



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE AND EFFICIENCY
COUNCIL MEETING
THURSDAY, October 18, 2018
8:00 A.M.**

Doubletree by Hilton Miami Airport Hotel &
Convention Center
711 NW 72nd Avenue
Miami, Florida 33126

AGENDA

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
 - A. February 15, 2018
 - B. April 19, 2018
 - C. June 21, 2018
 - D. August 16, 2018
3. Information – Financial Report – July 2018
4. Information – Bank Reconciliation August 2018 and September 2018
5. Information – Fiscal Monitoring Activity Report
6. Information – Department of Economic Opportunity Monitoring Report
7. Information – DEO 2018-19 Internal Controls Questionnaire and Assessment

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



SFWIB FINANCE AND EFFICIENCY COUNCIL

AGENDA ITEM NUMBER: 2A

DATE: August 16, 2018 at 8:00AM

AGENDA ITEM SUBJECT: MEETING MINUTES

February 15, 2018 at 8:00am

Doubletree by Hilton Miami Airport Hotel &

Convention Center

711 NW 72nd Avenue

Miami, FL 33126

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. Datorre, Robert 5. Scott, Kenneth 	<ol style="list-style-type: none"> 6. Adrover, Bernardo 7. Davis-Raiford, Lucia 8. Maxwell, Michelle <p>SFW STAFF Garcia, Christine</p>	<p>Farinas, Irene – <i>Adults Mankind Organization, Inc.</i></p> <p>Someillan, Ana – <i>Adults Mankind Organization, Inc.</i></p>

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Finance & Efficiency Council (FEC) Chairman Gibson called the meeting to order at 8:47am and requested a moment of silence for all that lost their lives during the recent school shooting at Stoneman Douglas High School. Quorum of members present had not been achieved.

3. Information – Financial Report – December 2017

Chairman Gibson introduced the item and newly promoted SFWIB Assistant Director of Finance Christine Azor further presented.

Budget Adjustment:

Revenue: There were no revenue adjustments

Expenses:

- Headquarter Costs decreased - \$236,332
- Refugee Services Increased - \$236,332
- Training and Support Services increased - \$152,790
- Other Programs and Contracts decreased - \$152,790

Explanation of Significant Variances

1. Training and Support Services – 16.1% versus 50%
2. Other Programs & Contracts - 2.3% versus 50% due to more emphasis has

Chairman Gibson questioned the 2.3% for Other Programs & Contracts and Ms. Azor further explained.

[Mr. Roberto Datorre arrived]

[Quorum had been verified; **No quorum**]

Chairman Gibson inquired about the NEG and Ms. Azor explained that it's the National Emergency Grant and the partnerships with the various entities. He requested additional details and she explained that those were clean up efforts as a result of the recent hurricane.

She additionally provided contract updates for the following programs/entities:

- Employ Miami-Dade (City of Miami)
- Future Bankers
- Take Stock in Children (TSIC)
- Mission United with United Way of Miami-Dade

There was continued discussion.

SFWIB Vice-Chairman Perez requested additional details on the delayed progress of Employ Miami-Dade's contract. Ms. Azor explained the delays. Mr. Perez asked whether Mr. Beasley can further explain the delays.

Mr. Datorre inquired about a similar contract that also did not materialized and the members of the Council explained that it was Florida International University's (FIU) contract. Both Ms. Azor and Mr. Scott explained.

Ms. Azor continued her review of the Agency summary detailed in the Financial Report.

Mr. Perez questioned the slowdown in expenditures. Ms. Azor further explained that the figures would possibly change once the budget adjustments were approved.

There was continued discussion.

4. Information – Bank Reconciliation – November 2017 and December 2017

Chairman Gibson introduced and Ms. Azor further presented.

No further questions or discussions.

5. Information – Fiscal Monitoring Activities Reports

Chairman Gibson introduced the item and Ms. Azor further presented.

Chairman Perez inquired about the disallowances and Ms. Azor additional explained. He asked whether if it was possibly an accountant error and Ms. Azor explained that it wasn't anything major. Vice-Chairman inquired about current disallowance thresholds and Ms. Azor further explained.

No further questions or discussions.

6. Recommendation as to Approval of an Adjustment of the PY2017-18 Budget

Chairman Gibson introduced the item and Ms. Azor further presented and read the item into record.

No further questions or discussions.

[SFWIB Chairman Jeff Bridges arrived; **Quorum Achieved**]

SFWIB Chairman Bridges moved the approval of an Adjustment of the PY 2017-18 Budget. Motion seconded by Mr. Roberto Datorre; **Motion Passed Unanimously**

7. Recommendation as to Approval to Accept funds for the City of Homestead Summer Youth Employment Program

Chairman Gibson introduced the item and Ms. Azor further presented.

Chairman Bridges moved the approval to accept funds for the City of Miami Gardens Summer Youth Employment Program. Motion Seconded by Mr. Roberto Datorre; **Motion Passed Unanimously**

Vice-Chairman Perez verified whether if the approval was to accept the funds for the City. Mr. Beasley responded, “Yes” then further explained.

8. Recommendation as to Approval to Accept Funds for the City of Miami Gardens Summer Youth Employment Program

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

Vice-Chairman Perez moved the approval to accept funds for the City of Miami Gardens Summer Youth Employment Program. Motion seconded by Mr. Kenneth Scott; **Motion Passed Unanimously**

2. Approval of Finance and Efficiency Council Meeting Minutes of August 17, 2017 and October 19, 2017

Chairman Bridges moved the approval of FEC Meeting Minutes of August 17, 2017 and October 19, 2017; Motion seconded by Mr. Roberto Datorre; **Further Discussion(s):**

Vice-Chairman Perez requested a status on current contract negotiations with Employ Miami-Dade and Mr. Beasley provided updates.

Chairman Gibson asked whether the results of current delays have been resolved and Mr. Beasley stated that it’s currently in progress.

Vice-Chairman Perez also inquired about additional scholarships being offered by the State of Florida. Mr. Beasley provided an update. Vice-Chairman Perez additionally requested if the scholarships are transferable and Mr. Beasley responded, “Yes” and further explained they would be reassigned.

Chairman Bridges inquired about the reassignment process and Mr. Beasley further explained.

He additionally noted that Big Brothers Big Sisters would be the host for Take Stock in Children (TSIC).

Motion Passed Unanimously

New Business (es):

Mr. Beasley shared with the Council CSSF's current investments in the TechHire program at Big Brothers Big Sisters (where meetings had been held).

There being no further business to come before the Council, the meeting adjourned at 8:47am.



SFWIB FINANCE AND EFFICIENCY COUNCIL

AGENDA ITEM NUMBER: 2B

DATE: October 18, 2018 at 8:00AM

AGENDA ITEM SUBJECT: MEETING MINUTES

April 19, 2018 at 8:00am
 Doubletree by Hilton Miami Airport Hotel &
 Convention Center
 711 NW 72nd Avenue
 Miami, FL 33126

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. Datorre, Robert 5. Maxwell, Michelle 6. Scott, Kenneth 	<ol style="list-style-type: none"> 7. Adrover, Bernardo 8. Davis-Raiford, Lucia <p>SFW STAFF Beasley, Rick Garcia, Christine Perrin, Yian</p>	

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Finance & Efficiency Council (FEC) Chairman Gibson called the meeting to order at 8:20am and welcomed all those present. Quorum of members present had not been achieved.

2. Approval of Finance and Efficiency Council Meeting Minutes of August 17, 2017 and October 19, 2017

Item deferred due to lack of quorum.

3. Information – Financial Report – October 2017

Chairman Gibson introduced the item and SFWIB Executive Director Rick Beasley announced Ms. Azor's recent promotion to Finance Assistant Director/Comp Controller. Mr. Beasley commended her work and length of years with CareerSource South Florida, currently a total of 13. He also announced that the assistant comp controller (in Ms. Azor's former position) will be advertised soon.

The members of the Council congratulated Ms. Azor on her promotion.

Ms. Azor later presented the following:

Budget Adjustment:

Revenue: No Revenue adjustments

Expenses:

Youth – Decreased by (\$4,250) due to a transfer to Training and Support Services for the same amount.

Explanation of Significant Variances

1. Training and Support Services 27% versus 67%
2. Other Programs and Contracts 2% versus 67%

Chairman Gibson inquired about pending projects and Ms. Azor provided details.

He also inquired about the amount of program funds that would potentially be carried over to the following year. She responded a total of three to four contracts that would be carried over to the following year due program kick off date. She gave an example of a contract with Miami-Dade County Public Schools Summer Youth Internship.

Chairman Gibson inquired about Future Bankers Contract which showed that it was pending DEO's approval and Ms. Azor provided details.

She continued with the review of variances and the continuation of new projects.

Chairman Gibson inquired about the total amount of pending projects that would potentially carryover.

Mr. Datorre inquired about the status of a contract with United Way of Miami-Dade. Mr. Beasley provided updates. Mr. Datorre inquired about the approval process and Mr. Beasley further explained. He additionally inquired about program timeline.

No further questions or discussions.

5. Information – Bank Reconciliation - October 2017

Chairman Gibson introduced the item and Ms. Azor further presented.

Chairman Gibson inquired about wire transfers.

No further questions or discussions.

4. Information – Bank Reconciliation – February 2018 and March 2018

Mr. Gibson introduced and Mr. Alonso further discussed.

5. Information – Fiscal Monitoring Activity Report

Chairman Gibson introduced the item and Ms. Azor further presented.

Ms. Maxwell inquired about a prior issue where several providers did not include CSSF's logo in their business correspondences. Ms. Azor provided further details.

No further questions or discussions.

6. Information – Preliminary In-State Allocations

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

Mr. Beasley briefly discussed potential referral and assessment services that could be provided via phone.

\$31.8 million in new funding.

No further questions or discussions.

7. Recommendation as to Approval to Accept Additional National Emergency Grant Funds

Chairman Gibson introduced the item and Ms. Azor further presented.

Mr. Datorre inquired about the details of the program and. Ms. Azor further explained.

No further questions or discussions.

8. Recommendation as to Approval to De-obligate National Emergency Grant funds

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

Ms. Maxwell asked whether if de-obligated funds could be deferred. Ms. Azor further explained.

Mr. Datorre requested additional details on the purpose for providing grant funds to the regions. Ms. Azor explained as well as Mr. Beasley.

He further asked whether if there wasn't any additional need for this particular service. Mr. Beasley further explained. Ms. Maxwell also explained the challenges in the Keys as well regarding the use of available grant funds.

Mr. Gibson inquired about the various businesses that are willing to provide housing for their employees. Mr. Beasley provided details on this new trend.

Mr. Beasley briefly explained that we can only contract with government agencies as contracting with businesses are restricted due to contract clauses.

Mr. Beasley explained the objective is about restoration.

There was continued discussion.

Ms. Maxwell shared with the Council regarding the challenges of hiring qualified individuals.

There was continued discussion related to marketing tools.

Chairman Gibson inquired about the next scheduled meeting and Mr. Beasley provided an update, as well as information on this year's summer youth program initiatives and leveraging resources in order to recruit more youth participants for the program.

9. Recommendation as to Approval to Accept Wagner Peyser Cooperative Outreach Program Funds

Chairman Gibson introduced the item and Ms. Azor further presented.

Item recommended to the full board by consensus of the members present.

10. Recommendation as to Accept Additional Veteran Funds

Chairman Gibson introduced the item and Ms. Azor further presented

Mr. Datorre inquired about purpose of additional funds. Mr. Beasley provide further details.

No further questions or discussions.

Item moved to the full board by the consensus of the members present.

11. Recommendation as to Approval to Allocate Funds to Extend the National Emergency Grant Program

Chairman Gibson introduced the item and Ms. Azor further presented.

Chairman Gibson inquired about the details of the processes for the NEG (National Emergency Grant Program). Mr. Beasley provided further details.

Chairman Gibson asked whether if there were any other municipalities within this region that requested partnerships. Mr. Beasley provided further details.

Ms. Maxwell gave a brief update on the current status of Federal Emergency Management Agency (FEMA).

Item moved the full board by consensus of the members present.

Mr. Scott shared his concern regarding his concern of U.S. funding.

There being no further business to come before the Council, the meeting adjourned
At 9:16am



SFWIB FINANCE AND EFFICIENCY COUNCIL

AGENDA ITEM NUMBER: 2C

DATE: DATE: October 18, 2018 at 8:00AM

AGENDA ITEM SUBJECT: MEETING MINUTES

June 21, 2018 at 8:00am

Doubletree by Hilton Miami Airport Hotel &
Convention Center

711 NW 72nd Avenue

Miami, FL 33126

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. Bridges, Jeff 3. Scott, Kenneth 	<ol style="list-style-type: none"> 4. Gibson, Charles A, <i>Chairman</i> 5. Adrover, Bernardo 6. Datorre, Robert 7. Davis-Raiford, Lucia 8. Maxwell, Michelle <p>SFW STAFF Beasley, Rick Garcia, Christine Perrin, Yian</p>	<p>Someillian, Ana – <i>Adult Mankind Organization, Inc. (AMO)</i></p>

Agenda items are displayed in the order they were discussed.

Draft

1. Call to Order and Introductions

FEC Council Vice-Chairman Andy Perez called the meeting to order at 8:19am. Asked all those present and noted that a quorum of members had not been achieved.

2. Approval of Finance and Efficiency Council Meeting Minutes of February 15, 2018 and April 19, 2018

Deferred due to lack of quorum.

3. Information – Financial Report – April 2018

Vice-Chairman Perez introduced the item and SFWIB Assistant Finance Director Christine Garcia further presented.

Executive Director Rick Beasley appeared before the Council responded to the various questions.

4. Information – Bank Reconciliation – April 2018 and May 2018

Vice-Chairman Perez introduced the item and Ms. Azor further presented.

Ms. Azor responded to the various questions.

5. Information – Fiscal Monitoring Activity Reports

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

6. Recommendation as to Approval to Accept Additional State of Florida Department of Economic Opportunity Workforce Funding

Ms. Azor introduced the item.

The consensus of the members present moved the item to the full Board for approval.

Mr. Beasley responded to the various questions and concerns related to expenditures.

The consensus of the members present move the item to the full Board for approval.

7. **Recommendation as to Allocate Funds for the Pre-Apprenticeship Internship Program**

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

The consensus of the members present moved the item to the full Board for approval.

8. **Recommendation as to Approval of SFWIB to provide direct Employment and Training Services**

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

The consensus of the members present moved the item to the full Board for approval.

6. **Recommendation as to Approval of the 2018-2019 Budget**

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

Mr. Beasley responded to the various questions.

The Consensus of the members present moved the item to the full Board for approval.

7. **Recommendation as to Approval to Allocate Funds for the Miami-Dade County Public Schools Pre-Apprenticeship Program**

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

Mr. Beasley responded to the questions.

The consensus of the members present moved the item to the full Board for approval.

8. Recommendation as to Approval to Allocate Funds for the TechHire Internship Program

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

Mr. Beasley responded to the questions.

The consensus of the members present moved the item to the full Board for approval.

9. Recommendation as to Approval to Allocate Funds for the CSSF TechHire Summer Bootcamp Stipends

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

Mr. Beasley responded to the questions.

The consensus of the members present moved the item to the full Board for approval.

There being no further business to come before the Council, the meeting adjourned at 9:01am.



SFWIB FINANCE AND EFFICIENCY COUNCIL

AGENDA ITEM NUMBER: 2D

DATE: DATE: October 18, 2018

AGENDA ITEM SUBJECT: MEETING MINUTES

August 16, 2018 at 8:00am
 Big Brothers Big Sisters of Miami
 550 NW 42nd Avenue
 Miami, FL 33126

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. Lampon, Brenda 5. Wensveen, John 	<ol style="list-style-type: none"> 6. Adrover, Bernardo 7. Datorre, Roberto 8. Davis-Raiford, Lucia 9. Maxwell, Michelle 10. Scott, Kenneth <p>SFW STAFF Alonso, Gustavo Garcia, Christine</p>	<p>Someillan, Ana – <i>Adults Mankind Organization, Inc.</i></p>

Agenda items are displayed in the order they were discussed.

1. Call to Order and Introductions

Finance & Efficiency Council (FEC) Chairman Gibson called the meeting to order at 8:25am and welcomed all those present. Quorum of members present had not been achieved.

2. Approval of Finance and Efficiency Council Meeting Minutes of February 15, 2018, April 19, 2018 and June 21, 2018

Deferred

3. Information – Financial Report – June 2018

Chairman Gibson introduced the item and SFWIB Assistant Director of Finance Gus Alonso further presented.

Budget Adjustment:

- No revenue adjustments

Revenue:

- Youth Services – \$51,224 net increase
- Training and Support Services – (\$14,565)

Explanation of Significant Variances:

1. Revenues - 68.4% versus 100%
2. Adult Services - 62.1% versus 100%
3. Refugee Services – 73.8%versus 100%
4. Training and Support Services – 51.9% versus 100%
5. Other Programs and Contracts – 61.2% versus 100%

Chairman Gibson shared his concern regarding training and services percentages and Ms. Azor explained it is expected to increase by the end of the fiscal year.

Ms. Lampon inquired about the original allocation for summer youth program and Ms. Azor provided details.

Chairman Gibson inquired about Refugee Employment and Training Allocation as well as Adult Programs. Ms. Azor provided details.

Vice-Chairman Perez inquired about the National Emergency Grant Funds and Ms. Azor provided details. He later requested if a waiver can be request. Ms. Azor responded that she would check.

Executive Director Rick Beasley appeared before the Council and provided details.

There was continued discussion.

Chairman Gibson requested all funds be fully exhausted prior to the end of the program year in order to ensure services are provided in Miami-Dade and Monroe counties. He further requested an update report and Ms. Azor assured it would be provided.

4. Information – Bank Reconciliation – June 2018 and July 2018

Mr. Gibson introduced and Ms. Azor further discussed.

No further questions or discussions.

5. Information – Fiscal Monitoring Activity Report

Chairman Gibson introduced the item and Ms. Azor further presented.

No further questions or discussions.

6. Recommendation as to Approval to Update the Accounting Polies and Procedures

Chairman Gibson introduced the item. Ms. Azor further presented.

Chairman Gibson inquired about the number of members noted in the report. Executive Director Rick Beasley appeared before the Council and explained.

Item moved by consensus of the members present.

7. Recommendation as to Approval to Accept Additional State of Florida Department of Economic Opportunity Workforce Funding

Chairman Gibson introduced the item. Mr. Azor further presented and read the item into record. Mr. Beasley provided details.

Item moved by consensus of the members present.

8. Recommendation as to Approval to Allocate Funds to Miami-Dade County Public Schools for Commercial Foods Culinary Arts Training

Chairman Gibson introduced the item. Mr. Azor further presented and read the item into record. Mr. Beasley provided details.

SFWIB Chairman Bridges who would oversee this initiative and Mr. Beasley explained M-DCPS.

SFWIB Vice-Chairman Perez requested additional details and Mr. Beasley further explained.

Item approved by consensus of the members present.

9. Recommendation as to Approval to Allocate Funds to Miami Dade County Public Schools for Construction Technology and Private Security Officer Training

Chairman Gibson introduced the item. Mr. Beasley further presented and read the item into record. Mr. Beasley provided details.

The Council inquired about the location and Mr. Beasley provided details.

Item approved by consensus of the members present.

10. Recommendation as to Approval to Ratify an Allocation of Funding to the Early Learning Coalition (ELC) of Miami-Dade/Monroe, Inc.

Chairman Gibson introduced the item. Mr. Azor further presented and read the item into record. Mr. Beasley provided details.

Item approved by consensus of the members present.

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



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/18/2018

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: FINANCIAL REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently. Accordingly, the attached un-audited financial report for the month of July 2018 is being presented for review by the Board members.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/18/2018

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: BANK RECONCILIATION

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

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

Based on the Internal Control Procedures recommended by the 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 reconciliations for the month of August 2018 and September 2018 is being presented to the Council for review.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

South Florida Workforce Investment Board
Reconcile Cash Accounts

Reconciliation Date: 8/31/18
Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	1,491,154.05	
Less Checks/Vouchers Drawn	(4,994,076.20)	323
Plus Deposits		
Checks Voided		
Deposits	5,523,211.68	33
Plus Other Items:	0.00	
Unreconciled Items:		
Ending Book Balance	<u><u>2,020,289.53</u></u>	
Bank Balance	2,544,174.92	
Less Checks/Vouchers Outstanding	(523,885.39)	59
Other Items:		N/A
Plus Deposits In Transit		
Transfer to operating		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>2,020,289.53</u></u>	
Unreconciled difference	<u><u>0.00</u></u>	

Prepared by: Odell J Ford Jr. 9/11/18
Odell J. Ford Jr.
Finance Administrator

Approved by: Christine Azor 9/11/18
Christine Azor
Asst. Director, Finance

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

**Reconciliation Date: 9/30/18
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	2,020,289.53	
Less Checks/Vouchers Drawn	(2,863,098.98)	282
Plus Deposits		
Checks Voided	1,218.00	2
Deposits	2,063,034.86	20
Plus Other Items:	0.00	
Unreconciled Items:		
Ending Book Balance	<u><u>1,221,443.41</u></u>	
Bank Balance	1,963,626.08	
Less Checks/Vouchers Outstanding	(742,182.67)	99
Other Items:		N/A
Plus Deposits In Transit		
Transfer to operating		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>1,221,443.41</u></u>	
Unreconciled difference	<u><u>0.00</u></u>	

Prepared by: Odell J. Ford Jr. 10/5/18
Odell J. Ford Jr.
Finance Administrator

Approved by: Christine Azor 10/9/18
Christine Azor
Asst. Director, Finance



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/18/2018

AGENDA ITEM NUMBER: 5

AGENDA ITEM SUBJECT: ACTIVITY REPORT -- INTERNAL MONITORING RESULTS

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

At its December 19, 2013 meeting, the Audit Committee members requested that staff include a monitoring activity report at subsequent meetings.

In response to said request, SFWIB staff prepared the attached Internal Fiscal Monitoring Activity Report for Program Year 2018-2019, for the period of July 27, 2018 through September 27, 2018.

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

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CareerSource South Florida (CSSF) Board of Directors Meeting October 18, 2018
Office of Continuous Improvement (OCI) Fiscal Unit
Fiscal Monitoring Activity Report from July 27, 2018 to September 27, 2018
Program Year 18-19

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Comments	Repeat Findings
Cuban American National Council, Inc. (CNC)				
In -School Youth - Contract Period from 7/1/17 to 6/30/18	\$ 407,688	None	Sampled operational expenditures were incorrectly allocated, misclassified, and recorded in the accounting system.	Yes
Out of School Youth - Contract Period from 7/1/17 to 6/30/18	\$ 687,555	None	CNC did not properly identify and record unallowable costs associated with interest charges of \$2,803.89 and \$5.00 late fees in its accounting system.	No
North Miami Beach Career Center - Contract Period from 7/1/17 to 6/30/18	\$ 440,427	None	Sampled payments for operating expenditures and a credit card payments were not remitted to vendors timely.	Yes
North Miami Beach Career Center - Contract Period from 7/1/17 to 6/30/18	\$ 1,294,970	None	A sampled check amount remitted to vendor did not agree with the invoiced amount or the lease agreement contracted amount. Payment Request Forms, although approved, were not consistently dated by the requestor or approver.	Yes
South Miami Career Center - Contract Period from 7/1/17 to 6/30/18	\$ 273,943	None	As of 4/30/18, the Aged Accounts Payable Schedule showed CNC had a total of \$14,363.07 of invoices outstanding for more than sixty (60) days; an indication of cash flow constraints.	Yes
Refugee Employment and Training - Contract Period from 10/1/17 to 9/30/18	\$ 855,835	None	Personnel files for sampled staff did not include documentation to demonstrate required training was completed at the time of the review. There was no documented evidence sampled staff completed the required Confidentiality Acknowledgement Form, and a job description on file was not signed or dated by staff.	Yes
Total Funded	\$ 3,960,418		Required reports were not submitted or uploaded to CSSF's Intranet database within the required time frame.	No
			OCI has performed a review of the RET program clients' case files. The review did not reveal any discrepancies when compared to the information detailed by CNC from CSSF's Balance ScoreCard (BSC) Placement Report Details, Employ Florida (EF) database and documented in sampled case files, RET services billed to and paid by CSSF, and the actual services provided.	No
Early Learning Coalition of Miami-Dade/Monroe, Inc. (ELC)				
Child Care Services - Contract Period from 3/1/18 to 6/30/18	\$ 800,075	None	The review and tests of sampled Transitional Child Care (TCC) eligible customers/children electronic case files and supporting documentation, executed contracts between ELC and child care providers, payments made by ELC to child care providers, and child care services billed to and paid by CSSF, did not reveal any discrepancies. CSSF and OCI would like to commend ELC for the respectable quality of records reviewed, the completeness and maintenance of documentation of TCC eligible customers/children electronic case files sampled, the accuracy of payments to child care providers, for maintaining adequate supporting documentation necessary to verify the existence of contracted providers, as well as the accuracy of the Financial Close Out Package (FCOP).	N/A
Total Funded	\$ 800,075			
OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED				
Final Management Decision Letters Issued: City of Miami and Miami-Dade College				
PLAN OF CORRECTIVE ACTIONS (POCAs) REVIEWED				
Adults Mankind Organization, Inc., Arbor E & T, LLC, City of Miami, and Lutheran Services Florida, Inc.				



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/18/2018

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: 2017-2018 DEO FINANCIAL COMPLIANCE MONITORING REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Department of Economic Opportunity (DEO) of the State of Florida is required under the Workforce Innovation and Opportunity Act (WIOA), Section 184 and other authoritative publications to annually perform monitoring of its sub-recipients. The DEO, Bureau of Financial Monitoring and Accountability used its Financial Monitoring Tool as a guide to conduct the monitoring. The tool provides the framework for monitoring activities performed by DEO as well as the criteria used to monitor.

On August 24, 2018, the DEO released its 2017-2018 Financial Compliance Monitoring Report results for the South Florida Workforce Investment Board dba CareerSource South Florida (CSSF). The monitoring period for CSSF was for the first three quarters of the fiscal year, from July 1, 2017- March 31, 2018.

The monitoring procedures performed included tests of transaction details, file inspections and inquiries to determine if appropriate internal control procedures were in place.

The report concluded that during the monitoring period, there were no findings, no instances of non-compliance, one observation, and one technical assistance.

FUNDING: All Funding Streams

PERFORMANCE: N/A

ATTACHMENT

2017-18 Financial Compliance Monitoring Report
CareerSource South Florida
Local Workforce Development Board No. 23

Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity

August 24, 2018

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



2017-18 Financial Compliance Monitoring Report
CareerSource South Florida
Local Workforce Development Board No. 23
Period Reviewed: July 1, 2017 – March 31, 2018

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I. INTRODUCTION AND MONITORING APPROACH

As set forth in the following authoritative publications, annually the Department of Economic Opportunity (DEO) is required to perform monitoring of its subrecipients:

- Workforce Innovation and Opportunity Act (WIOA), Section 184
- 31 USC 7502(f)(2)(B), Single Audit Act Amendments of 1996, (Pub. L.104-156)
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 20 CFR 667, Administrative Provisions Under Title I of the Workforce Investment Act
- Federal granting agency regulations, including:
 - 29 CFR 95.21 and 97.20, Standards for financial management systems
 - 29 CFR 95.51 and 97.40, Monitoring and reporting program performance

The DEO, Bureau of Financial Monitoring and Accountability (FMA) uses its financial monitoring tool (tool) as a guide to conduct the monitoring. The tool was developed to provide the framework for monitoring activities performed by FMA as well as the criteria used to monitor. This tool was provided to the Local Workforce Development Board (LWDB).

The sample size and selections for each tool objective was based on, but not limited to, a risk assessment performed by FMA and reviews of the monthly general ledger and cost allocation statistics. The risk assessment includes factors such as the funding allocation to each LWDB; results of prior monitoring and audit reports; personnel and staffing changes; and organizational structure. Sample selections assist the monitors in the following:

- Gaining an understanding of the financial management systems processes and assess whether the policies and procedures provide for accurate, current and complete disclosure of the financial results of each grant program.
- Gaining an understanding of the internal control processes and assessing whether the internal controls reasonably assure compliance with federal laws, regulations, and program compliance requirements.
- Determining if appropriate and sufficient cash management and revenue recognition procedures are in place, being followed, and comply with federal and state requirements.
- Determining if the required reconciliations between the financial records and OSMIS/SERA have been appropriately performed on a timely basis and adequately documented.

- Determining if prepaid program items are adequately or accurately safeguarded, managed, tracked and reported.
- Determining if the cost allocations are accurate, supported and consistent with the cost allocation plan.
- Determining if payroll records are properly maintained for employees; if personnel activity reports (PAR) comply with applicable cost principles; and verify salary and benefit costs are charged/allocated to funding sources in accordance with the PAR and the cost allocation plan.
- Determining if salary and bonuses paid to employees and charged to ETA grant programs do not exceed the ETA Salary and Bonus Cap for the calendar year.
- Determining if purchasing/procurement transactions comply with the appropriate federal or state procurement laws, and the organization's procurement policies.
- Determining if the LWDB's contracting process and contract monitoring comply with federal and state requirements, and the organization's contracting policies.
- Determining if the LWDB's subawarding and subrecipient monitoring activities comply with federal requirements, and the organization's policies and procedures.
- Determining if property management activities comply with federal requirements and the organization's policies and procedures.
- Determining if non-payroll related disbursements are reasonable, necessary, allocable and properly recorded in the financial records.

This report was prepared at the conclusion of the Department of Economic Opportunity's (DEO) financial monitoring activities performed for LWDB-23, and included the annual on-site visit, which began on May 29, 2018.

The FMA monitoring team assigned to the LWDB consisted of Tom Abney, Maureen Castaño and Janice Hutchison.

II. ENTRANCE/EXIT CONFERENCE

Entrance Conference

An entrance conference was conducted on-site May 29, 2018, with LWDB staff Rick Beasley, Executive Director; Christine Azor, Director of Finance; and Kendra Walker, Assistant Controller. The purpose of the entrance conference was to discuss the annual monitoring efforts and various monitoring topics.

Exit Conference

An exit conference was conducted, with Christine Azor, at the conclusion of the on-site review and a summary of items noted during the site-visit was provided.

III. MONITORING RESULTS

FMA performed financial monitoring procedures based on the DEO 2017-18 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, other non-compliance issues 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 2017-18 Financial Monitoring Tool:

2017-18 Monitoring Results				
Category	Findings	Issues of Non-Compliance	Observations	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	-	-	-	1
5.0 – OSMIS/SERA Reporting and Reconciliation	-	-	-	-
6.0 – Prepaid Program Items	-	-	-	-
7.0 – General Ledger and Cost Allocations	-	-	-	-
8.0 – Payroll and Personnel Activity Report (PAR) Testing	-	-	-	-
9.0 – ETA Salary and Bonus Cap	-	-	-	-
10.0 – Purchasing	-	-	-	-
11.0 – Contracting / Contract Monitoring	-	-	-	-
12.0 – Subawarding / Subrecipient Monitoring	-	-	1	-
13.0 – Property Management	-	-	-	-
14.0 – Disbursement Testing	-	-	-	-
TOTAL	-	-	1	1

IV. FINDINGS

There were no findings during the monitoring period of July 1, 2017- March 31, 2018.

V. ISSUES OF NON-COMPLIANCE

There were no issues of non-compliance during the monitoring period of July 1, 2017- March 31, 2018.

VI. OBSERVATIONS

Observation #23-18-01

Category: 12.0 Subawarding/Subrecipient Monitoring

Condition: We noted the LWDB was not formally documenting the risk assessment for subrecipients it uses for carrying out the federal awards. While there is adequate oversight and monitoring of the subrecipients, the LWDB should develop and document the risk assessment for its subrecipients.

Criteria: 2 CFR 200.331, Requirements for pass-through entities

All pass-through entities must:

- (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:
- (1) The subrecipient's prior experience with the same or similar subawards;
 - (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program;
 - (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
 - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Recommendation: DEO recommends the LWDB document the assessment of risk posed by its subrecipients using the criteria that's provided in 2 CFR 200.331(b).

LWDB Response: Christine Azor, Assistant Director of Finance “spoke to the CSSF OCI unit and they have indicated the following regarding the Risk Assessment item: Once a contract is executed, the

Service Providers has 30 days to submit a Self-Assessment and Attachment I of our contract. Based on the review of these documents, they do a risk assessment and schedule the monitoring. In instances where the risk assessment was not done, it was due to the fact that the monitoring was scheduled before the Self-Assessment came in for review due to a delay in the execution of the contract.”

VII. TECHNICAL ASSISTANCE

Technical Assistance #23-18-01

Category: 4.0 Cash Management and Revenue Recognition

We noted that check # 57540, \$60.25, dated February 12, 2015 to Broward College is still outstanding. The LWDB indicated it has contacted Broward College several times in an effort to resolve the matter. We recommend the LWDB continue working to with Broward College, in accordance with its policy to resolve the matter of an outstanding payment.



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/18/2018

AGENDA ITEM NUMBER: 7

AGENDA ITEM SUBJECT: 2018-19 INTERNAL CONTROL QUESTIONNAIRE AND ASSESSMENT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

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

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

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

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

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

2018-19 Internal Control Questionnaire and Assessment

Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity

September 14, 2018

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OVERVIEW

Introduction and Purpose

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

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

Definition and Objectives of Internal Controls

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

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

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

Need for Internal Controls

Internal controls help to ensure the direction, policies, procedures, and practices designed and approved by management and the governing board are put in place and are functioning as designed/desired. Internal controls should be designed to achieve the objectives and adequately safeguard assets from loss or

unauthorized use or disposition, and to provide assurance that assets are used solely for authorized purposes in compliance with Federal laws, regulations, and program compliance requirements. Additionally, Title 2, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, § 200.303 Internal controls, states:

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statute, regulations and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state and local laws regarding privacy and obligations of confidentiality.

What Internal Controls Cannot Do

As important as an internal control system is to an organization, an effective system will not guarantee an organization's success. Effective internal controls can keep the right people, such as management and the governing board members, informed about the organization's operations and progress toward goals and objectives. However, these controls cannot protect against economic downturns or make an understaffed entity operate at full capacity. Internal controls can only provide reasonable, but not absolute, assurance the entity's objectives can be met. Due to limitations inherent to all internal controls systems, breakdowns in the internal control system may be caused by a simple error or mistake, or by faulty judgments made at any

level of management. In addition, controls may be circumvented by collusion or by management override. The design of the internal controls system is dependent upon the resources available, which means there must be a cost-benefit analysis performed as part of designing the internal control system.

Five Components of Internal Control

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

Makeup of the ICQ

Subsequent sections of this document emphasize the “17 Principles” of internal controls developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and presented in the

Internal Controls – Integrated Framework. The five components of internal controls listed above are fundamentally the same as the five standards of internal controls and reflect the same concepts the “Standards for Internal Control in the Federal Government” utilizes.

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

It should be noted that entities may have adequate internal controls even though some or all of the listed characteristics are not present. Entities could have other appropriate internal controls operating effectively that are not included here. The entity will need to exercise judgment in determining the most appropriate and cost effective internal controls in any given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements.

Completing the Document

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

Certification of Self-Assessment of Internal Controls

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

CONTROL ENVIRONMENT

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak Strong</i>					
		1	2	3	4	5	
Principle 1. The organization demonstrates a commitment to integrity and ethical values.							
1.	The LWDB's management and board of directors' commitment to integrity and ethical behavior is consistently and effectively communicated throughout the LWDB, both in words and deeds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Included in Board Member Orientation Information
2.	The LWDB has a code of conduct and/or ethics policy that has been communicated to all staff, board members, and outsourced service providers. Provide policy/policy number(s) and page number(s) that address the statement made above.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Included in the New Employee Orientation conducted by Miami-Dade County
3.	When the LWDB hires employees from outside of the organization the person is trained or made aware of the importance of high ethics and sound internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	All new hires attend New Employee Orientation and receive worksite orientation which gives a full overview of all State/County, and internal policies, and procedures. Employees are provided copies of pertinent information for reference, use and training purposes
Principle 2. The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls.							
4.	The board of directors define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management's activities and present alternate views.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
5.	The board of directors and/or audit committee maintains a direct line of communication with the board's external auditors and internal monitors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
6.	The board of directors establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	The CSSF Board is a policy making board. The Executive Director reports to

								the Mayor and deputy Mayor.
Principle 3. Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.								
7.	Management reviews and modifies the organizational structure of the LWDB in light of anticipated changing conditions or revised priorities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
8.	Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
9.	The LWDB management understands the importance of internal controls, including the division of responsibility.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.								
10.	The LWDB provides training opportunities or continuing education to develop and retain sufficient and competent personnel. Describe the Specific Training Offered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	<p>Through Miami-Dade County, employees are encourage to continue their education with Tuition Refund that covers 50% of their classes.</p> <p>All supervisory/professional level employees are required to attend either the Frontline Leadership Development</p> <p>All supervisory/professional level employees are</p> <p>Other classes available are: Certification Courses, Continuing Education, Development Courses, E-Learn</p> <p>A detailed list of classes offered can be found on the Miami Dade County website at:</p>

							http://www.miamidade.gov/humanresources
11.	The LWDB has succession plans for senior management and contingency plans for assignments of responsibilities important for internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	The Executive Director and HR Manager continually monitor and update
12.	For all positions, there are current written job descriptions, reference manuals or other forms of communication to inform personnel of their duties. How Often are Position Descriptions Reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Position descriptions are reviewed on an annual basis, or when a vacancy occurs, or when there are changes to duties.
Principle 5. The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.							
13.	Policies, processes or directives are in place that ensures employees are aware of their role related to internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
14.	The LWDB's structure and tone at the top helps establish and enforce individual accountability for performance of internal control responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
15.	The LWDB has policies, processes and controls in place to evaluate and promote accountability of outsourced service providers (and other business partners) and their internal control responsibilities. Provide policy/policy number(s) and page number(s) that address the statement made above.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Article IV Fiscal Management Section A Internal Controls and Section B Accounting Records of all service provider / partner contracts issued by CareerSource South Florida.

RISK ASSESSMENT

<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
<i>Weak</i>		<i>Strong</i>			
1	2	3	4	5	
Principle 6. The organization specifies with sufficient clarity to enable the identification and assessment of risks relating to objectives.					

16.	Management establishes a materiality threshold for each of its major objectives and identifies risk at each location where the LWDB conducts activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
17.	Management uses operational objectives as a basis for allocating the resources needed to achieve desired operational and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Performance based contracts with clear objectives are established annually.
18.	The LWDB sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
Principle 7. The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.							
19.	Management ensures that risk identification considers internal and external factors and the potential impact on the achievement of objectives. What are three biggest risks affecting the organization, and what mitigating controls are in place?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	This is part of annual Fiscal Audit. Also see response to item 26 & 27.
20.	The LWDB adequately and effectively manages risks to the organization and has designed internal controls in order to mitigate the known risks. What new controls, if any, have been implemented since the prior year and what organizational risks do they mitigate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	SFWIB has had 10 years of clean audits. A new mailbox for Account Payables in Finance has been established. All invoices should be submitted to Finance through US Mail, hand delivery, or through the newly established mailbox. This will mitigate duplication of invoices for payment.
21.	The LWDB's risk identification/assessment is broad and includes both internal and external business partners and outsourced service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	SFWIB maintains both a fiscal and programmatic monitoring staff that

	providers.						performs ongoing risk assessments
Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.							
22.	The LWDB periodically performs an assessment of its exposure to fraudulent activity and how the operations could be impacted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
23.	The LWDB periodically performs an assessment of each of its operating locations' exposure to fraudulent activity and how the operations could be impacted. When was the last assessment performed, and by whom?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	At the beginning of the PY, and during the monitoring by OCI Fiscal Unit for each provider being monitored.
24.	The LWDB's assessment of fraud risks considers opportunities for unauthorized acquisition, use and disposal of assets, altering the reporting records, or committing other inappropriate acts. In the comments/explanations section, provide a narrative of the system/process for safeguarding prepaid program items (i.e. gas cards, visa cards) against unauthorized use/distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Region 23 does not have any prepaid program items.
Principle 9. The organization identifies and assesses changes that could significantly impact the system of internal controls.							
25.	The LWDB has mechanisms in place to identify and react to risks presented by changes in government, regulatory, economic, operating, or other conditions that could affect the achievement of the goals and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	The Executive Director regularly reviews various Workforce related publications to stay abreast of current developments
26.	The most significant risks affecting the LWDB have been identified and controls are designed and implemented that mitigate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	1. Placement payments 2. Segregation of Duties

	risks. Identify three of the most significant internal risks that could impact the achievement of objectives.						3. Safeguarding of Assets
27.	Considering the most significant risks, identified above, have controls been designed and implemented that mitigate risks associated with each. In the comments/explanations section, please elaborate on the mitigating controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<p>1. Criteria has been developed to determine if a placement took place such as the work number, and dates of documentation</p> <p>2. Duties have been segregated in the accounting software where no one person can do a process from beginning to end. There are those who can solely enter Accounts Payable transactions and others who can solely post entries.</p> <p>3. There are controls in place to safeguard assets such as cash and inventory. The bank reconciliation process is segregated and inventory is tagged and inventoried on an annual basis.</p>

CONTROL ACTIVITIES

Self-Assessment of Policies, Procedures, and Processes

<i>Weak</i>		<i>Strong</i>		
1	2	3	4	5

Comments/Explanations

Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

28.	Management control activities consider all the relevant business processes, information technology and locations where control activities are needed, including outsourced service providers and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
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CONTROL ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
	other partners.						
29.	Controls employed by the LWDB include authorizations, approvals, comparisons, physical counts, reconciliations and supervisory controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
30.	The LWDB periodically (e.g., quarterly, semiannually) reviews system privileges and access controls to the different applications and databases within the IT infrastructure to determine whether system privileges and access controls are appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	CSSF conducts four (4) quarterly reviews of users system privileges and job responsibilities, account access is modified or removed as required
Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.							
31.	Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the entity's assets from external threats. In the comments/explanations section, provide a narrative of the process of authorizing access for new employees, revoking access for separated employees, and changes to authorized users commensurate with their changes to their job responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	An email is sent by an approved signatory (Program Supervisor/Center Director) to the CSSF Helpdesk requesting Network access and/or access removal. In addition, security forms are completed for access to State/Local systems
32.	Management has identified the appropriate technology controls that address the risks of using applications hosted by third-parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	CSSF uses various layers of security to help minimize the potential threats and detects suspicious activities to the network. A shutdown, block and notification happens immediately upon noticing non-compliance or threats.

CONTROL ACTIVITIES

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
33.	<p>The LWDB has considered the protection of personally identifiable information (PII), as defined in section 501.171(1)(g)1, F.S., of its employees, participants/clients and vendors, and have designed and implemented policies that mitigate the associated risks.</p> <p>Describe how personally identifiable information of program participants is protected and/or redacted.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<p>A user account is require to access the Management Information Systems. The User Account is created upon request from an approved signatory (Supervisors/Directors) based on the employees job duties. User accounts are reviewed quarterly to ensure access is still needed and/or and the employees task are the same. The systems requires a change of password every 60 days. There are IT policies that cover privacy of information.</p>
Principle 12. The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.							
34.	<p>The LWDB has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources. For tasks lacking the appropriate segregation of duties describe any compensating controls in place in the comments/explanations section.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	

CONTROL ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
35.	<p>Management periodically performs a review of all policies and procedures to determine their continued relevance, consistency, compliance with 2 CFR Part 200 (Uniform Guidance) or other guidance or directives.</p> <p>When did the last in-depth policy review occur; what, if any, policies were updated as a result?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Accounting Policies and Procedures are in place and are reviewed regularly with the Finance Council. The last Accounting Policy and Procedure review was completed in July 2018 and submitted to the Board for approval on 8/16/18. A policy change was made for the receipt of invoices via email. They must be submitted to a new AP email address only.
36.	<p>The LWDB maintains policies and procedures to facilitate the recording and accounting of transactions in compliance with laws, regulations, and provisions of contracts and grant agreements.</p> <p>Provide policy/policy number(s) and page number(s) that address the statement made above.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	IB Chart of Accounts pg 5, ID Authoritative Source pg 8-9, IIIE Monitoring Activities for Service Providers pg 19. VB Budget Monitoring pg 36, IIIC Accounts Payable pg 46-48, VIID Service Provider Payments pg 49-50, VIIE Employee Travel pg 51-52, VIIF Fund Closeout Procedure pg 53, VIIIB Payroll Process pg 58-59, XIA Cost Categories pg 67.

INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of internal controls.							
37.	Federal, state, or grant program rules or regulations are reviewed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	The Executive Director presents an

INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
	by one or more of the following: governing board, audit, finance or other type committee. How often are these reviewed?						update of current rules and regulation at Board meetings
38.	The LWDB considers both internal and external sources of data when identifying relevant information to use in the operation of internal controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
39.	The LWDB's has controls in place to ensure costs are accurately recorded and allocated to the benefiting federal/state fund or grant. In the comments/explanations section, elaborate on the control(s) that ensure costs accurately recorded.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	When a cost can be directly attributed to a particular grant, it is coded to that grant. In instances where an expense directly benefits multiple funding streams, it will be cost allocated, ie facility costs. In instances where a cost cannot be attributed to any particular funding stream(s) and benefits the whole, it will be charged to Indirect Costs.
Principle 14. The organization internally communicates information, including objectives and responsibilities for internal controls, necessary to support the functioning of internal controls.							
40.	Communication exists between management and the board of directors so that both have information needed to fulfill their roles with respect to the LWDB's objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Executive Director maintains constant communication with the Board members
41.	There is a process to quickly disseminate critical information throughout the LWDB when necessary.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	The Executive Director may call a meeting or may forward a memo or email to staff.

INFORMATION AND COMMUNICATION

		Self-Assessment of Policies, Procedures, and Processes					Comments/Explanations
		Weak		Strong			
		1	2	3	4	5	
	Provide a description of the dissemination process.						
42.	Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	They typically go through Human Resources to staff.
Principle 15. The organization communicates with external parties regarding matters affecting the functioning of internal controls.							
43.	The LWDB has a means for anyone to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false statements. Describe the process of how someone could report improprieties. Who receives/processes/investigates, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Employees may report their concerns regarding fraud to any one of the following agencies: the State of Florida OIG's office, Florida Commission on Human Rights, Commission on Ethics & Public Trust, Miami-Dade County's OIG for investigation of improprieties; or CSSF Human Resources who will provide the employee with contact information for each of the aforementioned agencies.
44.	The LWDB has processes in place to communicate relevant and timely information to external parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
45.	The LWDB has processes in place to communicate the results of reports provided by the following external parties: Independent Auditor, DEO Bureau of Financial Monitoring and Accountability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	All such reports are presented to the Board and appropriate sub-committees

INFORMATION AND COMMUNICATION

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
	(FMA), DEO Bureau of One-Stop and Program Support, DEO Office of Inspector General, Florida Auditor General, and Federal Awarding Agencies (USDOL, USDHHS, and USDA) to the Board of Directors.						

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal controls are present and functioning.							
46.	The LWDB periodically evaluates its business processes such as cash management, comparison of budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
47.	The LWDB considers the level of staffing, training and skills of people performing the monitoring given the environment and monitoring activities which include observations, inquiries and inspection of source documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	The monitors are routinely given articles to read related to fraud and operational activities as well as feedback related to their performance.
48.	LWDB management periodically visits Career Center locations and other decentralized locations (including sub-recipients) to determine whether policies and procedures are being followed and functioning as intended. Describe when the most recent visit was performed, by whom, and who were the results communicated to?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Subrecipients are visited once a year by the OCI Fiscal Unit. A formal monitoring report is issued and a follow up on the corrective actions.
Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors,							

MONITORING ACTIVITIES

		<i>Self-Assessment of Policies, Procedures, and Processes</i>					Comments/Explanations
		<i>Weak</i>		<i>Strong</i>			
		1	2	3	4	5	
as appropriate.							
49.	The LWDB management takes adequate and timely actions to correct deficiencies reported by the external auditors, financial and programmatic monitoring, or internal reviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	OCI Fiscal Unit follows up on the Plan of Corrective Actions and issue letter if items cited on the monitoring report are not corrected, until the Plan of Corrective Actions is accepted.
50.	The LWDB monitors sub-recipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the LWDB's board of directors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	Tests on sample basis of the subrecipients' activities are done during the fiscal monitorings. A report is submitted to the Board of Directors at their regular meetings.

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ATTACHMENT A

Department of Economic Opportunity Certification of Self-Assessment of Internal Controls

Local Workforce Development Board: _____

To be completed by the Executive Director:

A self-assessment of internal controls has been conducted for the fiscal period beginning July 1, 2018 (fiscal period 2018/19). As part of this self-assessment, the Internal Control Questionnaire developed by the Department of Economic Opportunity has been completed and is available for review.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

To be completed by the Board Chair or their designee:

I have reviewed the self-assessment of internal controls that was conducted for the fiscal period beginning July 1, 2018 (fiscal period 2018/19).

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Please scan and upload to SharePoint an executed copy of this certification on or before October 15, 2018.