered employees of AMO.

7. Recommendation as to of the 2015-16 Budget

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

There was lengthy discussion regarding performance based contracting.

Mr. Beasley explained the relations between the number of caseloads and TANF funding. He furthermore gave an example of Region 8. Mr. Gibson asked which areas in Florida are within the jurisdiction of Region 8. Mr. Beasley responded Jacksonville, Florida. Mr. Gibson asked whether if the amount of funding allocated by the state all depends on caseload size rather than performance. Mr. Beasley responded that it’s based on relative share and combination of various factors. Mr. Gibson further inquired about the total of Wagner Peyser (WP) funds, which showed extremely high. Mr. Beasley explained the funds that were transferred into pass-thru. He additionally noted that WP funds could only be used for state employees or career center expenses. Mr. Beasley also explained, however, that he avoids hiring the maximum amount of employees to prevent potential layoffs should allocations decrease in the near future. He further discussed the new processes for workers compensation’s budget.

There was continued discussion.

Mr. Jeff Bridges moved the approval of the 2015-16 Budget. Motion seconded by Chairman Charles Gibson; **Motion Passed Unanimously**

8. Recommendation as to Approval of Selection of External Auditor – RFQ Oral Presentations

Vice-Chairman Perez introduced the item. Mr. Alonso further discussed and provided the order of today’s (6/17/15) presentations. He noted there were a total of three (3) raters for the selection of a qualified External Auditor. The raters were: Ms. Edith Zewadski-Bricker, SFWIB Vice-Chairman Jeff Bridges, and Mr. Bernardo Adrover who could not be present at today’s meeting due to a prior business engagement.

Mr. Alonso furthermore noted into record the following top three ranking firms from the seven (7) proposals received:

1. Watson Rice, LLP
2. Powell and Jones CPA
3. Grau and Associates PA

SFWIB Quality Assurance Coordinator Frances Gonzalez additionally read into record the individual scores of the seven firms (from highest to lowest).

Next she distributed the oral presentation rating sheet to the Council for the scoring of oral presentations:

Mr. Bridges recommended a maximum of three minute presentations per firm, due to the interest of time.

The top three firms appeared before the Council and presented in the following order:

1. **Watson Rice, LLP** representatives Ronald Thompson and associates appeared before the Council and presented.

Questions:

Vice-Chairman Perez first asked whether this is the current external auditor reviewing SFWIB/CSSF's books. Mr. Robert Thompson responded, "Yes." Vice-Chairman Perez further asked whether they offer team rotations. Mr. Piedra explained that the Board requested team rotation so that "new set of eyes" conduct the audits. Mr. Robert Thompson responded that the firm does offer the flexibility of rotating teams. Mr. Perez further inquired about the number of years this firm has conducted audits for this agency. Mr. Robert Thompson responded a total of three years.

Mr. Piedra inquired about the State of Florida's IT security review and Mr. Alonso further explained. Mr. Piedra asked whether if Watson Rice, LLP offers such review. Mr. Kirk Jones, IT director responded, "Yes" and provided details on the type of reviews that would be conducted.

Ms. Edith-Zewadski-Bricker inquired about the fee. Mr. Thompson responded an estimated \$87,500 of which \$21,000 includes an IT review.

[The Council recessed to deliberate on the scoring of the firm's oral presentation]

2. **Powell and Jones CPA** representatives Richard Powell and Marian Jones Powell appeared before the Council and presented.

Questions:

SFWIB Vice-Chairman Bridges asked who would conduct the audits. Mr. Powell responded he and his wife, as well as three other representatives. Mr. Bridges asked whether there will be any IT review conducted. Mr. Powell responded they will conduct basic internal control, which would include standard questionnaires.

[The Council recessed to deliberate on the scoring of the firms' oral presentations]

3. **Grau and Associates, PA** representatives **Tony Grau and Rachel McIntosh** appeared before the Council and presented.

Questions:

SFWIB Vice-Chairman Bridges inquired about the fee and headquarter office location. The representative responded \$60,000 and the firm is currently located in Boca Raton, FL.

Vice-Chairman Perez inquired about the total number of staff and how many would be assigned. They responded a total of 15 and three would be assigned. He further asked whether the firm holds experience in reviewing information related to refugee population. They responded, "No." Vice-Chairman Perez inquired about partnership arrangements and they further explained.

Mr. Bridges asked whether any of their former or current clients use the Automated Clearing House (ACH) System. They responded, "not all."

[The Council and staff recessed to deliberate on the scoring of the firms' oral presentations]

After continued deliberation, the Council recommended the selection of BCA Watson Rice, LLP with the contingency of a lower fee of \$85,000 or less. Second selection would be Grau and Associates, PA.

Mr. Jeff Bridges moved the approval of BCA Watson Rice, LLP as external auditor. Motion Seconded by Ms. Ivonne Socorro; **Motion Passed Unanimously**

There being no further business to come before the Council, the meeting adjourned at 9:54am.



SFWIB FINANCE AND EFFICIENCY COUNCIL

AGENDA ITEM NUMBER: 2B

DATE: October 15, 2015 at 8:00AM

AGENDA ITEM SUBJECT: MEETING MINUTES
 August 20, 2015 at 8:00am
 Doubletree Miami Airport Hotel – Exhibition Center
 711 NW 72nd Avenue
 Miami, FL

COMMITTEE MEMBERS IN ATTENDANCE	COMMITTEE MEMBERS NOT IN ATTENDANCE	OTHER ATTENDEES
<ol style="list-style-type: none"> 1. Perez, Andy, <i>Vice-Chairman</i> 2. Datorre, Roberto 3. Scott, Kenneth 4. Zewadski-Bricker, Edith 	<ol style="list-style-type: none"> 5. Gibson, Charles A, <i>Chairman</i> 6. Adrover, Bernardo 7. Bridges, Jeff 8. Montoya, Rolando 9. Socorro, Ivonne <p>SFW STAFF Beasley, Rick Alonso, Gustavo Garcia, Christine</p>	Gilbert, David – <i>City of Miami</i> Pichardo, Jorge – <i>Youth Co-Op, Inc.</i> Someillan, Ana – <i>Adults Mankind Organization, Inc.</i>

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Vice-Chairman Andy Perez called the meeting to order at 8:02a.m., asked those present introduce themselves and noted that a quorum had not been achieved.

2.a. Approval of the Audit Committee Meeting Minutes for June 17, 2015

Item deferred due to lack of quorum.

3. Information – April 2015 Financial Report

Vice-Chairman Perez introduced the item and SFWIB Assistant Controller, Christine Garcia further presented the accompanying notes to the Financial Report (unaudited) for the period of July 1, 2014 to May 31, 2015:

Budget Adjustment:

Revenues:

- No revenue adjustments

Expenses:

- Headquarter cost increased by \$8,062
- Adult Services increased by \$54,393
- Facility Cost increased by \$4,449
- Youth Services increased by \$8,525
- Unallocated Funds increased by \$204,166
- Set aside decreased by \$130,000
- Training and Support Services decreased by \$8,525
- Other Programs and Contracts increased by \$130,000

Explanation of Significant Variances

1. Training and Support Services – low at 30.6% versus 91.7%
2. Other Programs & Contracts – low at 15.6% versus 91.7%

Mr. Scott inquired about the process of reallocating unexpended funds. Ms. Garcia responded that unused funds are carried over to the following year.

Mr. Datorre inquired about the status of Florida International University's (FIU) contract.

She explained that the current delays were due to contract legalities between FIU and SFWIB/ CSSF. Mr. Datorre recommended issuing an official deadline to finalize the issues.

There was continued discussion.

3. Information – Bank Reconciliation for May 2015

Vice-Chairman Perez introduced the item and Ms. Garcia further discussed.

No further questions or discussions.

5. Indirect Cost Rate

Vice-Chairman Perez introduced the item. Ms. Garcia further discussed and explained in detail the new process.

No further questions or discussions.

6. Recommendation as to Approval to accept \$100,000 from the City of Miami Gardens for the Summer Youth Employment Program

Vice-Chairman Perez introduced and read the item into record staff's recommendation for the Council's approval to recommend to the board to accept \$100,000 from the City of Miami Gardens for the Summer Youth Employment Program.

Vice-Chairman Perez asked staff to confirm whether if this is to accept or allocate \$100,000. Ms. Garcia confirmed it is to accept funds sponsored by the City of Miami Gardens. Vice-Chairman Perez inquired about total program costs. Ms. Garcia responded \$130,000 of which the \$30,000 would be paid by SFWIB/CSSF to cover administrative costs associated with the program.

Mr. Datorre inquired about the time period for this year's Summer Youth Employment program. Both Ms. Garcia and Ana Someillan, executive director of Adults Mankind Organization, Inc. explained that the program had been extended to August 15, 2015. Vice-Chairman Perez asked whether the amount to be accepted is a reimbursement due to the fact the program has already ended. Ms. Someillan responded, "Yes." Mr. Perez inquired about this year's program outcome. Ms. Someillan responded that the program was a great success as there were a total of 98 participants recruited; 96 from those recruited, completed 96 hours of work. On average, a total of 119 work hours were completed by youth employees. Vice-Chairman Perez asked whether this was a "Public Works" program where salaries were reimbursed. Ms. Someillan explained that it was a summer work experience for youth ages 14 to 17. He also inquired about the types of jobs that were offered. Ms. Someillan responded that employment locations were at summer camps, retail stores, and administration offices.

Executive Rick Beasley appeared before the Council and explained in detail the funding of this year's program.

This item had been recommended to the full Board by consensus of the members present.

7. Recommendation as to approval to allocate \$30,000 in TANF funds to Adult Mankind Organization, Inc. for the Management of the City of Miami Gardens Summer Youth Program

Vice-Chairman Perez introduced Executive Director Rick Beasley who further discussed.

This item had been recommended to the full Board by consensus of the members present.

8. Recommendation as to Approval to allocate \$150,000 in WIOA (Adult/Dislocated) funds for the Employ Miami-Dade Initiative to the City of Miami (City of Miami Career Center)

Vice-Chairman Perez introduced the item and read into record staff's recommendation for the Council's approval to recommend to the Board to allocate an amount not to exceed \$150,000 to the City of Miami Career Center for the Employ Miami-Dade initiative.

Mr. Datorre asked whether City of Miami Career Center is tasked with overseeing the program. Mr. Beasley responded, “Yes” and he commended the center for doing an outstanding job. He provided further details on program successes.

Vice-Chairman Perez asked whether additional entities could be added. Mr. Beasley provided further details.

Vice-Chairman Perez inquired about the Circle of Brotherhood and Mr. Beasley provided a brief description of the organization.

Vice-Chairman shared his concern regarding the success rate that had been detailed in the item. SFWIB Assistant Director of Finance provided further details.

Mr. Datorre inquired about payments and criteria. Mr. Alonso responded that providers are paid based on direct placements.

Mr. Scott shared with the Council how graduation rates could possibly improve if union apprenticeships are implemented.

This item had been recommended to the full Board by consensus of the members present.

9. Recommendation as to Approval to allocate \$5,000 in TANF funds to Experience Aviation to purchase slots for the SAFEE Aviation Summer Camp Program.

Vice-Chairman Perez introduced the item and read into record staff’s recommendation for the Board’s approval to allocate \$5,000 in TANF funds to Experience Aviation to Purchase slots for the SAFEE Aviation Summer Camp Program. Both Mr. Alonso and Mr. Beasley provided details of the program.

This item had been recommended to the Board by consensus of the members present.

10. Recommendation as to Approval to allocate \$125,000 in TANF funds to TSIC, Inc. to support the programmatic and administrative costs of the Take Stock in Children Scholarship Program

Vice-Chairman Perez introduced the item and read into record staff’s recommendation for the Board’s approval to allocate \$125,000 in TANF funds to TSIC, Inc. to support the programmatic and administrative costs of the Take Stock in Children Scholarship Program. Mr. Beasley provided further details.

Vice-Chairman Perez inquired about the amount that had been given prior year. Mr. Beasley responded that a total of \$500,000 had been given in scholarship funds.

Mr. Datorre inquired about the process of issuing scholarships to qualified individuals. Mr. Beasley provided further details.

This item had been recommended to the full Board by consensus of the members present.

The Council continued their discussion related to item#8 (Employ Miami-Dade Program)

There being no further business to come before the Committee, the meeting adjourned at 9:30am.



SFWIB FINANCE AND EFFICIENCY COUNCIL

DATE: 10/15/2015

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: FINANCIAL STATEMENTS

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG, TIMELY REPORTING STANDARDS**

STRATEGIC PROJECT: **Set Standards on Performance Measures Reporting**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, that its assets are protected, and that the Board's resources are used appropriately and accounted for sufficiently. Accordingly, the attached un-audited financial report for the month of August, 2015 is being presented for review by the Council members.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT



SFWIB FINANCE AND EFFICIENCY COUNCIL

DATE: 10/15/2015

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: BANK RECONCILIATION

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG, TIMELY REPORTING STANDARDS**

STRATEGIC PROJECT: **Set Standards on Performance Measures Reporting**

BACKGROUND:

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

Based on the Internal Control Procedures recommended by the Department of Economic Opportunity of the State of Florida, the Finance Committee at its April 2, 2009, meeting requested a monthly cash reconciliation report be provided at every Committee Meeting. Accordingly, the attached cash reconciliation for the month of August 2015 is being presented for review by the Council members.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

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

Reconciliation Date: 8/31/15

Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	(147,970.49)	
Less Checks/Vouchers Drawn	(4,111,552.15)	219
Plus Deposits		
Checks Voided	5,087.34	3
Deposits	4,969,315.48	41
Plus Other Items	(243.13)	1
Unreconciled Items:		
Ending Book Balance	<u><u>714,637.05</u></u>	
Bank Balance	2,604,907.29	
Less Checks/Vouchers Outstanding	(1,890,270.24)	87
Other Items:		N/A
Plus Deposits In Transit		
Transfer to operating		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>714,637.05</u></u>	
Unreconciled difference	<u><u>0.00</u></u>	

Prepared by: Odell J. Ford Jr. 9/3/15
Odell J. Ford Jr.

Approved by: [Signature] 9-4-15



SFWIB FINANCE AND EFFICIENCY COUNCIL

DATE: 10/15/2015

AGENDA ITEM NUMBER: 5

AGENDA ITEM SUBJECT: FISCAL AUDIT UPDATE

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG, TIMELY REPORTING STANDARDS**

STRATEGIC PROJECT: **Set Standards on Performance Measures Reporting**

BACKGROUND:

On July 17, 2015, the South Florida Workforce Investment Board (SFWIB) approved the negotiation of a contract with TCBA Watson Rice, LLP for the performance of an external independent audit of the agency's financial records and reports for Program Year 2014-15. Subsequently, SFWIB staff met with members of the Audit Management Team and the attached Audit Status Update is being provided for the Committee to review

FUNDING: All Funding Streams

PERFORMANCE: N/A

ATTACHMENT

**CAREER SOURCE SOUTH FLORIDA
ENTRANCE CONFERENCE AGENDA
6/30/2015 AUDIT
August 25, 2015**

Audit Team Management Team:

Ronald Thompkins, Partner, BCA Watson Rice LLP
 Tim Watson, Partner, BCA Watson Rice LLP
 Carshena Allison, Principal, BCA Watson Rice LLP
 Rhea Rivera, Senior Associate, BCA Watson Rice LLP
 Joy Edwards, Associate

Client Management Team:

Mr. Rick Beasley, Chief Executive Director
 Gus Alonso, Assistant Director of Finance
 Christine Garcia, Controller

- I. Introductions
- II. Current Issues
 - Any organizational change? - **None**
 - New grants and contracts? - **None**
 - Implementation of the Super Circular – **2016 Indirect cost / procurement**
 - Adoption of new accounting policies? – **capitalization threshold increased to \$5k for 2016**
- III. _Any Management concerns - **None**
- IV. Audit timetable

Description	Proposed Date	Remarks
Receipt of Pre-Audit Items – Final fieldwork	9/14/15	
Start of final fieldwork	9/28/2015	
End of final fieldwork	10/19/2015	
Exit Conference	10/19/15	
Draft of FS & Notes to Auditors	9/28/15	
Engagement & Concurring Partner review period on FS	10/19/15	
BCA WR's Comments on Reports to CSSF (opinion date)	10/19/15	
Comments back from CSSF	10/26/15	
Review with Executive Director	After 10/26/15	Will finalize date based on calendar availability
Review` with Finance Committee	12/18/15	
Issuance of Report	1 ST Week of November	
FAC Submission	12/18/15	

**CAREER SOURCE SOUTH FLORIDA
ENTRANCE CONFERENCE AGENDA
6/30/2015 AUDIT
August 25, 2015**

V. Other Matters

- IT Evaluation – *contact: Marion Smith*
- SAS 99 Interview Schedules – *coordinate with Antoinette and Adela*
- Related party confirmations – *send out electronically; obtain e-mail addresses from Adela*

VI. Closing



SFWIB FINANCE AND EFFICIENCY COUNCIL

DATE: 10/15/2015

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: DEO FISCAL MONITORING REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG, TIMELY REPORTING STANDARDS**

STRATEGIC PROJECT: **Set Standards on Performance Measures Reporting**

BACKGROUND:

On August 17, 2015 the Department of Economic Opportunity (DEO) of the State of Florida released a report on the results of the financial monitoring services performed on SFWIB/CSSF for the first three quarters of fiscal year 2014-15.

The monitoring procedures DEO performed included tests of transaction details, file inspection and inquiries that determined whether appropriate internal control procedures were in place. The results disclosed no findings.

FUNDING: All Funding Streams

PERFORMANCE: N/A

ATTACHMENT

2014-15 Financial Compliance Monitoring Report
CareerSource South Florida
Regional Workforce Board No. 23

Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity

August 17, 2015

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



2014-15 Financial Compliance Monitoring Report
CareerSource South Florida
Regional Workforce Board No. 23
Period Reviewed: July 1, 2014 – June 30, 2015

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I. MONITORING RESULTS

The Bureau of Financial Monitoring and Accountability (FMA) performed financial monitoring procedures based on the DEO 2014-15 RWB Financial Monitoring Tool. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries (1) to determine the status of recommendations from the prior year monitoring visit(s) and (2) to adequately support current year findings, issues of non-compliance and observations. Detailed information for these items is disclosed in the following section of this report.

Summarized below are the results of testing by category as detailed in the DEO 2014-15 RWB Financial Monitoring Tool for the 1st and 3rd Tri-Annual Desk Reviews and 2nd Tri-Annual Onsite Review:

2014-15 Monitoring Results				
Category	Current Year Findings	Current Year Issues of Non-Compliance	Current Year Observations	Current Year Technical Assistance Provided
1.0 – Prior Year Corrective Action Follow-Up	-	-	-	-
2.0 – Financial Management Systems	-	-	-	-
3.0 – Internal Control Environment	-	-	-	-
4.0 – Cash Management and Revenue Recognition	-	-	-	-
5.0 – OSMIS Reporting and Reconciliation	-	-	-	-
6.0 – Prepaid Program Items	-	-	-	-
7.0 – General Ledger and Cost Allocation Statistics	-	-	-	-
8.0 – Payroll and Personnel Activity Report (PAR) Testing	-	-	-	-
9.0 – ETA Salary and Bonus Cap	-	-	-	-
10.0 – Individual Training Accounts (ITAs)	-	-	-	-
11.0 – Purchasing	-	-	-	-
12.0 – Contracting / Contract Monitoring	-	-	-	-
13.0 – Subawarding / Subrecipient Monitoring	-	-	-	-
14.0 – Property Management	-	-	-	-
15.0 – Disbursement Testing	-	-	-	-
Implementation of the New Uniform Guidance Regulations	-	-	-	1
TOTAL	-	-	-	1

II. FINDINGS

1st Tri-Annual Review

There were no findings during the 1st review period.

2nd Tri-Annual Review

There were no findings during the 2nd review period.

3rd Tri-Annual Review

There were no findings during the 3rd review period.

III. ISSUES OF NON-COMPLIANCE

1st Tri-Annual Review

There were no issues of non-compliance during the 1st review period.

2nd Tri-Annual Review

There were no issues of non-compliance during the 2nd review period.

3rd Tri-Annual Review

There were no issues of non-compliance during the 3rd review period.

IV. OBSERVATIONS

1st Tri-Annual Review

There were no observations during the 1st review period.

2nd Tri-Annual Review

There were no observations during the 2nd review period.

3rd Tri-Annual Review

There were no observations during the 3rd review period.

V. TECHNICAL ASSISTANCE

1st Tri-Annual Review

No technical assistance was necessary during the 1st review period.

2nd Tri-Annual Review

Technical Assistance Item # 1

Category: Implementation of the New Uniform Guidance Regulations

Condition: On December 19, 2014, the Department of Labor (DOL) issued its Final Rule entitled *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR Part 2900) adopting the OMB Rule (2 CFR Part 200) with DOL Exceptions and issued Training and Employment Guidance Letter (TEGL) No. 15-14 to provide guidance to Employment and Training Administration (ETA) grantees. During our review of the current policies and procedures related to purchasing, contracts, subawards, and property records, we noted several changes will be needed to comply with the new Uniform Guidance.

Technical Assistance/Recommendation: DEO discussed some changes that should be implemented to comply with the new Uniform Guidance during the site visit and recommended that the RWB update its policies and procedures over purchasing, contracting, subawarding, and property management/property records to ensure compliance with the Uniform Guidance (2 CFR Part 200) and DOL Exceptions (2 CFR Part 2900).

3rd Tri-Annual Review

No technical assistance was necessary during the 3rd review period.