



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

THURSDAY, December 12, 2019

9:30 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 Meeting Minutes
 - a. September 5, 2019
 - b. October 17, 2019
3. Chairman's Report
4. Executive Director's Report
 - a. Executive Director Update
 - b. Recommendation as to Approval of 2020 SFWIB Meeting Calendar
5. Executive Committee
 - a. Information - Direct Employment and Training Services Provider Performance Report
 - b. Information - DCF WAR Reduce the Number of Families in Crisis
 - c. Information - WIOA Local Planning Guidelines
6. Finance and Efficiency Council
 - a. Information - Financial Report – October 2019
 - b. Recommendation as to Approval to Accept Fiscal Year 2018-2019 Audit Reports
7. Global Talent and Competitiveness Council
 - a. Recommendation as to Approval to Allocate Funds for the National Flight Academy Program

South Florida Workforce Investment Board dba CareerSource South Florida is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711.

"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."

- b. Recommendation as to Approval to Allocate Funds to Miami-Dade College for the Future Banker's Training Program
 - c. Recommendation as to Approval to Allocate Funds to the Greater Miami Chamber of Commerce
8. Performance Council
- a. Information - Refugee Employment and Training Program Performance Overview
 - b. Information - Workforce Services Balanced Score Card Report
 - c. Information - Consumer Report Card
 - d. Information - Youth Partners Regional Performance Update

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SOUTH FLORIDA WORKFORCE INVESTMENT BOARD (EMERGENCY MEETING)

AGENDA ITEM NUMBER: 2a

AGENDA ITEM SUBJECT: MEETING MINUTES

DATE: December 12, 2019

Doubletree Hotel – Convention Center
 711 N.W. 72nd Avenue
 Miami, FL 33126

SFWIB MEMBERS IN ATTENDANCE	SFWIB MEMBERS NOT IN ATTENDANCE	SFW STAFF
<ol style="list-style-type: none"> 1. Perez, Andy, <i>Chairperson</i> 2. Gibson, Charles, <i>Vice-Chairman</i> 3. Adrover, Bernardo 4. Bridges, Jeff, 5. Brown, Clarence 6. Chi, Joe 7. Davis-Raiford, Lucia 8. del Valle, Juan-Carlos 9. Ferradaz, Gilda 10. Garza, Maria 11. Gazitua, Luis 12. Ludwig, Philipp 13. Maxwell, Michelle 14. Regueiro, Maria C. 15. Rod, Denis 16. Roth, Thomas 17. Wensveen, John 18. West, Alvin 	<ol style="list-style-type: none"> 19. Brecheisen Bruce 20. Clayton, Lovey 21. Datorre, Roberto 22. Diggs, Bill 23. Huston, Albert Jr. 24. Jordan, Barbara 25. Lampon, Brenda 26. Manrique, Carlos 27. Piedra, Obdulio 28. Russo, Monica 29. Scott, Kenneth 	<p>Beasley, Rick Almonte, Ivan Anderson, Frances Ford, Odell Gilbert, David Gomez, Maria Graham, Tomara Jean-Baptiste, Antoinette Kavehersi, Cheri Liu, Sophia Piedra, Obdulio Smith, Marian Smith, Robert</p>
		<p>Assistant County Attorney (s)</p> <p>Shanika Graves - Miami-Dade County Attorney's office – SFWIB's Legal Counsel</p> <p>Alisha Moriceau- Miami Dade County Attorney's Office – SFWIB's Legal Counsel</p>

OTHER ATTENDEES		
Alicia Santa – <i>Youth Co=Op, Inc.</i> <i>New Horizons South Florida</i>		
<i>Coldiron, Michelle - Monroe County</i>		
Lydia Hymms – <i>Monroe County</i>		
Rodanes, Carlos – <i>New Horizon’s South Florida</i>		

Agenda items are displayed in the order in which they were discussed.

1. Call to Order and Introductions

SFWIB Chairman, Obdulio Piedra called the meeting to order at 9:40a.m., began with introductions and noted that a quorum of members had not been achieved.

2. a. Approval of SFWIB Meeting Minutes of December 13, 2018, February 21, 2019 April 18, 2019 and June 25, 2019

[Juan Carlos del Valle arrived]

Dr. Denis Rod moved the approval of December 13, 2018, February 21, 2019, April 18, 2019 and June 25, 2019 meeting minutes. Motion seconded by Mr. Bernado Adrover; **Motion Passed with Unanimous Consent**

3. Chairman’s Report

Deferred

4. Executive Director’s Report

Mr. Beasley presented his report and each member received a copy. The report contained information on: (1). Federal – Budget & Appropriations; (2) Federal – National Apprenticeship Act; (3) Local - Monroe County Financial Review

- 4a. Executive Director’s Presentation**
- 4. b Miami-Dade Economic Advocacy Trust (MDEAT) Presentation**
- 4c. TechHire YW CA – Cohort Presentation**

He thanked Ms. Gilda Ferradaz and Chairman Perez for attending the event.

[Video presentation]

Special Presentation from a Wyncode Academy participant (graduate).

Chairman Perez thanked all and shared his feedback.

- 5. SFWIB December Board Agenda Items**
- 5a. Ratification of the Approval to allocate Funds for the National Flight Academy**
- 5. b. Ratification of the Approval of New Training Providers and Programs and New Program for an Existing Provider**
- 5.c. Ratification of the approval of an Adjustment to the FY 2018-2019 Budget**
- 5.d. Ratification of the Approval to Release a request for Proposal for the Selection of Workforce Service Providers**
- 5.e. Ratification of the Approval of refugee Services Contractors**
- 5f. Ratification of the Approval to Launch a Career Development Center at St. Thomas University**
- 5g. Ratification of the Approval to Allocate Funds for the MARS Community Development Corporation**
- 5h. Ratification of the Approval to Accept State of Florida Department of Economic Opportunity Workforce Funding**
- 5i. Ratification of the Approval of New Programs for an Existing Training Provider**
- 5j. Ratification of the Approval to Accept and Allocate Funds for the City of Homestead Summer Youth Employment Program**
- 5k. Ratification of the Approval to Accept and Allocate Funds for the City of Miami Gardens Summer Youth Employment Program**
- 5l. Ratification as to Approval of New Programs for an Existing Training Provider**
- 5m. Ratification of the Approval to Accept and Allocate Funds for the City of Opa-Locka Summer Youth Employment Program**

- 5n. Ratification as to Approval to Allocate WIOA Adult and Dislocated Funding for WIOA Retention Payments**
- 5o. Ratification as to Approval of the 2019-2020 Budget**
- 5p. Ratification of the Approval of the SFWIB to Continue to Provide Direct Employment and Training Services**
- 5q. Ratification as to Approval to Allocate Funds to Continue to Operate the SFWIB Special Project Initiatives**
- 5r. Ratification of the Approval to Renew Existing Workforce Services Contract for Program 2018-19**
- 5s. Ratification of the Approval to Renew Existing Youth Services Contract for Program Year 2018-19**

Mr. Beasley presented he above items (5a-5s).

Ms. Maria Garza moved the approval of items 5a to 5s. Motion seconded by Mr. Jeff Bridges; **Motion Passed Unanimously**

[Mr. del Valle stepped out of the meeting room]
[Ms Maria Garza stepped out of the meeting room]
[Ms. Michelle Maxwell stepped out of the meeting room]

6. **Consent Ratification Agenda Items**
- 6a. **Ratification as to Approval to Allocate Funds for the Pre-Apprenticeship Internship Program**
- 6b. **Ratification as to Approval to Allocate Funds for the Pre-Apprenticeship Internship Program**
- 6c. **Ratification of the Approval to Allocate Funds to Miami-Dade County Public School District for he Sumer Youth Internship Program**
- 6d. **Ratification of the Approval to Allocate Funds to Miami-Dade County Public School District for the Summer Youth Internship Program**
- 6e. **Ratification of the Approval of an Allocation to Contract with Monroe County for an Employed Worker Training Initiative**
- 6f. **Ratification of the Approval of an Allocation to Contract for the Miami Community Ventures Pilot**
- 6g. **Ratification of the Approval of Allocation to Contract with Miami-Dade County Public Schools for the Commercial Foods and Culinary Arts Construction Technology, Construction Technology & Forklift and Private Security Trainings**

Mr. Jeff Bridges moved the approval of items 6a to 6g. Motion seconded by Mr. Bernardo Adrover;
Motion Passed Unanimously

[Mr. del Valle returned]
[Ms Maria Garza returned]
[Ms. Michelle Maxwell returned]

[Mr. John Wensveen stepped out of the meeting room]

7. **Consent/Ratification Agenda Items**
- 7.a. **Ratification as to Approval of an Allocation to Contract for the Future Bankers Training Camp Program**
- 7.b. **Ratification of the Approval of an Allocation to Contract with Miami Dade College for the Camillus House and Lotus House Hospitality and Employment Certification Training**
- 7.c. **Ratification of the Approval of an Allocation to Contract with Miami-Dade College for Culinary and Hospitality Certification Training**

Mr. Beasley presented the items 7a to 7c.

Mr. Jeff Bridges moved the approval of items 7a to 7c.
Motion seconded by Dr. Denis Rod; **Motion Passed Unanimously**

[Mr. John Wensveen returned]

[Mr. Perez stepped out of the meeting room]

8. **Consent Ratification Agenda Items**
- 8a. **Ratification of the Approval to Allocate Funds for the TechHire Internship Program**

- 8b. Ratification as to Approval of an Allocation to Contract Training Services & Support Services for the TechHire Summer Boot Camps**
- 8c. Ratification as to Approval of an Allocation to Contract Educational Support Services for The TechHire Summer Boot Camps**

Mr. Beasley presented items 8a to 8c. Vice Chairman Gibson briefly chaired the meeting.

Mr. Jeff Bridges moved the approval of item 8a to 8c. Motion seconded by Dr. Denis Rod;
Motion Passed Unanimously

- [Dr Maria Regueirro stepped out of the meeting room]
- [Dr. John Wensveen stepped out of the meeting room]
- [Chairman Andy Perez stepped out of the meeting room]
- [Mr. Juan Carlos del Valle stepped out of the meeting room]

- 9. Consent/Ratification Agenda Items**
- 9.a. Ratification of the Approval of related Party Training Vendor Agreements**
- 9.b. Ratification of the Approval of the Florida International University Urban Potential Laboratory (Up Labs) Pilot Program**

Mr. Beasley introduced items 9a and 9b.

Mr. Jeff Bridges moved the approval of items 9a and 9b. Motion seconded by; Ms. Maria Garza
Motion Passed Unanimously

- [Dr Maria Regueirro returned]
- [Dr. John Wensveen returned]
- [Chairman Andy Perez returned]
- [Mr. Juan Carlos del Valle returned]

- 10. Executive Committee**
- 10.a. Information – Comcast Internet Essentials Expansion**

Mr. Beasley presented the item.

No further questions or discussions.

- 10.d. Recommendation as to Approval of TechHire Summer Boot Camp Training Providers**
- SFWIB Vice-Chairman Gibson introduced the item. Mr. Beasley further presented.

Mr. Jeff Bridges moved the approval of TechHire Summer Boot Camps. Motion seconded by Mr. Bernardo Adrover; Motion Passed Unanimously

- 10.e. Recommendation as to Approval to Accept a Donation for the City of Miami Gardens Summer Youth Employment Program**

SFWIB Vice-Chairman Gibson introduced the item. Mr. Beasley further presented.

Mr. Jeff Bridges moved the approval of TechHire Summer Boot Camps. Motion seconded by Mr. Clarence Brown; Motion Passed Unanimously

11. Finance and Efficiency Council

a. Information – Financial Report – June 2019

Mr. Beasley introduced the item and requested interim SFWIB Interim Assistant Director Odell Ford further present. (Deferred)

[Scholarship Award Presentations]

Financial presentation resumed (Item 11a).

Mr. Ford presented the items and noted the following July 1, 2019 to June 30, 2019 financial report:

Fiscal Year End

- **Refer to Financial Statements (included in report)**

Budget Adjustments

- **No budget adjustments for the month of June**

Budget Variance Explanations

- SFWIB Headquarter expenditures were \$8.1 million/ approximately 78.9% of approved full year budget
- Sub-Contracted Services were \$17.1 million / 75.4%
- Facility Costs were \$4.4 million/73.9%
- Training and Support Services expenditures were \$5.3 million / 33.1%
- Other Programs and Contracts were \$2.5 million / 62.1%

Both Mr. Beasley and Mr. Ford provided a brief timeline of audit review, which is scheduled for some time in the month of October.

No further questions or discussions.

b. Recommendation as to Approval to Allocate Funds for the Stanley G. Tae Florida Prepaid College Foundation, Inc.

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

Mr. Jeff Bridges moved the approval to allocate funds for the Stanley G. Tate Florida Prepaid College Foundation, Inc. Motion seconded by Mr. Bernardo Adover; **Motion Passed Unanimously**

c. Recommendation as to Approval to Accept Funds for Project Second Chance for Incarcerated Parents with Minor Children

Mr. Beasley introduced the item and SFWIB Adult Programs Manager David Gilbert further presented.

Mr. Jeff Bridges moved the approval to accept funds for project second chance for incarcerated parents with minor children. Motion seconded by Mr. Luis Gazitua; **Motion Passed Unanimously**

12. Global Talent and Competitiveness Council

12.a. Recommendation as to Approval of Workforce Services Contractors

GTC Chairwoman Gilda Ferradaz introduced the item and Mr. Beasley further explained.

Mr. Phillip Ludwig moved the approval of workforce services contractors. Motion seconded by Ms. Michelle Maxwell; **Further discussion(s):**

She inquired about a potential contract for Monroe County centers and Mr. Beasley responded Career Team won the bid.

Ms. Maxwell inquired about due diligence and Mr. Beasley explained.

SFWIB Policy Manager Cheri Kavehersi provided further details.

Motion Passed Unanimously

[Ms. Michelle Maxwell stepped out of the meeting room]

12.b. Recommendation as to Approval to Allocate funds to Monroe County for an Employed Worker Training Initiative

GTC Chairwoman Ferradaz introduced and presented the item.

Dr. Denis Rod moved the approval to allocate funds to Monroe County for an Employed Worker Training Initiative. Motion seconded by Mr. Bernardo Adrover; **Motion Passed Unanimously**

[Ms. Michelle Maxwell returned]

12.c. Recommendation as to Approval to Allocate Funds to Big Brothers Big Sisters of Miami, Inc. for Take Stock in Children Program Administration

GTC Chairwoman Ferradaz introduced the item and presented the item.

Mr. Jeff Bridges moved the approval to allocate funds to Big Brothers Big Sisters of Miami I, Inc. Motion seconded by Mr. Juan Carlos del Valle; **Motion Passed Unanimously**

12. d. Recommendation as to Approval to allocate Funds to Miami-Dade County Public Schools for the Marathon High School Fire Academy Training Program

GTC Chairwoman Ferradaz introduced and presented the item.

Mr. Jeff Bridges moved the approval to allocate funds to Miami Dade County Public Schools for the Marathon High School Fire Academy Training Program. Motion seconded by Mr. Juan Carlos del Valle; **Motion Passed Unanimously**

12.e. Recommendation as to Approval to Allocate funds to Monroe County Public Schools for the Marathon High School Fire Academy

GTC Chairwoman introduced and presented the item.

Mr. Jeff Bridges moved the approval to allocate funds to Monroe County Public Schools for the Marathon High School Fire Academy. Motion seconded by Mr. Juan Carlos del Valle; **Motion Passed Unanimously**

13. Performance Council

13a. Recommendation as to Approval to Renew Existing Refugee Services Contracts for Program Year 2019-20

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

Dr. Denis Rod moved the approval to renew existing refugee services contracts for Program Year 2019-20. Motion seconded by Mr. Juan Carlos del Valle; **Motion Passed Unanimously**

Deferred Items:

10. B. Information – TechHire Summer Boot Camps Update

10. c. Information – Summer Youth Internship Program Update

Dr. Denis Rod commended Diana Ruiz (from the little Havana Center) for being recognized at a recent Miami-Dade Board of County Commission Meeting.

There being no further business to come before the Board, the meeting adjourned at 10:36am.



**SOUTH FLORIDA WORKFORCE INVESTMENT
BOARD AGENDA ITEM NUMBER: 2b**

AGENDA ITEM SUBJECT: MEETING MINUTES

DATE: December 12, 2019 at 9:30AM
 Doubletree Hotel – Convention Center
 711 N.W. 72nd Avenue
 Miami, FL 33126

SFWIB MEMBERS IN ATTENDANCE	SFWIB MEMBERS NOT IN ATTENDANCE	SFW STAFF
<ol style="list-style-type: none"> 1. Perez, Andy, <i>Chairperson</i> 2. Gibson, Charles, <i>Vice-Chairman</i> 3. Brecheisen Bruce 4. Chi, Joe 5. Clayton, Lovey 6. Datorre, Roberto 7. Davis-Raiford, Lucia 8. del Valle, Juan-Carlos 9. Ludwig, Philipp 10. Manrique, Carlos 11. Piedra, Obdulio 12. Roth, Thomas 13. Wensveen, John 	<ol style="list-style-type: none"> 14. Adrover, Bernardo 15. Bridges, Jeff 16. Brown. Clarence 17. Diggs, Bill 18. Ferradaz, Gilda 19. Garza, Maria 20. Gazitua, Luis 21. Huston, Albert 22. Jordan, Barbara 23. Lampon, Brenda 24. Maxwell, Michelle 25. Regueiro, Maria C. 26. Rod, Denis 27. Russo., ,Monica 28. Scott, Kenneth 29. West, Alvin 	<p>Beasley, Rick Almonte, Ivan Ford, Odell Gilbert, David Gomez, Maria Jean-Baptiste, Antoinette Kavehersi, Cheri McFarland, Cassandra Smith, Marian Smith, Robert</p> <p>Assistant County Attorney (s)</p> <p>Shanika Graves - Miami-Dade County Attorney's office – SFWIB's Legal Counsel</p> <p>Alisha Moriceau- Miami Dade County Attorney's Office – SFWIB's Legal Counsel</p>

OTHER ATTENDEES		
<i>Betty, Ph.D., Nicole - Unknown</i> <i>Chove lle, Aznar – Transit Alliance</i> <i>Cooper, Jamie – New Horizons Inc.</i> <i>Cordovi, Mayelin – Community Coalition, Inc.</i>	<i>Farinas, Irene – Adults Mankind Organization, Inc.</i> <i>Girnun, Arnie – New Horizons, Inc.</i> <i>Mendez, Jessy - Community Coalition Inc.,</i> <i>Someillian, Ana- Adults Mankind Organization, Inc.</i>	

Agenda items are displayed in the order in which they were discussed.

1. Call to Order and Introductions

SFWIB Chairman, Obdulio Piedra called the meeting to order at 9:35a.m., began with introductions and noted that a quorum of members had not been achieved.

2. a. Approval of SFWIB Meeting Minutes of September 5, 2019 and October 17, 2019

Deferred

3. Chairman’s Report

Deferred

4. Executive Director’s Report

4.a. Executive Director Update

Mr. Beasley presented his report and each member received a copy. The report contained information on: (1). Federal – Higher Education Act Reauthorization; (2) Federal – Appropriations/ Budget; (3) Local – Monroe County; (4) Local – Greater Miami Chamber of Commerce

Mr. Piedra asked whether if there was any representation from the Keys and Mr. Beasley responded, “No”.

4b. Transit Alliance Miami Presentation

Mr. Beasley introduced Azhur Chogle of Transit Alliance who appeared before the Board and presented.

Mr. Chi inquired about including potential partnerships with private entities (including private sector approach and feedback preferably private enterprises for service coverage areas with private entities). Mr. Chogle responded, “Yes”. He further explained that partnerships had been considered by Miami-Dade County Mayor’s office.” Mr. Chogle provided further details on ridership.

Mr. Roth inquired about the drop in ridership and Mr. Chogle explained.

There was continued discussion.

Executive Director Rick Beasley requested an approval for a letter of support

Mr. Piedra asked whether if a resolution in support of this initiative could be passed. Mr. Beasley the two proposed options (Coverage or Ridership) then further explained the differences.

There was continued discussion.

Mr. Manrique briefed the Board on a similar initiative (article) hosted by Commissioner Higgins and Miami Beach Mayor’s office as well as a wide range of other transportation plans. He recommended this item be deferred until a final report is released.

He recommended inserting a language regarding other plans currently in place and consider reviewing the plans prior to making a final decision.

There was continued discussion regarding transportation alliance.

5.c. Recommendation as to Approval to Accept and to Allocate Department of Children Families Refugee Employment and Training Program Funds

Mr. Beasley presented the item.

The consensus of the members present moved the approval. (Further action for ratification)

6d. Recommendation as to Approval of the Women-In-Tech Network Administrator Certification Training

Mr. Beasley presented the item.

The consensus of the members present moved the approval. (Further action for ratification)

6e. Recommendation as to Approval of the Women-In-Tech Network Administrator

Mr. Beasley presented the item.

The consensus of the members present moved the approval. (Further action for ratification)

5. Finance and Efficiency Council

5a. Information – Financial Report – August 2019

Mr. Beasley presented the item.

5. b. Information – Department of Economic Opportunity Monitoring Report

[Request to Speak (Public Hearing)]

Mr. Beasley introduced Dr. Nicole Betty who appeared before the Board and shared her concerns regarding current overall allocation of resources.

Mr. Beasley provided a brief background on Dr. Betty's filed grievance. He later recommended a meeting with staff to address her issues

Mr. Manrique asked whether if there was a time limit for request to speak public hearings. Miami-Dade Assistant County Attorney Shanika Graves responded that the average time limit is two to three minutes. Ms. Graves reiterated Mr. Beasley's recommendation.

Dr. Betty accepted the meeting request.

Deferred Items:

6. Global Talent Competitiveness Council

6a. Information – Summer Youth Employment Programs Update

6b. Information – Summer Youth Internship Program Update

6c. Information – TechHire Summer Internship Boot Camp Program Update

7. Performance Council

7.a. Information- Refugee Employment and Training Program Performance Overview

7.b. Information – Workforce Services Balanced Score Card Report

7.c. Information – Consumer Report Card

7.d. Youth Partners Regional Performance Update

There being no further business to come before the Board, the meeting adjourned at 10:36am.



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: SFWIB CHAIRMAN'S REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **National leader in an ROI-focused enterprise**

BACKGROUND:

N/A

FUNDING: N/A

PERFORMANCE: N/A

NO ATTACHMENT



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 4a

AGENDA ITEM SUBJECT: SFWIB EXECUTIVE DIRECTOR'S REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **National leader in an ROI-focused enterprise**

BACKGROUND:

N/A

FUNDING: N/A

PERFORMANCE: N/A

NO ATTACHMENT



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 4b

AGENDA ITEM SUBJECT: 2020 SFWIB MEETING CALENDAR

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: The SFWIB Executive Director recommends to the Board to Approve the 2019 SFWIB Meeting Calendar.

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Maximizing collaborative partnerships**

BACKGROUND:

In accordance with Article III Section C of the SFWIB By-Laws, The Executive Director of the SFWIB shall serve ex officio as the Secretary of the SFWIB. The Secretary shall seek to insure that the proceedings of all SFWIB meetings, SFWIB committee meetings, and SFWIB task force meetings and any other meetings of the SFWIB are noticed and recorded in accordance with the Public Meetings Law of the State of Florida. As the duties are outlined, the Secretary recommends the approval of 2020 SFWIB Meeting Calendar.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

**South Florida Workforce Investment Board (SFWIB)
2020 Schedule of Meetings
(Subject to Change)**

Councils:

Global Talent
Competitiveness
Council

Performance
Council

Finance and
Efficiency
Council

<u>January</u>	<u>Date</u>	<u>Time</u>
Executive	January 9, 2020	8:15am
<u>February</u>		
Executive	February 13, 2020	8:15am
Councils	February 20, 2020	8:00am
Board	February 20, 2020	9:30am
<u>March</u>		
Executive	March 12, 2020	8:15am
<u>April</u>		
Executive	April 9, 2020	8:15am
Councils	April 16, 2020	8:00am
Board	April 16, 2020	9:30am
<u>May</u>		
Executive	May 14, 2020	8:15am
<u>June</u>		
Executive	June 11, 2020	8:15am
Councils	June 18, 2020	8:00am
Board	June 18, 2020	9:30am
<u>July</u>		
Executive	July 9, 2020	8:15am
<u>August</u>		
Executive	August 13, 2020	8:15am
Councils	August 20, 2020	8:00am
Board	August 20, 2020	9:30am
<u>September</u>		
Executive	September 10, 2020	8:15am
<u>October</u>		
Executive	October 8, 2020	8:15am
Councils	October 15, 2020	8:00am
Board	October 15, 2020	9:30am
<u>November</u>		
Executive	November 12, 2020	8:15am
<u>December</u>		
Executive	December 3, 2020	8:15am
Councils	December 10, 2020	8:00am
Board	December 10, 2020	9:30am



SFWIB WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 5a

AGENDA ITEM SUBJECT: DIRECT EMPLOYMENT AND TRAINING SERVICES PERFORMANCE

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

At its June 21, 2018 board meeting, SFWIB board approved the recommendation to request authorization from the Florida Department of Economic Opportunity (DEO) to operate as a one stop operator and direct service provider for a period on one year. The request was made to the board as a result of two failed Request For Proposals (RFP) to identify and select a service provider to operate three centers in Miami Dade County and two centers in Monroe County. The request to the DEO was subsequently approved and the SFWIB provided direct services at the Carol City, Opa Locka, Miami Beach, Key Largo, and Key West Career Centers for program year 2018-2019. As a provider of direct services, the SFWIB is required by the Florida Department of Economic Opportunity's Administrative Policy number 83 to submit a performance report annually to the DEO. This report focuses on three main areas:

1. An analysis of cost savings as a result of the Local Workforce Development Board (LWDB) providing direct workforce services.
2. A description of improvement in performance outcomes.
3. A description of any "best practices" that could be shared with other LWDBs.

The SFWIB submitted the annual report which included the following highlights:

- **Cost Saving:** Pursuant to Code of Federal Regulations, 20 CFR 683.200(c)(4), The SFWIB is considered a governmental agency and as such cannot operate at a loss. The agency must be reimbursed one hundred percent of all actual expenditures. Due to this fact, SFWIB did not see a savings acting as a direct service provider, the award allocation and operational expenditures where evenly matched. All SFWIB workforce services contracts are performance based contracts and as such operational cost incurred by a provider with failed performance are not the responsibility of the SFWIB. In program year 2019-20120, the SFWIB will no longer operate the Carol City and Miami Beach CareerSource Centers. They will be operated by a contracted service provider which should result in a cost savings to the SFWIB.

- Performance Outcome - LWDB 23 maintained a lower than projected cost per placement rate and increased the number of placements in the “hard to serve” categories.
- Best Practices - the SFWIB created a placement and verification tool that automatically checks against the New Hire, Wage Credit and Work Number reports thereby allowing staff to focus their efforts and time on providing other needed services instead of conducting follow-up calls.

SFWIB staff continues to pursue other initiatives to increase efficiencies as a one-stop operator.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT



Local Workforce Development Area 23

Tel 305-929-1501
Fax 305-470-5523

7300 Corporate Center Drive
Miami, FL 33126

www.careersourcesfl.com
rick.beasley@careersourcesfl.com

Date Submitted: Oct 23, 2019

Plan Contact: Rick Beasley

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INTRODUCTION

Pursuant to Administrative Policy 83- Local Workforce Development Boards designated as direct providers of workforce services must submit a performance report at the end of each program year for which direct workforce services were provided. The report shall contain, at a minimum, the following:

1. An analysis of cost savings as a result of the LWDB providing direct workforce services.
2. A description of improvement in performance outcomes.
3. A description of any “best practices” that could be shared with other LWDBs.

In response to this requirement, CareerSource South Florida (CSSF) is submitting the following report which will weigh the incurred cost of providing direct services, highlight some performance achievements over the past year, and share some best practices that have been implemented as a result of providing direct services.

COST ANALYSIS

CSSF is responsible for initiating state and federally funded workforce development programs in Miami-Dade and Monroe counties through a network of contracted Services Providers that operate the local career centers. These Service Providers sever a dual role as both One-Stop Operators and Direct Service Providers. Due to an unforeseen loss of two contracted service providers CSSF began providing direct services in four locations: the Miami Beach Career Center, Opa Locka Career Center, Carol City Career Center and Monroe County (which is two separate physical locations budgeted together). The following is a breakdown of the amount allocated and the actual amount expended on each of those centers when they were last operated by contracted provider:

Center	Awarded Allocation	Actual Expenditures	% of Allocation Spent
Miami Beach	\$453,969.00	\$308,476.00	67.95%
Opa Locka	\$356,034.00	\$164,732.00	46.26%
Carol City	\$1,331,724.00	\$766,768.00	65.74%
Monroe	\$1,166,368.00	\$655,205.00	56.17%

Below is the same break down for program year 2018 -2019 while operated by CSSF:

Center	Awarded Allocation	Actual Expenditures	% of Allocation Spent
Miami Beach	\$397,174.00	\$352,288.00	88.69%
Opa Locka	\$312,730.00	\$153,625.00	49.12%
Carol City	\$999,179.00	\$989,107.00	98.99%
Monroe	\$902,104.00	\$538,823.00	59.72%

At its June 21, 2018 board meeting, SFWIB board approved the recommendation to request authorization from the Florida Department of Economic Opportunity (DEO) to operate as a one stop operator and direct service provider for a period on one year. The request was made to the board as a result of two failed Request For Proposals (RFP) to identify and select a service provider to operate three centers in Miami Dade County and two centers in Monroe County. The request to DEO was subsequently approved and SFWIB provided direct services at the Carol City, Opa Locka, Miami Beach, Key Largo and Key West Career Centers for program year 2018-2019.

Pursuant to Code of Federal Regulations, 20 CFR 683.200(c)(4), The SFWIB is considered a governmental agency and as such cannot operate at a loss. The agency must be reimbursed one hundred percent of all actual expenditures. Due to this fact, SFWIB did not see a savings acting as a direct service. All SFWIB workforce services contracts are performance based contracts and as such operational cost incurred by a provider with failed performance are not the responsibility of the SFWIB. In program year 2019-2020, SFWIB will no longer operate the Carol City and Miami Beach Career Centers. They will be operated by a contracted service provider which should result in a cost savings to the SFWIB.

PERFORMANCE HIGHLIGHTS

CareerSource South Florida (CSSF) serves as the administrative and fiscal agent for local workforce development area. CSSF uses a Balanced Scorecard to measure the performance of the contracted Service Partners and thus utilized the same methods to monitor centers operated directly by CSSF. The chart below measures the performance of all the centers in Area 23.

Performance			
	Process Quality Measures	Standard	Region
1	Training Completion Rate	70%	84.41%
2	Training Completion Placement Rate	70%	79.84%
3	Training Related Placements	70%	84.47%
4	Number of Training Enrollments	1,279	774
5	CAP Participation Rate	50%	24.66%
6	CAP Entered Employment Rate	40%	29.39%
7	WP Entered Employment Rate	50%	41.58%
8	WIOA Adult & Dislocated Worker EER	98%	35.0%
9	Short-Term Veterans EER	50%	28.95%
10	Employers Served	20,536	15,291
11	Employer Services (Level 1)	13,997	10,433
12	Jobs Openings Filled Rate	65%	18.43%
13	Referral Job Skills Match Average	80%	92.05%
Outcome Measures			
14	Employment (Obtained and Direct)	40,332	17,151
15	Employed 2nd Qtr After Exit	90%	34%
16	Employed 4th Qtr After Exit	90%	38%
	17 Average Days to Employment	145	228
	17a DJP Average Days to Employment	60	134
	17b Obtained Average Days to Employment	167	267
18	Employment/Job Placement Average Wage	\$14.58	\$11.03
19	Cost Per Placement	\$756.43	\$699.67
20	Net Economic Benefit	\$29,569.97	\$22,237.82
21	Return on the Investment	\$39.09	\$31.77

The following chart measures the performance of centers operated by CSSF.

CSSF Operated Centers Performance			
	Process Quality Measures	Standard	Region
1	Training Completion Rate	70%	92.68%
2	Training Completion Placement Rate	70%	58.9%
3	Training Related Placements	70%	65.59%
4	Number of Training Enrollments	276	117
5	CAP Participation Rate	50%	28.76%
6	CAP Entered Employment Rate	40%	21.04%
7	WP Entered Employment Rate	50%	37.77%
8	WIOA Adult & Dislocated Worker EER	98%	16.67%
9	Short-Term Veterans EER	50%	26.95%
10	Employers Served	5,277	1,310
11	Employer Services (Level 1)	3,430	490
12	Jobs Openings Filled Rate	65%	8.67%
13	Referral Job Skills Match Average	80%	90.22%
Outcome Measures			
14	Employment (Obtained and Direct)	8,760	2,880
15	Employed 2nd Qtr After Exit	90%	43%
16	Employed 4th Qtr After Exit	90%	61%
	17 Average Days to Employment	145	254
	17a DJP Average Days to Employment	60	228
	17b Obtained Average Days to Employment	167	257
18	Employment/Job Placement Average Wage	\$14.58	\$11.89
19	Cost Per Placement	\$756.43	\$743.15
20	Net Economic Benefit	\$29,569.97	\$23,990.45
21	Return on the Investment	\$39.09	\$35.06

The chart below shows the performance of centers operated by a contracted provider.

Service Provider Operated Centers Performance			
	Process Quality Measures	Standard	Region
1	Training Completion Rate	70%	88.3%
2	Training Completion Placement Rate	70%	74.38%
3	Training Related Placements	70%	87.14%
4	Number of Training Enrollments	379	244
5	CAP Participation Rate	50%	22.3%
6	CAP Entered Employment Rate	40%	27.36%
7	WP Entered Employment Rate	50%	38.97%
8	WIOA Adult & Dislocated Worker EER	98%	12.5%
9	Short-Term Veterans EER	50%	37.43%
10	Employers Served	5,503	4,497
11	Employer Services (Level 1)	4,227	3,292
12	Jobs Openings Filled Rate	65%	18.15%
13	Referral Job Skills Match Average	80%	95.13%
Outcome Measures			
14	Employment (Obtained and Direct)	13,044	5,624
15	Employed 2nd Qtr After Exit	90%	43.72%
16	Employed 4th Qtr After Exit	90%	27.09%
	17 Average Days to Employment	145	236
	17a DJP Average Days to Employment	60	141
	17b Obtained Average Days to Employment	167	263
18	Employment/Job Placement Average Wage	\$14.58	\$11.62
19	Cost Per Placement	\$756.43	\$685.35
20	Net Economic Benefit	\$29,569.97	\$23,475.79
21	Return on the Investment	\$39.09	\$34.63

The area's overall performance identified some room for improvement but also identified opportunities for automation to replace the standard method of operation and reduce wasted man hours while increasing efficiency. In program year 2018-2019, no center achieved all of the desired performance goals, however, the area did maintain a lower than projected cost per placement and increased the number of placements in the "hard to serve" categories of; Dislocated Worker, Disabled, Veterans, Ex-offenders, Re-employment Assistance, Homeless, and Welfare Transition.

CSSF has identified a number of issues and has begun to develop processes and tools to help increase efficiency and improve service delivery. Below are some of the new best practices of CSSF:

- CSSF has made contractual changes to clearly define the roles and responsibilities of the One-Stop Operator. Service providers must identify One-Stop Operator staff and must limit the number of staff serving in multiple capacities.
- Service providers are required to meet a minimal staffing level applicable to the size of the center they are operating.
- CSSF has realigned their current payment structure to limit the number of basic placements being recorded and ensuring that services are provided the “hard to serve” population.
- CSSF has developed a referral verification tool that releases staff from the obligation of conducting follow up on job referrals. All job referrals are ran through a three step automated system to check for placements. The tool then alerts the staff member to record the placement in Employ Florida.
- CSSF has created no monitoring reports that assist the center managers in tracking the production of each staff member to achieve maximum efficiency without duplication of effort.



SFWIB WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 5b

AGENDA ITEM SUBJECT: DCF WAR - REDUCE THE NUMBER OF FAMILIES IN CRISIS

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen partnership w/required WIOA partners**

BACKGROUND:

The Florida Department of Children & Families has launched an initiative to reduce the number of families in crisis. The initiative is entitled "WAR - Reduce the Number of Families in Crisis". The goal of the initiative is to reduce the percentage of families in crisis by 18.6 percent. The following are the specific family categories the initiative will target:

- Child Welfare (CW) -- Children in-or-out of home care. The goal is to reduce child welfare in the year 2021 by 10 percent.
- Substance Abuse & Mental Health (SAMH) -- Children and adults in CSU, Inpatient, Detox, or Mental Health Treatment Hospitals. The goal is to reduce the number of families to 5,379 (15 percent reduction) receiving SAMH services by 2021.
- Economic Self-Sufficiency (ESS) -- Non-disabled adults aged 18-59 on food assistance and/or TANF greater than 21 months; and,
- Adult Protective Services (APS) -- Adults verified as victims of abuse, neglect or exploitation.

DCF in partnership with community partners will implement two specific WAR strategies (WAR) to achieve the outlined goals.

1. Battle: Increase Pre-Crisis contacts:
 - a. Increase community awareness activities
 - b. Increase referrals to community services
 - c. Increase face-to-face services such as education, treatment appointments, etc.

2. Battle: Reduce re-entry back into the DCF system.
 - a. Reduce the percentage of children with a verified abuse who had at least one other verified finding in the prior 12 months.
 - b. Reduce the percentage of people entering a SAMH crisis state who exited one of those states in the prior 12 months.
 - c. Reduce the percentage of non-disabled people aged 18-59 approved for TANF/Food Assistance who had exited those benefits in the prior 12 months.
 - d. Reduced the percentage of verified adult victims who had another verified in the prior 12 months in the same settings with the same perpetrator.

SFWIB's role in the DCF WAR to reduce the number of families in crisis:

- The SFWIB and DCF will implement system improvements in the referral process between the DCF Service Centers and the SFWIB Career Centers. The system improvements may include the following:
 - Automation of the referral processing system;
 - Implementation of the Referral Tracking Report;
 - Modification of the Soft-Exit report.
- The SFWIB will relocate / assign staff to work in the DCF Service Centers to provide employment and training services when the SNAP/TANF participants apply for assistance.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

8-9-19

June 2019 data used for 4DX meetings
beginning August 2019

DCF War

Reduce the number of families in crisis

June 2019 baseline: 280,630* Goal is 228,356* by June 2021

In CW:

Children in or out-of-home care

June 2019 baseline: 34,095
Goal is 10% reduction to 30,686

In SAMH:

Children and adults in CSU, Inpatient, Detox, or Mental Health Treatment Hospitals

June 2019 est. baseline: 6,328*
Goal is 15% reduction to 5,379 (est.)

**SAMH estimates to be replaced with actual counts gathered from MEs no later than 8/14/19. Will adjust statewide baseline x to y at that time.*

In ESS:

Non-disabled adults aged 18-59 on food assistance and/or TANF > 21 months

June 2019 baseline: 239,526
Goal is 20% reduction to 191,621

In APS:

Adults verified as victims of abuse, neglect, or exploitation

Apr-June 2019 3 ma. avg baseline: 681
Goal is 1.5% reduction to 671

Battle: Increase pre-crisis contacts

Community Awareness activities
Referrals to community services
Face-to-face services such as education, treatment appointments, etc.

Battle: Reduce re-entry

Apr 2019 baseline: 20.1% Goal is 15.0% by June 2021

% children with a verified abuse who had at least one other verified finding in the prior 12 months

June 2019 baseline: 7.6%
Goal is 3%

% people entering a SAMH crisis state* who had exited one of those states in the prior 12 months

June 2019 baseline: 20.6%
Goal is 10%

**from the community or jail*

% non-disabled people aged 18-59 approved for TANF/Food Assistance who had exited those benefits in the prior 12 months

June 2019 baseline: 20.6%
Goal is 15.5%

% verified adult victims who had another verified in the prior 12 months in the same setting with the same perpetrator

June 2019 baseline: 12.7%
Goal is 10.0%



SFWIB WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 5c

AGENDA ITEM SUBJECT: CSF - GUIDELINES FOR DEVELOPMENT OF WIOA LOCAL PLANS

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Strengthen partnership w/required WIOA partners**

BACKGROUND:

On October 31, 2019, CareerSource Florida released the guidelines for local board to develop revised local plans. The guidelines were sent for the development and submission of comprehensive four-year local workforce development board plans. Guidelines for the preparation of these important strategic planning documents have been developed in accordance with Public Law 113-128, the Workforce Innovation and Opportunity Act (WIOA). It is noted, the plans must be submitted in partnership with the chief elected official. Regulations require states and local boards to regularly revisit and recalibrate state plan strategies in response to changing economic conditions and workforce needs of the state (20 CFR, Unified and Combined Plans Under Title I of the Workforce Innovation and Opportunity Act, §676.135).

The guidelines have been prepared jointly by CareerSource Florida and the Department of Economic Development. The local plan submission procedures have been enhanced through an online local plan submission tool with specific instructions included within the attached guidelines document. The following key dates are provided for planning purposes:

Key Dates On or Before:

- Local Plans Due March 16, 2020
- WIOA Statewide Unified Plan Due March 30, 2020
- WIOA Statewide Unified Plan Approved by CareerSource Florida Board of Directors May 1, 2020
- Local Plans Approved by CareerSource Florida Board of Directors June 4, 2020

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CareerSource

[BoardName]

Local Workforce Development Area _____

Tel [Telephone]
Fax [Fax]

[Address]
[City, ST ZIP]

[Website]
[Email]

Date Submitted: _____, 2020

Plan Contact: _____

¹ Local boards may upload plans with a cover page of their design. The cover page must have the following required elements: Name of board; board logo; local area number; complete contact information for the plan point of contact; website and email address; and, date submitted.

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INTRODUCTION

These guidelines provide direction for local plans submitted [under Public Law 113-128, the Workforce Innovation and Opportunity Act \(WIOA\)](#). WIOA requires each local workforce development board (LWDB) to develop and deliver to the state a comprehensive four-year plan. These plans must be submitted in partnership with the chief elected official. Regulations require states and LWDBs to regularly revisit and recalibrate state plan strategies in response to changing economic conditions and workforce needs of the state [\(20 CFR, Unified and Combined Plans Under Title I of the Workforce Innovation and Opportunity Act, §676.135\)](#).

The law emphasizes the importance of collaboration and transparency in the development and submission of local plans. Affected entities and the public must have an opportunity to provide input in the development of the plan. Local boards must make the plan available electronically and in open meetings to ensure transparency to the public.

Local workforce development boards provide leadership and should seek broad stakeholder involvement in the development of their local plan. Local elected officials, local workforce development board members, core program partners and mandatory one-stop partners are an integral part of the planning process. WIOA encourages an enhanced, integrated system by including core programs in its planning and performance requirements. Each plan addresses how the LWDB coordinates service delivery with core programs of the Division of Vocational Rehabilitation, the Division of Blind Services and the Division of Career and Adult Education.

Each plan is based on current and projected needs of the workforce investment system, with an increased emphasis on coordination and collaboration at all levels to ensure a seamless system for employers and job seekers, including those with disabilities. Local plans identify the education and skill needs of the workforce and the employment needs of the local area. Plans include an analysis of the strengths and weaknesses of services provided to address identified needs. Assessments include the best available information, evidence of effectiveness, and performance information for specific service models and a plan to improve program effectiveness by adopting proven or promising practices as a part of the local vision. LWDBs provide a comprehensive view of the systemwide needs of the local workforce development area.

Local plans address how LWDBs foster strategic alignment, improve service integration and ensure the workforce system is industry-relevant, responding to the economic needs of the local workforce development area and matching employers with skilled workers. Services described in local plans should lead to greater efficiencies, reduce duplication, and maximize financial and human resources. These plan guidelines require LWDBs to address current and future strategies and efficiencies to address the continuous improvement of Florida's workforce system and its focus on customer service excellence.

Local plans should align with CareerSource Florida's business and market-driven principles to be the global leader for talent. These principles include:

- Increasing the prosperity of workers and employers
- Reducing welfare dependency
- Meeting employer needs
- Enhancing productivity and competitiveness

KEY DATES

ON OR BEFORE

Key Dates Sent to Local Boards.....	October 11, 2019
Local Plan Guidelines Issued	November 1, 2019
Labor Market Analysis Sent to Local Boards.....	December 6, 2019
Local Plans Due	March 16, 2020
WIOA Statewide Unified Plan Due	March 30, 2020
WIOA Statewide Unified Plan Approved	May 1, 2020
Local Plans Approved	June 4, 2020
WIOA Program Year 2020 Begins	July 1, 2020

PUBLIC COMMENT PROCESS

Prior to the date on which the local board submits a local plan, the local board shall:

- (1)** Make copies of the proposed local plan available to the public through electronic and other means, such as public hearings and local news media (WIOA §108(d)(1)).
- (2)** Provide a 30-day period for comment on the plan before its submission to CareerSource Florida, Inc., beginning on the date on which the proposed plan is made available, prior to its submission to the Governor (WIOA §108(d)(2)).
- (3)** Provide a description of the process used by the board to obtain input and comment by representatives of businesses and labor organizations for the development of the plan (WIOA §108(d)(2)).
- (4)** Describe efforts to coordinate with other workforce partners to obtain input into the development of the plan.
- (5)** Include, as an attachment with the plan to the Governor, any comments expressing disagreement or offering recommendations for continuous improvement, the LWDB's response to those comments, and a copy of the published notice (WIOA §108(d)(3)).

PLAN SUBMISSION TO CAREERSOURCE FLORIDA

ONLINE FORM

CareerSource Florida, Inc., established an online form for WIOA local plan submissions, required attachments and contact information for primary and secondary points of contact for each local workforce development board. **Please note the local plan and all attachments must be submitted in a searchable PDF format.**²

The web address for submitting local plans, required attachments and links to requested documents is <https://careersourceflorida.com/wioa-form/>

It is recommended that those submitting local plans carefully review these instructions and those posted online prior to submitting plans.

All local plans must be submitted no later than 5:00 p.m. (EST) on Monday, March 16, 2020.

Prior to plan submission, please ensure:

- **The local board reviewed the plan;**
- **The board chair and the chief elected official signed the appropriate documents;**
- **The name and number of the local board and are on the plan cover page;**
- **The plan submitted or point of contact is on the cover page;**
- **The structure and numbering follows the plan instructions format;**
- **A table of contents with page numbers is included and each page of the plan is numbered;**
- **Text is typed, preferably in the fonts Arial or Calibri, with a font size of 11 or greater;**
- **Responses to all questions are informative and concise; and,**
- **The name of the local area, the page number and plan submission date are listed in the footer of the document.**

² A searchable PDF file is a PDF file that includes text that can be searched upon using the standard Adobe Reader “search” functionality [CTRL+F]. In Microsoft Word Click **File > Save As** and choose where you want the file to be saved. In the **Save As** dialog box, choose **PDF** in the Save as type list. Click **Options**, make sure the **Document structure tags for accessibility** check box is selected, and then click **OK**.

ATTACHMENTS

Please provide a link to the local board's website showing the attachments described below or upload attachments in a searchable PDF file with the local plan:

- A. **Executed Memoranda of Understanding for all one-stop partners** (Section III(b)(2) and Section IV(a)(1)(d) of the State of Florida WIOA Unified Plan);
- B. **Executed Infrastructure Funding Agreements with all applicable WIOA required partners** (Section III(b)(2) and Section IV(a)(1)(d) of the State of Florida WIOA Unified Plan);
- C. **Executed Interlocal Agreements (in cases where there is more than one unit of general local government);**
- D. **Agreements describing how any single entity selected to operate in more than one of the following roles: local fiscal agent, local board staff, one-stop operator or direct provider of career services or training services entity will carry out its multiple responsibilities, including how it develops appropriate firewalls to guard against conflicts of interest. Also attach copies of any procedures on how roles are delineated to verify the firewalls are effective.**
- E. **The current board member roster, meeting minutes for the local plan agenda item, discussions about the plan, and the board's vote on the local plan;**
- F. **Any comments submitted during the public comment period that represent disagreement with the local plan** (Public Law 113-128, Section 108(d).
- G. **If the local area includes more than one unit of general local government in accordance with WIOA sec. 107(c)(1)(B), attach the executed agreement that defines how parties carry out roles and responsibilities of the chief elected official;**
- H. **A copy of the agreement executed between the chief elected official(s) and the Local Workforce Development Board;**
- I. **A copy of the current by-laws established by the chief elected official to address criteria contained in §679.310(g) of the WIOA regulations;**

NOTE: THERE IS NO REQUIREMENT TO SUBMIT HARD COPIES OF LOCAL PLANS OR ATTACHMENTS.

If you have any questions, please contact CareerSource Florida at:
FloridaWIOA@careersourceflorida.com

Once plans are received, the plan's official review by CareerSource Florida and the Department of Economic Opportunity (DEO) begins. All plans are reviewed for completeness and adherence to plan formatting requirements.

If there are questions or concerns local boards are notified. **The content of plans is reviewed by both DEO and CareerSource Florida staff with recommendations provided to the CareerSource Florida Board of Directors at its meeting scheduled for June 4, 2020.**

A recommendation for approval is made unless the staff review indicates: (1) there are deficiencies in local workforce investment activities that are not addressed, or (2) the plan is inconsistent with WIOA and its regulations, including required public comment provisions. It is recognized that this updated plan will include strategies and activities that are fully completed, as well as some that are still being developed and implemented.

FLORIDA'S VISION FOR IMPLEMENTING THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

The implementation of WIOA ensures Florida has a business-led, market-responsive, results-oriented, and integrated workforce development system. The system fosters customer service excellence, ensures continuous improvement, and demonstrates value by enhancing employment opportunities for all individuals, including those with disabilities. This focused and deliberate collaboration among education, workforce, and economic development networks increases economic prosperity by maximizing the competitiveness of Florida businesses and the productivity of Florida's workforce.

Florida's strategic vision for WIOA implementation is realized by accomplishing these three goals:

- Enhance alignment and market responsiveness of workforce, education and economic development systems through improved service integration that provides businesses with skilled, productive, and competitive talent and Floridians with employment, education, training and support services that reduce welfare dependence and increase opportunities for self-sufficiency, high-skill and high-wage careers and lifelong learning.
- Promote accountable, transparent and data-driven workforce investment through performance measures, monitoring and evaluation that informs strategies, drives operational excellence, leads to the identification and replication of best practices and empowers an effective and efficient workforce delivery system.
- Improve career exploration, educational attainment and skills training for in-demand industries and occupations for Florida youth that lead to enhanced employment, career development, credentialing and post-secondary education opportunities.

ORGANIZATIONAL STRUCTURE

(1) Chief Elected Official(s)

- A. Identify the chief elected official(s) by name, title, mailing address, phone number and email address.
- B. If the local area includes more than one unit of general local government in accordance with WIOA sec. 107(c)(1)(B), attach the executed agreement that defines how parties carry out roles and responsibilities of the chief elected official.
- C. Attach a copy of the agreement executed between the chief elected official(s) and the Local Workforce Development Board.

- D. Attach a copy of the current by-laws established by the chief elected official to address criteria contained in §679.310(g) of the WIOA regulations. At a minimum the by-laws must include:
- i. The nomination process used by the chief elected official to elect the local board chair and local board members;
 - ii. The term limitations and how term appointments are staggered to ensure only a portion of memberships expire in each year;
 - iii. The process to notify the chief elected official of a board member vacancy ensuring a prompt nominee;
 - iv. The proxy and alternative designee process used when a board member is unable to attend a meeting and assigns a designee per requirements at §679.110(d)(4) of the proposed WIOA regulations;
 - v. The use of technology, such as phone and web-based meetings used to promote board member participation;
 - vi. The process to ensure board members actively participate in convening the workforce development system's stakeholders, brokering relationships with a diverse range of employers, and leveraging support for workforce development activities; and,
 - vii. Any other conditions governing appointments or membership on the local board.
- E. Describe how the chief elected official is involved in the development, review and approval of the local plan.

(2) Local Workforce Development Board (LWDB)

- A. Identify the chairperson of the Local Workforce Development Board by name, title, mailing address, phone number and email address. Identify the business that the chair represents.
- B. If applicable, identify the vice-chair of the Local Workforce Development Board by name, title, mailing address, phone number and email address. Identify the business or organization the vice-chair represents.
- C. Describe how the LWDB was involved in the development, review, and approval of the local plan.

(3) Local Grant Subrecipient (local fiscal agent or administrative entity)

- A. Identify the entity selected to receive and disburse grant funds (local fiscal agent) if other than the chief elected official. WIOA section 107(d)(12)(B)(1)(iii); 20 CFR 679.420
- B. Identify the entity selected to staff the LWDB (commonly referred to as the administrative entity) and assist it in carrying out its responsibilities as a board organized under WIOA. (May be the same as the fiscal agent). 20 CFR 679.430
- C. Identify if a single entity is selected to operate in more than one of the following roles: local fiscal agent, local board staff, one-stop operator or direct provider of career services or training services, and describe how the entity will carry out its multiple responsibilities, including how it develops appropriate firewalls to guard against conflicts of interest as described in CareerSource Florida strategic policy [2012.05.24.A.2 – State and Local Workforce Development Board Contracting Conflict of Interest Policy](#).

(4) One-Stop System

- A. Describe the local one-stop system (including the number, type and location of the comprehensive center(s)³, and other service delivery points).
- B. Identify the days and times when service delivery offices are open to customers. Customers must have access to programs, services and activities during regular business days at a comprehensive one-stop center.
- C. Identify the entity or entities selected to operate the local one-stop center(s).
- D. Identify the entity or entities selected to provide career services within the local one-stop system.
- E. Identify and describe what career services are provided by the selected one-stop operator and what career services, if any, are contracted out to service providers.
- F. Pursuant to the [CareerSource Florida Administrative Policy 093 - One-Stop Career Center Certification Requirements](#), provide the required attestation that at least one comprehensive one-stop center in the local area meet the certification requirements.

ANALYSIS OF NEED AND AVAILABLE RESOURCES

³A comprehensive center is one in which all core and required partner services are available either physically at the location or by direct linkage through technology to a program staff member who can provide meaningful information or services. See Training and Employment Guidance Letter No. 16-16 ([TEGL 16-16](#)) and Training and Employment Guidance Letter No. 16-16, Change 1 ([TEGL 16-16, Change 1](#)). **Additionally, Memorandums of Understanding (MOU) and Infrastructure Funding Agreements (IFA) must be executed for all partners connected to the comprehensive centers.**

- (1) Please provide an analysis (or existing analysis pursuant to WIOA section 108(c)) of the regional economic conditions, which must include:
 - A. Information on existing and emerging in-demand industry sectors and occupations; and
 - B. The employment needs of employers in those industry sectors and occupations (WIOA §108(b)(1)(A)).
- (2) Please provide an analysis of the knowledge and skills needed to meet the employment needs of the employers in the local area, including employment needs in in-demand industry sectors and occupations (WIOA §108(b)(1)(B)).
- (3) Please provide an analysis of the workforce in the local area, including current labor force employment (and unemployment) data, information on labor market trends, and the educational and skill levels of the workforce in the local area, including individuals with barriers to employment (WIOA §108(b)(1)(C)).
- (4) Please provide an analysis of the workforce development activities (including education and training) in the local area, including an analysis of the strengths and weaknesses of such services and the capacity to provide such services, to address the identified education and skill needs of the workforce and employment needs of employers in the local area (WIOA §108(b)(1)(D) and WIOA §108(b)(7)).
- (5) Please provide a description and assessment of the type and availability of adult and dislocated worker employment and training activities in the local area (WIOA §108(b)(7)).
- (6) Please provide a description and assessment of the type and availability of youth workforce investment activities in the local area, including activities for youth who are individuals with disabilities. The description and assessment must include an identification of successful models of such youth workforce investment activities (WIOA §108(b)(9)).

WORKFORCE DEVELOPMENT AREA VISION AND STRATEGIC GOALS

- (1) Describe the local board's strategic vision and goals for preparing an educated and skilled workforce (including youth and individuals with barriers to employment), including goals relating to primary indicators of performance described in WIOA section 116(b)(2)(A) to support regional economic growth and economic self-sufficiency (WIOA §108(b)(1)(E)).
- (2) Describe the local area's strategy to work with entities that carry out the core programs to align resources available to the local area to achieve the strategic vision and goals established by the local board.
- (3) Describe the actions the local board will take toward becoming or remaining a high-performing board, consistent with the factors developed by the state board pursuant to section 101(d)(6) of WIOA.

- (4) Describe service strategies the LWDB has in place or will develop that will improve meeting the needs of customers with disabilities as well as other population groups protected under Section 188 of WIOA and 29 CFR Part §38.
- (5) Describe the process used to develop your area's vision and goals, including a description of participants in the process.
- (6) Describe how the LWDB's goals relate to the achievement of federal performance accountability measures to support economic growth and self-sufficiency (WIOA §108(b)(1)(E)).
- (7) Indicate the negotiated local levels of performance for the federal measures (WIOA §108(b)(17)).
- (8) Describe indicators used by the LWDB to measure performance and effectiveness of the local fiscal agent (where appropriate), contracted service providers, and the one-stop delivery system in the local area (WIOA §108(b)(17)).
- (9) Describe the definition of "self-sufficiency" used by your local area (WIOA §108(b)(1)).

COORDINATION OF SERVICES

- (1) **Coordination of Programs/Partners:** Describe how individualized career services are coordinated across programs/partners in the one-stop centers, including Vocational Rehabilitation, Temporary Assistance for Needy Families (TANF) and Adult Education and Literacy activities. Specify how the local area coordinates with these programs to prevent duplication of activities and improve services to customers.
- (2) **Coordination with Economic Development Activities:** Describe how the local board coordinates workforce investment activities carried out in the local areas with economic development activities carried out in the local area (or planning region) in which the local area is located and promotes entrepreneurial training and microenterprise services (WIOA §108(b)(5)).
- (3) **Coordination of Education and Workforce Investment Activities:** Describe how the local board coordinates education and workforce investment activities carried out in the local area with relevant secondary and postsecondary education programs and activities to coordinate strategies, enhance services, and avoid duplication of services (WIOA §108(b)(10)).
- (4) **Coordination of Transportation and Other Supportive Services:** Describe how the local board coordinates workforce investment activities carried out under this title in the local area with the provision of transportation, including public transportation, and other appropriate supportive services in the local area (WIOA §108(b)(11)).
- (5) **Coordination of Wagner-Peyser Services:** Describe plans and strategies for, and assurances concerning maximizing coordination of services provided by the state employment service under the Wagner-Peyser Act (29 U.S.C 49 et seq.) and services provided in the local area through the one-stop delivery system to improve service delivery and avoid duplication of services (WIOA §108(b)(12)).

- (6) Coordination of Adult Education and Literacy:** Describe how the local board coordinates workforce investment activities carried out under this title in the local area with the provision of adult education and literacy activities under Title II in the local area, including a description of how the local board carries out, consistent with subparagraphs (A) and (B)(i) of section 107(d)(11) and section 232, the review of local applications submitted under Title II WIOA §108(b)(10).
- (7) Reduction of Welfare Dependency:** Describe how the local board coordinates workforce investment activities to reduce welfare dependency, particularly how services are delivered to TANF and Supplemental Nutrition Assistance Program (SNAP) recipients, to help individuals become self-sufficient.
- (8) Cooperative Agreements:** Describe the replicated cooperative agreements (as defined in WIOA section 107(d)(ii)) between the local board or other local entities described in section 101(a)(11)(B) of the Rehabilitation Act of 1973 (29 U.S.C 721(a)(11)(B)) and the local office of a designated state agency or designated state unit administering programs carried out under Title I of such Act (29 U.S.C. 721(a)(11) with respect to efforts that enhance the provision of services to individuals with disabilities and to other individuals, such as cross-training staff, technical assistance, use and sharing of information, cooperative efforts with employers and other efforts of cooperation, collaboration and coordination.

DESCRIPTION OF THE LOCAL ONE-STOP SYSTEM

- (1) General System Description:** Describe the one-stop delivery system in your local area, including the roles and resource contributions of one-stop partners (WIOA §108(b)(6)).
 - A. Describe how required WIOA partners contribute to your planning and implementation efforts. If any required partner is not involved, explain the reason.
 - B. Identify any additional partners included in the local one-stop delivery system.
 - C. The local workforce development board, with the agreement of the chief elected official, shall develop and enter into a Memorandum of Understanding (MOU) between the local board and the one-stop partners.
- (2) Customer Access:** Describe actions taken by the LWDB to promote maximum integration of service delivery through the one-stop delivery system for both business customers and individual customers.
 - A. Describe how entities within the one-stop delivery system, including one-stop operators and one-stop partners comply with the Americans with Disabilities Act regarding physical and programmatic accessibility of facilities, programs and services, technology and materials for individuals with disabilities, including providing staff training and support for addressing needs of individuals with disabilities. Describe how the LWDB incorporates feedback received during consultations with local Independent Living Centers on compliance with Section 188 of WIOA (WIOA §108(b)(6)(C)).

- B. Describe how entities within the one-stop delivery system use principles of universal design in their operation.
 - C. Describe how the LWDB facilitates access to services provided through the local delivery system, including remote areas, using technology and other means (WIOA §108(b)(6)(B)).
- (3) Integration of Services:** Describe how one-stop career centers implemented and transitioned to an integrated, technology-enabled intake and case management information system for programs carried out under WIOA and programs carried out by one-stop career center partners (WIOA §108(b)(21)).
- (4) Competitive Selection of OSO:** Describe steps taken to ensure a competitive process for selection of the one-stop operator(s) (WIOA §121(d)(2)(A)).
- (5) System Improvement:** Describe additional criteria or higher levels of service than required to respond to education/training needs, labor market, economic, and demographic conditions and trends in the local area (WIOA §108(b)(6)(A)).

DESCRIPTION OF PROGRAM SERVICES

- (1) System Description:** Describe the local workforce development system. Identify programs included in the system and how the local board works with each entity to carry out core programs and other workforce development programs supporting alignment in provision of services. Identify programs of study authorized under [The Strengthening Career and Technical Education for the 21st Century Act \(Perkins V\)](#) (20 U.S.C. 2301 et seq.), that support the strategy identified in the Florida Unified Plan under WIOA section 102(b)(1)(E) (WIOA §108(b)(2)).
- (2) Sub-grants and Contracts:** Describe the competitive process used to award sub-grants and contracts in the local area for WIOA-funded activities (WIOA §108(b)(16)).
- (3) Expanding Access to Employment:** Describe how the local board, working with entities carrying out core programs, expanded access to employment, training, education and supportive services for eligible individuals, particularly eligible individuals with barriers to employment. This includes how the local board facilitates developing career pathways and co-enrollment, as appropriate, in core programs, and improves access to activities leading to recognized postsecondary credentials (including portable and stackable industry-recognized certificates or certifications) (WIOA §108(b)(3)).
- (4) Key Industry Sectors:** Identify how the LWDB aligns resources that support and meet training and employment needs of key industry sectors in the local area. Describe strategic or other policies that align training initiatives and Individual Training Accounts (ITAs) to sector strategies and demand occupations (WIOA §134(c)(1)(A)(v)).
- (5) Industry Partnerships:** Describe how the LWDB identifies and collaborates with existing key industry partners in the local area. Describe how the LWDB coordinates and invests in partnership infrastructure where key industry partnerships are not yet developed (WIOA

§134(c)(1)(A)(iv)). The local area must describe how the following elements are incorporated into its local strategy and operational sector strategy policy:

- A. Describe how selected industries or sectors are selected based on, and driven by, high-quality data (cite data source used);
- B. Describe how sector strategies are founded on a shared/regional vision;
- C. Describe how the local area ensures that the sector strategies are driven by industry;
- D. Describe how the local area ensures that sector strategies lead to strategic alignment of service delivery systems;
- E. Describe how the local area transforms services delivered to job seekers/workers and employers through sector strategies: and
- F. Describe how the local area measures, improves and sustains sector strategies.

(6) In-demand Training: Describe how the local board ensures training provided is linked to in-demand industry sectors or occupations in the local area, or in another area to which a participant is willing to relocate (WIOA §134(c)(G)(iii)).

(7) Employer Engagement: Describe strategies and services used in the local area to:

- A. Facilitate engagement of employers, including small employers and employers in in-demand industry sectors and occupations, in workforce development programs;
- B. Support a local workforce development system that meets the needs of businesses in the local area;
- C. Better coordinate workforce development programs and economic development; and,
- D. Strengthen linkages between the one-stop delivery system and unemployment insurance programs (WIOA §134(c)).

(8) Priority of Service: Describe local policies and procedures to prioritize services for veterans, recipients of public assistance, other low-income individuals, and individuals who are basic skills deficient for individualized career and training services in the adult program.

(9) Training Services: Describe how training services are provided, including how contracts for training services are used, and how such contracts are coordinated with the use of ITAs (WIOA §134(c)(1)(A)(v)).

(10) Customer Choice Process: Describe processes the local board uses to ensure customer choice in the selection of training programs, regardless of how the training services are to be provided (WIOA §108(b)(19)).

(11) Individual Training Accounts: Describe the process and criteria for issuing Individual Training Accounts (ITAs) (WIOA §108(b)(19)).

- A. Describe any ITA limitations established by the board;
- B. Describe any exceptions to the use of ITAs.

(12) Microenterprise and Entrepreneurial Training: Describe mechanisms currently in place or in consideration that provide microenterprise and entrepreneurial training. Describe mechanisms in place that support programs and co-enrollment, where appropriate, in core programs as described in WIOA section 134(a)(3)(A)(i) (WIOA §108(b)(5)).

(13) Enhancing Apprenticeships: Describe how the LWDB enhances the use of apprenticeships to support the local economy. Describe how the LWDB works with industry representatives and local businesses to develop registered apprenticeships, in collaboration with apprenticeship training representatives from the Florida Department of Economic Opportunity and other partners, including educational partners. Describe how job seekers are made aware of apprenticeship opportunities.

(14) Other Program Initiatives: Describe services provided that include implementing initiatives such as incumbent worker training programs, on-the-job training programs, customized training programs, work-based training, industry and sector strategies, career pathway initiatives, utilization of effective business intermediaries, and other initiatives supporting the board's vision and strategic goals described in Section III WIOA §134(c).

(15) Service Provider Continuous Improvement: Describe the local board's efforts to ensure the continuous improvement of eligible providers of services, including contracted services providers and providers on the eligible training provider list, so they meet the needs of local employers, workers and job seekers (WIOA §108(b)(6)(A)).

(16) Youth Program Design: Describe the design framework for local youth programs and how the 14 program elements required in §681.460 of the WIOA regulations are made available within that framework (WIOA §129(c)(1)).

- A. **Define the term “a youth who is unable to compute or solve problems, or read, write, or speak English at a level necessary to function on the job, in the individual's family, or in society.”**

Describe how the local board defines whether a youth is unable to demonstrate these skills sufficiently to function on the job, in their family, or in society and what assessment instruments are used to make this determination (20 C.F.R. §681.290).

- B. **Define “requires additional assistance.”**

Describe how the local board defines the term “requires additional assistance” used in determining eligibility for WIOA-funded youth programs (20 CFR §681.300).

END OF LOCAL PLAN INSTRUCTIONS



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 6a

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 September 2019 is being presented for review by the Board members.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 6b

AGENDA ITEM SUBJECT: FISCAL AUDIT APPROVAL

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: The Finance and Efficiency Council recommends to the Board the approval of the Fiscal Year 2018-2019 agency-wide Audit Reports, and the authorization to exercise the option to renew the Fiscal Auditors' contract for program year 2019-2020, as set forth below.

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

On December 14, 2017, the South Florida Workforce Investment Board (SFWIB) approved the negotiation of a contract with Anthony Brunson P.A. for the performance of an external independent audit of the agency's financial records and reports for Fiscal Year 2018-2019.

The SFWIB Fiscal Year 2018-2019 audit was recently completed by Anthony Brunson P.A. The audit was performed pursuant to generally accepted auditing standards, government auditing standards, and the Rules of Florida's Auditor General. It included a review of internal controls as well as compliance with applicable laws and regulations. Mr. Brunson will present the audit results to the members of the committee. Major items noted in the report include:

- An unmodified opinion on the financial statements, which fairly present the financial position of CareerSource South Florida for the year ending June 30, 2019;
- No deficiencies in internal control over financial reporting;
- No instances of noncompliance or other matters that are required to be reported in accordance with Government Auditing Standards;
- No disclosure of reportable conditions in internal control, in general;
- No disclosure of reportable conditions in internal control over major federal programs;
- No disclosure of any audit findings relative to the major federal award programs which are reportable under the US OMB Circular A-133 or Chapter 10.650, Rules of the Auditor General, State of Florida;
- No findings related to the audit of federal awards or state projects in the prior fiscal year.

In accordance with the Final Guidance (AWI FG 05-019) issued by the Florida Department of Economic Opportunity on Audit and Audit Resolution, dated August 12, 2005, auditors must appear before the Board, or an appropriate committee of the Board, to explain the opinions expressed by the auditor and to discuss the significance of any audit findings, including findings contained in the Management Letter. Copies of the audit, management letter, and any corrective action plan must be submitted to the DEO Inspector General, the State Auditor General's Office, Department of Financial Services, the Federal Audit Clearinghouse, as well as, to the Chief Elected Official for Workforce Development Area 23.

As stipulated in the contract with Anthony Brunson P.A., the SFWIB has the option to renew the contract for one additional year at this time. SFWIB staff recommends that the Finance and Efficiency Council recommends to the Boards to authorize staff to negotiate a one year extension of the contract for the performance of the 2019-2020 fiscal audit.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA**

2019 AUDIT RESULTS AND REQUIRED COMMUNICATIONS

REPORT TO THOSE CHARGED WITH GOVERNANCE



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

Governing Body
South Florida Workforce Investment Board
d/b/a CareerSource South Florida
7300 Corporate Center Drive Suite 500
Miami, FL 33126

Attention: Governing Body

We are pleased to present this report related to our audit of the financial statements of South Florida Workforce Investment Board (“**SFWIB**”) for the year ended June 30, 2019.

This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for **the SFWIB’s** financial reporting process.

This report is intended solely for the information and use of the Board Chair and Members, and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to meet with you to discuss the contents of this report, and to answer any questions that you may have about this report or any other audit-related matters. If you have any questions, please contact Anthony Brunson at (305)789-6673.

ANTHONY BRUNSON P.A.

December 10, 2019

Miramar Office

3350 SW 148th Avenue | Suite 110
Miramar, Florida 33027
(954) 874-1721



CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

Miami Office

801 Brickell Avenue | Suite 900
Miami, Florida 33131
(305) 789-6673

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
2019 AUDIT RESULTS AND REQUIRED COMMUNICATIONS
REPORT TO THOSE CHARGED WITH GOVERNANCE**

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**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
2019 AUDIT RESULTS AND REQUIRED COMMUNICATIONS
REPORT TO THOSE CHARGED WITH GOVERNANCE**

AU-C Section 260 requires the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the basic financial statements audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

Matter To Be Communicated	Auditor's Response
<p>Auditor's Responsibility Under Professional Standards</p>	<p>Our responsibility is to form and express an opinion about whether the basic financial statements prepared by management are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America.</p> <p>We are also responsible for conducting the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <i>Governmental Auditing Standards</i>. Those standards require that we obtain reasonable rather than absolute assurance about whether the basic financial statements are free of material misstatement, whether caused by error or fraud. Accordingly, a material misstatement may remain undetected. Also, an audit is not designed to detect error or fraud that is immaterial to the basic financial statements.</p>
<p>Accounting Practices</p>	<p>Significant or Unusual Transactions</p> <p>We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p>Alternative Treatments Discussed with Management</p> <p>We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.</p>
<p>Management's Judgments and Accounting Estimates</p>	<p>The preparation of the financial statements requires the use of accounting estimates. We are required to inform those charged with governance of such accounting estimates about our conclusions regarding the reasonableness of those estimates.</p> <p>For fiscal year ended June 30, 2019, management's judgement was called upon to establish the useful lives of fixed assets and the collectability of receivables. We have determined that such estimates are reasonable.</p>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
2019 AUDIT RESULTS AND REQUIRED COMMUNICATIONS
REPORT TO THOSE CHARGED WITH GOVERNANCE**

Matter To Be Communicated	Auditor's Response
Financial Statement Disclosures	We did not identify any items relating to the neutrality, consistency, and clarity of the disclosures in the financial statements which we deemed are required to be discussed with the Organization's management.
Audit Adjustments	See attachment.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.
Consultations with Other Accountants	We are not aware of consultations management had with other accountants about significant accounting or auditing matters.
Significant Issues Discussed with Management	<ul style="list-style-type: none"> • New GASB Pronouncement – GASB 87 Leases- effective for periods beginning after December 15, 2019. • For CSSF this will be effective for fiscal year 2021.
Difficulties Encountered in Performing the Audit	We did not encounter any difficulties in dealing with management during the audit. We had the cooperation of management and free access to all appropriate information necessary to conduct our audit.
Certain Written Communications Between Management and Our Firm	<ul style="list-style-type: none"> • Engagement letter • Management representation letter
Other Matters	There were no relationships that we believe impair our independence, and we confirm that we are independent of the Agency.
Material Uncertainties Related to Events and Conditions that May Cast Doubt on the Ability to Continue as a Going Concern	We are not aware of any material uncertainties that cast doubt on the Agency's ability to continue as a going concern.
Deficiencies in Internal Control	No deficiencies identified.

ATTACHMENT

CareerSource South Florida

Year End: June 30, 2019

Adjusting journal entries

Date: 7/1/2018 To 6/30/2019

Prepared by	Reviewed by	Reviewed by	Reviewed by
AR 11/20/2019			

GEN-32

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	6/30/2019	Furniture&Equipment	1405		18,030.00			
1	6/30/2019	Investment in Fixed Assets	2901		149,544.00			
1	6/30/2019	Investment in Fixed Assets	2901			18,030.00		
1	6/30/2019	Furniture&Equipment	1405			149,544.00		
To record change in capital asset for FYE 6/30/2019.								
2	6/30/2019	Compensated Absences	2207		3,728.00			
2	6/30/2019	Compensated Absences	5014			3,728.00		
To adjust Compensated Absences for FYE 6/30/2019.								
3	6/30/2019	Revenue Federal Grants	4000		3,629.68			
3	6/30/2019	Deferred Revenue	2301		2.49			
3	6/30/2019	Deferred Revenue	2301		695.00			
3	6/30/2019	Accounts Receivable	1201					
3	6/30/2019	Revenue Federal Grants	4000		3,350.00			
3	6/30/2019	Accounts Receivable	1201			3,629.68		
3	6/30/2019	Accounts Receivable	1201			2.49		
3	6/30/2019	Accounts Receivable	1201			695.00		
3	6/30/2019	Accounts Receivable	1201			3,350.00		
To reclass accounts receivables, revenue and deferred revenue								
4	6/30/2019	Revenue Federal Grants	4000		17,350.00			
4	6/30/2019	Deferred Revenue	2301			17,350.00		
Adjustment to reconcile total grant revenue to total grant expenditures. Excess revenue reclass to deferred revenue								
					196,329.17	196,329.17		
Net Income (Loss)					(15,467.95)			

[Client's Letterhead]

December 10, 2019

Anthony Brunson PA
3350 SW 148th Avenue
Suite 110
Miramar FL 33027

This representation letter is provided in connection with your audit(s) of the financial statements of South Florida Workforce Investment Board "**SFWIB**", which comprise the respective financial position of the governmental activities and each major fund, as of June 30, 2019, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of **December 10, 2019** the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit contract agreement dated August 9, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. (if any)
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. (if any)
- 10) Guarantees, whether written or oral, under which the SFWIB is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the SFWIB from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of SFWIB or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) We have no knowledge of any fraud or suspected fraud that affects the **SFWIB** and involves:
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the **SFWIB's** financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.(if any)
- 18) We have disclosed to you the identity of the **SFWIB's** related parties and all the related party relationships and transactions of which we are aware.

Government—Specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The SFWIB has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The **SFWIB** has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The **SFWIB** has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 31) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

- 36) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 37) Capital assets, are properly capitalized, reported, and, if applicable, depreciated.
- 38) We have appropriately disclosed the **SFWIB's** policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 39) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 41) With respect to the Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient enterprise Resource Application system:
- a) We acknowledge our responsibility for presenting the Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient enterprise Resource Application system in accordance with accounting principles generally accepted in the United States of America, and we believe the Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient enterprise Resource Application system, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient enterprise Resource Application system have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the Reconciliation of the General Ledger Expenditure Accounts to the State of Florida Subrecipient enterprise Resource Application system is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

42) With respect to federal award programs:

- a) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

- i) We have complied with the direct and material compliance requirements, including, when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and we confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E)
- m) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period. (if any)
- o) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- t) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six

months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.

- u) We have charged costs to federal awards in accordance with applicable cost principles.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for preparing the auditee section of the Data Collection Form as required by the Uniform Guidance.

Signature: _____

Signature: _____

Title: _____

Title: _____

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

MIAMI, FLORIDA

**FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
JUNE 30, 2019**

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**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
JUNE 30, 2019**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund, South Florida Workforce Investment Board as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the South Florida Workforce Investment Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of the South Florida Workforce Investment Board, as of June 30, 2019, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standard*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2019, on our consideration of the South Florida Workforce Investment Board’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering South Florida Workforce Investment Board’s internal control over financial reporting and compliance.

December 10, 2019

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

This section of the South Florida Workforce Investment Board (SFWIB) annual financial report presents Management's Discussion and Analysis (MD&A) of the SFWIB's financial performance during the fiscal year ended June 30, 2019. This section is to be read in conjunction with SFWIB's financial statements and the accompanying notes, which follow this section.

FINANCIAL HIGHLIGHTS

At the end of the current fiscal year, SFWIB's net position totaled \$922,301.

- During fiscal year 2019, SFWIB's expenses in the government-wide financial statements totaled \$40,321,142 for direct program services and administrative expenses. Revenues totaled \$40,174,159.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (cont'd)

Fund Financial Statements

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

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

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

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

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

Notes to the Financial Statements

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

FINANCIAL ANALYSIS OF SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

Government-wide Financial Analysis

Summary of Net Position

The following comparative table summarizes SFWIB's net position as of June 30, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Assets:		
Current and other assets	\$ 10,966,800	\$ 15,025,101
Capital assets, net	<u>130,062</u>	<u>261,576</u>
Total assets	<u>11,096,862</u>	<u>15,286,677</u>
Liabilities and deferred inflows:		
Current liabilities	9,260,958	12,066,947
Non-current liabilities	732,878	736,891
Deferred inflows	<u>180,725</u>	<u>1,413,555</u>
Total liabilities and deferred inflows	<u>10,174,561</u>	<u>14,217,393</u>
Net position:		
Net investment in capital assets	130,062	261,576
Unrestricted net position	<u>792,239</u>	<u>807,708</u>
Total net position	<u>\$ 922,301</u>	<u>\$ 1,069,284</u>

As of June 30, 2019, current assets totaled \$10,966,800. This is a net decrease of \$4,058,301 from June 30, 2018, principally attributable to the net effect of an increase in the cash and receivables, and a decrease in accrued payables as of June 30, 2019. The net effect of the three is due to timing differences between when cash is requested and received from grantor agencies, and when invoices are presented for payment, indicating there was a greater amount of unpaid obligations at year end than in the prior year.

The decrease of \$131,514 in capital assets is due primarily to the combined effect of depreciation expense of approximately \$149,544 and the acquisition of new assets totaling \$18,030.

Current liabilities of \$9,260,958 decreased by \$2,805,989 when compared to 2018. This decrease was primarily attributable to a net decrease between accrued payables and account payables as of June 30, 2019, which affected account receivables and is primarily due to timing of invoices presented for payment.

The decrease in non-current liabilities of \$4,013 is due to an increase of compensated absences payable to employees; and the decrease in deferred inflows is due to a funding decision between two WIOA funds that increased WIOA Adult fund under this category and increased WIOA Dislocated Worker under account receivables.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

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

Government-wide Financial Analysis (cont'd)

Change in Net Position - Governmental Activities

	<u>2019</u>	<u>2018</u>
Total revenue	\$ 40,174,159	\$ 49,008,616
Total expenses	<u>40,321,142</u>	<u>49,160,924</u>
Change in net position	<u>\$ (146,983)</u>	<u>\$ (152,308)</u>

Total revenue and expenses decreased approximately \$8.834 million and \$8.839 million respectively, during fiscal year 2019. The decrease in revenue and expenses was due to less funding specifically in the Department of Children and Families Refugee Program.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2019, SFWIB had invested approximately \$130,062 net of accumulated depreciation of approximately \$950,130 in a wide range of assets for its Career Centers, and administrative operations including computer equipment, five mobile vehicles, office equipment and furniture and fixtures. See Note 6 to the accompanying financial statements for further analysis.

Long-term Liabilities

SFWIB's long-term liabilities consist of compensated absences payable to SFWIB's employees at some future date in excess of one year after June 30, 2019. The long-term portion of compensated absences payable as of June 30, 2019 was approximately \$732,878. See Note 8 to the accompanying financial statements for further analysis.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

CONTACTING SOUTH FLORIDA WORKFORCE INVESTMENT BOARD'S FINANCIAL MANAGEMENT

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

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

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	Primary Government
	Total Governmental Activities
ASSETS	
Current assets:	
Cash	\$ 2,773,976
Grants receivable	7,488,627
Other receivables	55,635
Prepaid costs	<u>648,562</u>
Total current assets	<u>10,966,800</u>
Non-current assets:	
Capital assets, net	<u>130,062</u>
Total non-current assets	<u>130,062</u>
Total Assets	<u>\$ 11,096,862</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current liabilities:	
Accounts payable and accrued expenditures	\$ 9,131,627
Current portion of compensated absences	<u>129,331</u>
Total current liabilities	<u>9,260,958</u>
Non-current liabilities:	
Non-current portion of compensated absences	<u>732,878</u>
Total non-current liabilities	<u>732,878</u>
Total liabilities	<u>9,993,836</u>
Deferred inflows of resources	
Unearned revenue	<u>180,725</u>
Total deferred inflows of resources	<u>180,725</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 10,174,561</u>
Net position:	
Net Investment in capital assets	\$ 130,062
Unrestricted	<u>792,239</u>
Total Net Position	<u>\$ 922,301</u>

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenue</u>	<u>Net (Expense) Revenue & Changes in Net position</u>
		<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities			
Government grants:			
WIOA - Adult Services	\$ 6,304,503	\$ 6,272,808	\$ (31,695)
WIOA - Dislocated Workers Services	6,018,766	5,998,023	(20,743)
WIOA Supplemental State Level	861,287	861,287	-
Supplemental Nutritional Program	1,451,465	1,446,826	(4,639)
Reemployment Eligibility Assessment	638,530	639,055	525
Refugee and Entrant Program	7,681,475	7,660,774	(20,701)
Trade Adjustment Assistance TAA/TAC/TAT	21,659	21,772	113
Unemployment Compensation	229,051	194,451	(34,600)
Disabled Veterans' Outreach Program	162,677	163,435	759
Local Veterans' Outreach Program	68,885	50,084	(18,801)
Consolidated Disabled and Local Veteran	29,550	29,674	124
Wagner Peyser	1,544,308	1,544,308	-
Wagner Peyser 7B - Military Spouse	19,413	19,413	-
Temporary Assistance to Needy Families/Welfare Transition Program	8,784,855	8,781,505	(3,350)
WIOA- Youth Services	5,873,818	5,873,818	-
Disaster Recovery Irma	35,774	35,774	-
WIOA – National Emergency	326,879	326,879	-
Wagner Peyser – Incentives	44,461	44,461	-
Non-federal	<u>223,786</u>	<u>209,712</u>	<u>(14,074)</u>
Total Governmental Activities	<u>\$ 40,321,142</u>	<u>\$ 40,174,059</u>	<u>(147,083)</u>
General Revenue – Contribution Income			<u>100</u>
Change in net position			(146,983)
Net position - beginning			<u>1,069,284</u>
Net position - ending			<u>\$ 922,301</u>

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
BALANCE SHEET — GOVERNMENTAL FUNDS
JUNE 30, 2019**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 1,654,078	\$ 1,119,899	\$ 2,773,977
Grants receivables	371	7,488,256	7,488,627
Other receivables	-	55,635	55,635
Due from other funds	-	648,562	648,562
Prepaid expenses	<u>648,562</u>	<u>-</u>	<u>648,562</u>
Total Assets	<u>\$ 2,303,011</u>	<u>\$ 9,312,352</u>	<u>\$ 11,615,363</u>
LIABILITIES			
Accounts payable & accrued expenditures	\$ -	\$ 9,131,627	\$ 9,131,627
Due to other funds	<u>648,562</u>	<u>-</u>	<u>648,562</u>
Total liabilities	<u>648,562</u>	<u>9,131,627</u>	<u>9,780,189</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	<u>-</u>	<u>180,725</u>	<u>180,725</u>
Total liabilities and deferred inflows of resources	<u>648,562</u>	<u>9,312,352</u>	<u>9,960,914</u>
FUND BALANCE			
Non-spendable	648,562	-	648,562
Restricted	-	-	-
Unassigned	<u>1,005,887</u>	<u>-</u>	<u>1,005,887</u>
Total Fund Balance	<u>1,654,449</u>	<u>-</u>	<u>1,654,449</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 2,303,011</u>	<u>\$ 9,312,352</u>	<u>\$ 11,615,363</u>

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019**

Total Fund Balance - Governmental Funds \$ 1,654,449

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

Capital assets net of accumulated depreciation used in governmental activities are not financial resources and therefore are not reported in the governmental fund. 130,062

Compensated absences that are long-term liabilities, are not due and payable in the current period and therefore, are not reported in the governmental funds. (862,210)

Net position of Governmental Activities \$ 922,301

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF THE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
REVENUE			
Government grants and contracts	\$ -	\$ 39,963,422	\$ 39,963,422
Other income & interest	<u>100</u>	<u>210,637</u>	<u>210,737</u>
Total Revenue	<u>100</u>	<u>40,174,059</u>	<u>40,174,159</u>
EXPENDITURES			
Program costs	10,320	36,219,602	36,229,922
Administration costs	<u>8,977</u>	<u>3,954,457</u>	<u>3,963,434</u>
Total Expenditures	<u>19,297</u>	<u>40,174,059</u>	<u>40,193,356</u>
Excess of revenue over expenditures	(19,197)	-	(19,197)
Fund balance at beginning of year	<u>1,673,646</u>	<u>-</u>	<u>1,673,646</u>
Fund balance at end of year	<u>\$ 1,654,449</u>	<u>\$ -</u>	<u>\$ 1,654,449</u>

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Net change in fund balance governmental fund	\$	(19,197)
Amounts reported for governmental activities in the statement of net position are different because:		
Provision for depreciation expense on governmental capital assets is included in the governmental activities in the Statement of Activities		(149,544)
Capital outlays, reported as expenditures in governmental funds, are shown as capital assets in the statement of net position.		18,030
Change in compensated absences that are long-term liabilities, are not due and payable in the current period and therefore, are not reported in the fund financial statements.		<u>3,728</u>
Change in net position of Governmental Activities	\$	<u>(146,983)</u>

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 1 – General

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

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

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 1 - General (cont'd)

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

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

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

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

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

Note 2 - Summary of Significant Accounting Policies

Basis of presentation

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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

Government-wide and fund financial statements

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

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

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

Measurement focus, basis of accounting, and financial statement presentation

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

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

SFWIB reports the following major governmental funds:

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

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

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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

Prepaid costs

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

Capital assets

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

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

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

Net position

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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

Fund balance

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

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

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

Use of estimates

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

Income taxes

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

Note 3 - Cash

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 4 - Grant Receivables

As of June 30, 2019, grant receivables generally represent amounts due from grantor agencies for reimbursement of expenditures made by SFWIB, and consisted of the following:

Temporary Assistance to Needy Families (TANF)/Welfare Transition	\$ 3,408,405
WIOA- Dislocated Worker	96,545
Refugee and Entrant Program	1,257,310
WIOA - Youth Services	851,399
Supplemental Nutrition Assistance Program	146,994
Wagner Peyser	381,622
WIAO- Adult Services	990,068
WIOA- Supplemental State	135,092
Trade Adjustment Case Management	8,517
Reemploy Servs & Eligibility(UCRE)	122,943
Local Veterans	7,912
Disabled Veterans	22,446
DV-LV Combined	6,151
Wagner Peyser Military Spouse	8,390
Wagner Peyser Performance Incentives	44,461
Other	<u>372</u>
Total Grants Receivable	<u>\$ 7,488,627</u>

Note 5 - Other Receivables

Other receivables totaling \$55,635 as of June 30, 2019 consist primarily of charge-backs/refunds from training vendors for participants that did not complete training or whose Pell grants were applied and vending machine commissions past due. The other receivables were collected subsequent to June 30, 2019.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 6 - Capital Assets

Capital asset balances and activity for the fiscal year ended June 30, 2018 were as follows:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
Depreciable Capital Assets:				
Computer equipment	\$ 708,218	\$ 18,030	\$ 38,796	\$ 687,452
Office equipment	214,552	-	-	214,552
Other equipment	<u>178,188</u>	<u>-</u>	<u>-</u>	<u>178,188</u>
Total Depreciable Capital Assets	<u>1,100,958</u>	<u>18,030</u>	<u>38,796</u>	<u>1,080,192</u>
DEPRECIATION				
Less: Accumulated Depreciation for:				
Computer equipment	507,520	127,192	38,796	595,916
Office equipment	173,739	4,442	-	178,181
Other equipment	<u>158,124</u>	<u>17,910</u>	<u>-</u>	<u>176,033</u>
Total Accumulated Depreciation	<u>839,382</u>	<u>149,544</u>	<u>38,796</u>	<u>950,130</u>
Net Capital Assets	<u>\$ 261,576</u>	<u>\$ (131,514)</u>	<u>\$ -</u>	<u>\$ 130,062</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

WIOA - Adult Services	\$ 34,506
Temporary Assistance to Needy Families/ Welfare Transition	38,424
WIOA - Dislocated Worker Services	23,167
WIOA - Youth Services	18,128
Wagner Peyser	14,230
Refugee and Entrant Assistance Program	13,844
Food Stamp/Supplemental Nutrition Assistance Program	5,576
Local Veterans	845
DV-LV Combined	7
Disabled Veteran	546
Other	<u>271</u>
Total	<u>\$ 149,544</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 7 - Unearned Revenue

As of June 30, 2019, deferred inflows of resources consist of the following:

WIOA Dislocated Workers	\$ 128,314
Reemployment & Eligibility Assessment	7
WIOA National Emergency	2,271
City of Miami Garden	32,975
Other	<u>17,158</u>
Total	<u>\$ 180,725</u>

Note 8 - Compensated Absences

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

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

The following table is a roll forward of compensated absences:

Beginning balance	\$ 865,938
Additions	1,156,457
Reductions	<u>(1,160,186)</u>
Ending balance	862,209
Estimated current portion	<u>(129,331)</u>
Long-term portion	<u>\$ 732,878</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 9 - Related Party Transactions

Contract awards

Miami-Dade County Public Schools, and The District Board of Trustees of Miami Dade College, are members of the South Florida Workforce Investment Board and were paid for program services; The Academy of South Florida is also a related party. These training agents were reimbursed for program services provided during fiscal year 2019 as follow:

Miami-Dade County Public Schools	\$ 1,677,513
The District Board of Trustees of Miami Dade College	520,723
The Academy of South Florida	1,130,881
Greater Miami Chamber of Commerce	<u>53,320</u>
	<u>\$ 3,382,437</u>

Services

Miami-Dade County, Florida (County) provides payroll processing, procurement, legal and other services and goods for SFWIB. The County was reimbursed approximately \$163,222 for these services during the fiscal year ended June 30, 2019.

Payroll

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

Retirement plan

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

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

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 9 - Related Party Transactions (cont'd)

Retirement plan (cont'd)

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

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

SFWIB's required contribution rate is established by State statute and was 7.252% of the covered payroll for the fiscal year ended June 30, 2019. Additionally, a 3% employee contribution is mandated by the State of Florida. The required contribution by SFWIB to the FRS for the fiscal year ended June 30, 2019, 2018, and 2017, were approximately \$446,858, \$419,678, and \$391,081, respectively. SFWIB has met all contribution requirements for the current year and the two preceding years.

Note 10 - Risk Management

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

Note 11 - Lease Commitments

SFWIB leases office space under various operating leases. The majority of these leases are through the SFWIB, with lease terms extending through June 30, 2025. Total rent expense was approximately \$2,743,231 for the year ended June 30, 2019.

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

For the year ended June 30,

2020	\$ 2,291,687
2021	2,360,437
2022	2,431,250
2023	2,504,187
2024	2,579,313
2025	<u>2,656,692</u>
	<u>\$ 14,823,566</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 12 - Contingencies

Grants

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

Note 13- Subsequent Events

The SFWIB management evaluated subsequent events through December 10, 2019, the date the financial statements were available to be issued. There were no events which required disclosure in the financial statements.

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**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Identifier	Total Expenditures	Sub-recipient Expenditures
U.S. Department of Labor				
Passed-through:				
Florida Department of Economic Opportunity (DEO)				
Workforce Investment Act (WIA) Cluster:				
WIOA -Adult Program	17.258	33648	\$ 861,287	\$ 600,287
WIOA -Adult Program	17.258	33673	1,180,183	747,169
WIOA -Adult Program	17.258	037511	5,092,625	3,094,603
WIOA -Youth Activities	17.259	33423	2,462,635	2,326,876
WIOA -Youth Activities	17.259	037297	3,411,183	2,556,437
WIOA Dislocated Worker Formula Grants	17.278	33698	5,194,829	2,798,401
WIOA Dislocated Worker Formula Grants	17.278	037487	<u>803,194</u>	<u>205,043</u>
Total Workforce Investment Act (WIA) Cluster			<u>19,005,936</u>	<u>11,728,529</u>
Workforce Investment Opportunity Act (WIOA) National Emergency Grant:				
WIOA National Dislocated Worker- National Emergency Hurricane Irma	17.277	34188	326,880	98,623
WIOA National Dislocated Worker- National Emergency Hurricane Irma	17.277	037694	<u>35,774</u>	<u>-</u>
Total Workforce Investment Act (WIOA) National Emergency Grant			<u>362,654</u>	<u>98,623</u>
Employment Services (ES) Cluster				
Disabled Veterans' Outreach Program (DVOP)	17.801	35368	53,736	-
Disabled Veterans' Outreach Program (DVOP)	17.801	037761	109,700	-
Local Veterans' Employment Representative (Lver) Program	17.804	35343	12,183	-
Local Veterans' Employment Representative (Lver) Program	17.804	037743	37,901	-
Disabled Veterans' Outreach Program (DVOP)	17.801	037518	12,893	-
Disabled Veterans' Outreach Program (DVOP)	17.801	037841	16,781	-
Employment Service/Wagner-Peyser Funded Activities	17.207	037357	44,461	14,984.00
Employment Service/Wagner-Peyser Funded Activities	17.207	037437	19,413	-
Employment Service/Wagner-Peyser Funded Activities	17.207	33828	316,820	-
Employment Service/Wagner-Peyser Funded Activities	17.207	037460	<u>1,227,488</u>	<u>-</u>
Total Employment Services (ES) Cluster			<u>1,851,376</u>	<u>14,984</u>
Unemployment Insurance				
Reemployment Services and Eligibility Assessment	17.225	35678	343,460	169,075
Reemployment Services and Eligibility Assessment	17.225	037830	172,652	45,246
Reemployment Services and Eligibility Assessment	17.225	038021	122,943	102,426
Reemployment Services and Eligibility Assessment	17.225	34800	39,872	21,999
Reemployment Services and Eligibility Assessment	17.225	037717	<u>154,579</u>	<u>86,482</u>
Total Unemployment Insurance			<u>833,506</u>	<u>425,228</u>
Trade Adjustment Assistance				
Trade Adjustment Assistance	17.245	036562	588	-
Trade Adjustment Assistance	17.245	037843	14,517	-
Trade Adjustment Assistance	17.245	037639	<u>6,667</u>	<u>6,667</u>
Total Trade Adjustment Assistance			<u>21,772</u>	<u>6,667</u>
Total U.S. Department of Labor			<u>22,075,244</u>	<u>12,274,031</u>
U.S. Department of Agriculture				
Passed-through:				
Florida Department of Economic Opportunity (DEO)				
Supplemental Nutrition Assistance Program	10.561	34888	438,675	216,247
Supplemental Nutrition Assistance Program	10.561	037588	<u>1,008,151</u>	<u>433,827</u>
Total U.S. Department of Agriculture			<u>1,446,826</u>	<u>650,074</u>
U.S. Department of Health and Human Services				
Passed-through:				
Florida Department of Economic Opportunity (DEO)				
Temporary Assistance for Needy Families (TANF)				
Temporary Assistance for Needy Families	93.558	037428	2,049,785	1,394,164
Temporary Assistance for Needy Families	93.558	037619	<u>6,735,070</u>	<u>4,544,684</u>
Total Temporary Assistance for Needy Families (TANF)			<u>8,784,855</u>	<u>5,938,848</u>
Passed-through:				
Florida Department of Children and Families				
Refugee and Entrant Assistance - State Administered Programs 10/1/17-9/30/18	93.566	XK050	620,498	584,434
Refugee and Entrant Assistance - State Administered Programs 10/1/17-9/30/18	93.584	XK050	1,481,321	1,395,226
Refugee and Entrant Assistance - State Administered Programs 10/1/18-9/30/19	93.566	XK050	4,961,562	4,498,758
Refugee and Entrant Assistance - State Administered Programs 10/1/18-9/30/19	93.584	XK050	<u>604,362</u>	<u>547,990</u>
Total Refugee and Entrant Assistance Program			<u>7,667,743</u>	<u>7,026,408</u>
Total U.S. Department of Health and Human Services			<u>16,452,598</u>	<u>12,965,256</u>
Total Expenditures of Federal Awards			<u>\$ 39,974,668</u>	<u>\$ 25,889,361</u>

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

Note 1 - Basis of Presentation

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

Note 2 - Indirect Cost Rate

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

DRAFT

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

MIAMI, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

DRAFT

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund, of the South Florida Workforce Investment Board ("SFWIB"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the SFWIB's basic financial statements, and have issued our report thereon dated December 10, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

December 10, 2019

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

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

Report on Compliance for Each Major Federal Program

We have audited South Florida Workforce Investment Board's ("SFWIB") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of SFWIB's major federal programs for the year ended June 30, 2019. SFWIB's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, SFWIB, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

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

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

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

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

December 10, 2019.

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

Section I - Summary of Auditors' Results

Financial Statements

Type of Auditors' Report Issued

Unmodified Opinion

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

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

Identification of Major Programs:

CFDA Numbers

Name of Federal Program or Cluster

93.558 Temporary Assistance for Needy Families
17.207, 17.801 Employment Cluster

Dollar threshold used to distinguish between

Type A and Type B programs: \$1,199,240

Auditee qualified as low-risk auditee? Yes No

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREER SOURCE SOUTH FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Section II - Current Year Findings - Financial Statements Audit

No current year findings.

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

No current year findings.

Section IV - Prior Year Findings - Financial Statements Audit

No prior year findings.

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

No prior year findings.

DRAFT

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

ADDITIONAL INFORMATION

FOR THE YEAR ENDED JUNE 30, 2019

DRAFT

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
RECONCILIATION OF GENERAL LEDGER
EXPENDITURE ACCOUNTS TO THE STATE OF FLORIDA
SUBRECIPIENT ENTERPRISE RESOURCE APPLICATION
FOR THE YEAR ENDED JUNE 30, 2019**

Program	Amount per GL	Program Income	Subtotal	Amount per OSMIS	Difference
WIOA Supplemental State Level	\$ 861,287	\$ -	\$ 861,287	\$ 861,287	\$ -
WIOA -Adult Program	1,180,183	190	1,179,993	1,180,183	(190)
WIOA -Adult Program	5,092,624	107	5,092,517	5,092,327	190
WIOA-Youth Activities	2,462,635	34	2,462,602	2,462,552	50
WIOA-Youth Activities	3,411,183	244	3,410,939	3,410,939	-
WIOA Dislocated Worker Formula Grants	5,194,829	347	5,194,481	5,194,352	129
WIOA Dislocated Worker Formula Grants	803,194	-	803,194	803,194	-
WIOA National Dislocated Worker- National Emergency Hurricane Irma	326,879	-	326,879	326,879	-
Disaster Recovery Irma	35,774	-	35,774	35,774	-
Disabled Veteran's Outreach Program (DVOP)	53,736	-	53,736	53,736	-
Disabled Veteran's Outreach Program (DVOP)	109,699	-	109,699	109,699	-
Local Veterans' Employment Representative (Lver) Program	12,183	-	12,183	12,183	-
Local Veterans' Employment Representative (Lver) Program	37,901	-	37,901	37,901	-
Veterans Program-Consolidated DVOP - LVER PY17	12,893	-	12,893	12,893	-
Veterans Program-Consolidated DVOP - LVER PY18	16,781	-	16,781	14,076	2,705
Wagner Peyser Performance Incentives	44,461	-	44,461	44,461	-
Wagner Peyser 7B Military Spouse	19,413	-	19,413	19,413	-
Employment Service/ Wagner- Peyser Funded Activities	316,820	-	316,820	316,820	-
Employment Service/ Wagner- Peyser Funded Activities	1,227,488	2	1,227,486	1,227,488	(2)
Reemployment Services and Eligibility Assessment	343,460	-	343,460	343,467	(7)
Reemployment Services and Eligibility Assessment	172,652	-	172,652	172,652	-
Reemployment Services and Eligibility Assessment	122,943	-	122,943	122,943	-
Reemployment Assistance Program	39,872	-	39,872	39,872	-
Reemployment Assistance Program	154,579	-	154,579	154,579	-
Trade Adjustment Assistance	588	-	588	588	-
Trade Adjustment Assistance	14,517	-	14,517	14,517	-
Trade Adjustment Assistance	6,667	-	6,667	6,667	-
Supplemental Nutrition Assistance Program	438,676	-	438,676	438,676	-
Supplemental Nutrition Assistance Program	1,008,151	-	1,008,151	1,008,151	-
Temporary Assistance for Needy Families	2,049,785	-	2,049,785	2,049,785	-
Temporary Assistance for Needy Families	6,735,070	-	6,735,070	6,735,070	-

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
D/B/A CAREERSOURCE SOUTH FLORIDA
NOTE TO THE RECONCILIATION OF GENERAL LEDGER
EXPENDITURE ACCOUNTS TO THE STATE OF FLORIDA
SUBRECIPIENT ENTERPRISE RESOURCE APPLICATION
FOR THE YEAR ENDED JUNE 30, 2019**

Note 1 - Basis of Presentation

The schedule is a reconciliation of certain general ledger expenditure accounts to the State of Florida Subrecipient Enterprise Resource Application (SERA) for the fiscal year ended June 30, 2019. The information on this schedule is presented in accordance with the requirements of OMB Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

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

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SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

D/B/A CAREERSOURCE SOUTH FLORIDA

AUDIT RESULTS & FINANCIAL OVERVIEW

June 30, 2019



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

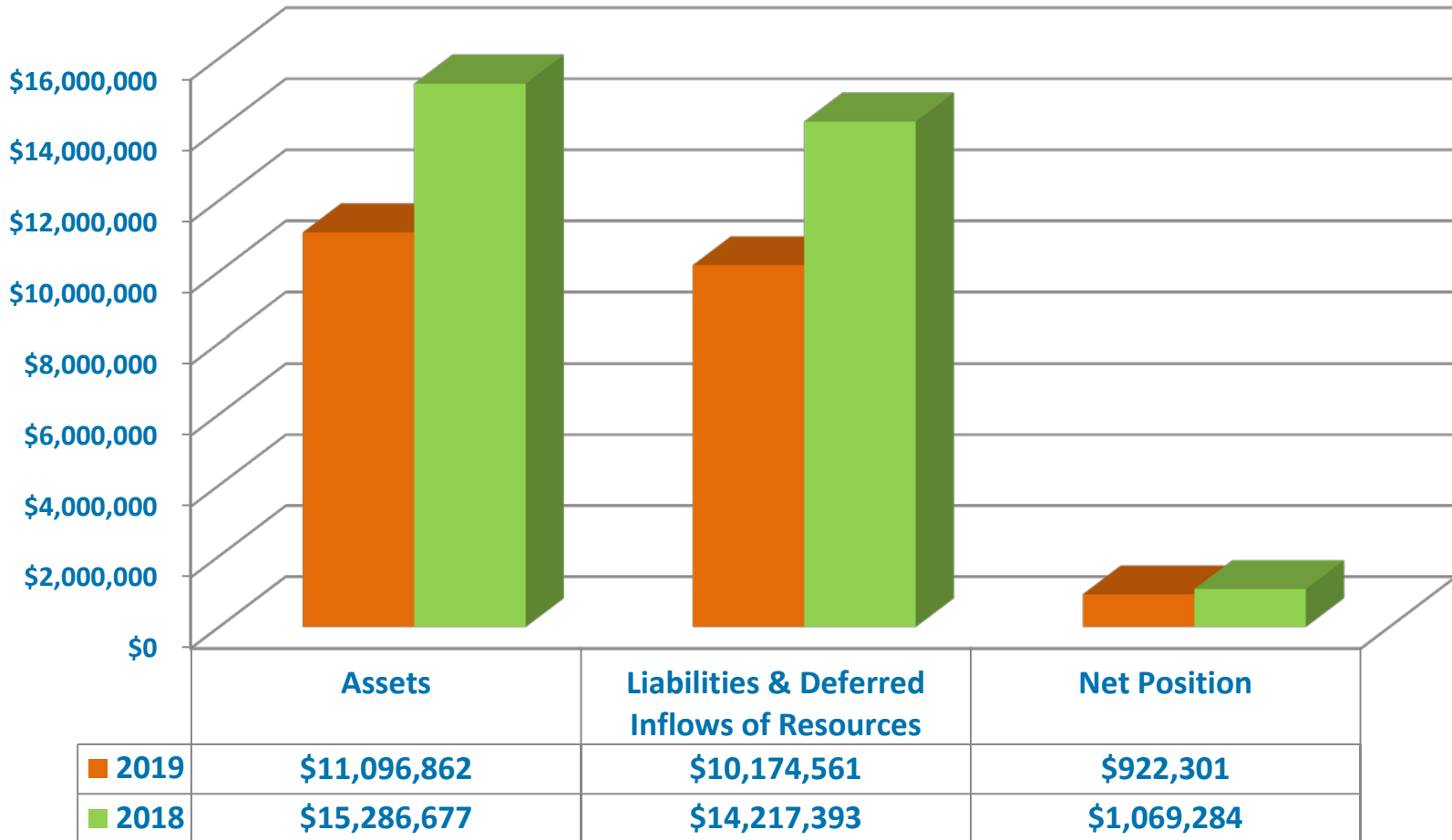
Scope of Examination

- **Audit of financial statements pursuant to *Generally Accepted Auditing Standards* and *Government Auditing Standards***
- **Review of internal controls governing financial operations, as well as laws and regulations**
- **Tests of compliance pursuant to the *Uniform Guidance* and the *Department of Economic Opportunity Audit and Audit Responsibilities***
- **Data Collection Form Completion**

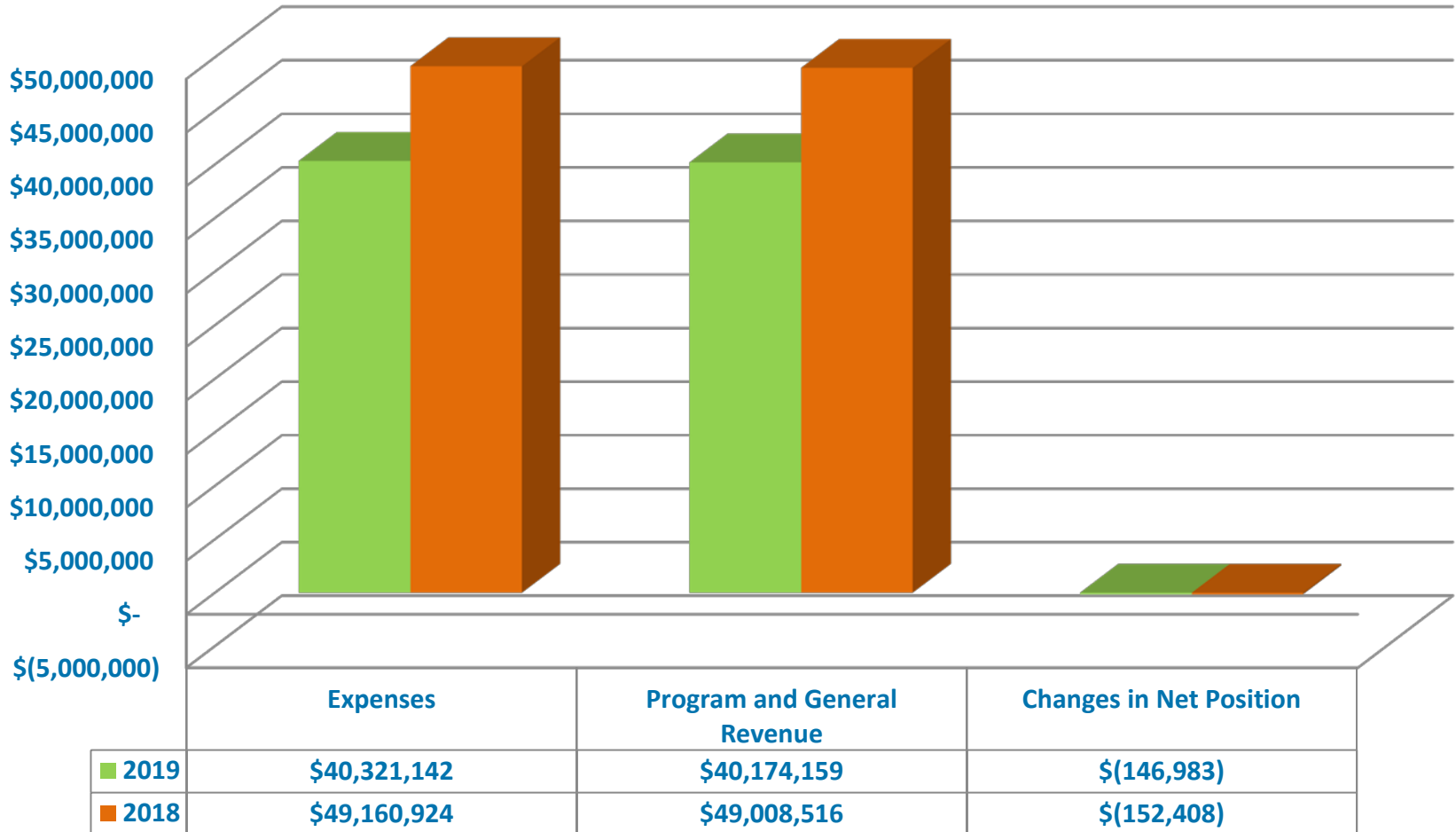
Significant Audit Results

- **Unmodified Audit Opinion on Financial Statements and the Uniform Guidance Audit**
- **No Findings on Compliance with the Uniform Guidance**
- **No Findings Noted In Internal Control Over Financial Reporting**

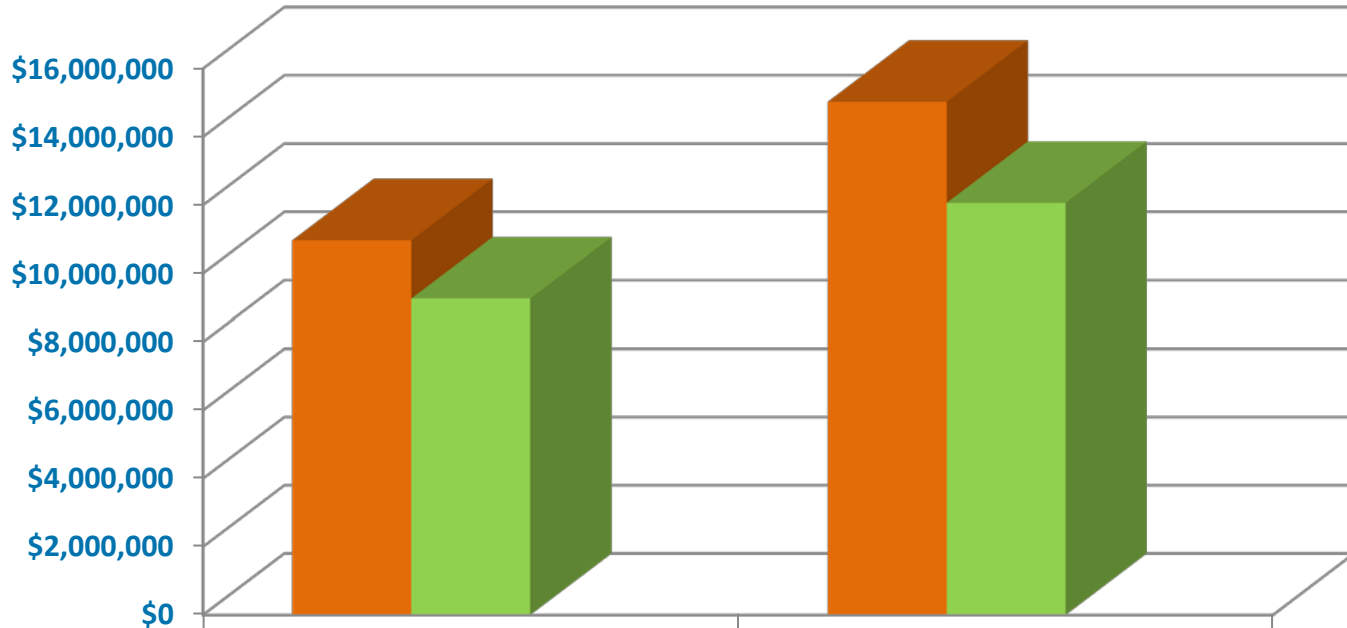
Statements of Net Position



Statements of Activities



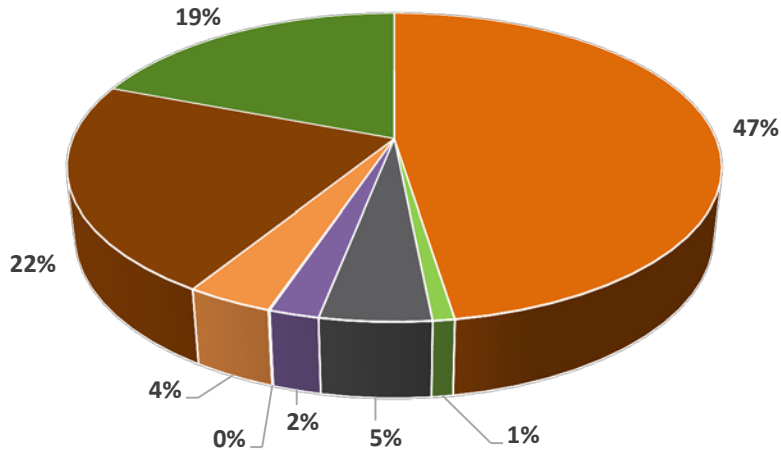
Current Ratios



	2019	2018
■ Current Assets	\$10,966,800	\$15,025,101
■ Current Liabilities	\$9,260,958	\$12,066,947
Ratio	\$1.18 to \$1	\$1.25 to \$1

Schedules of Expenditures of Federal Awards

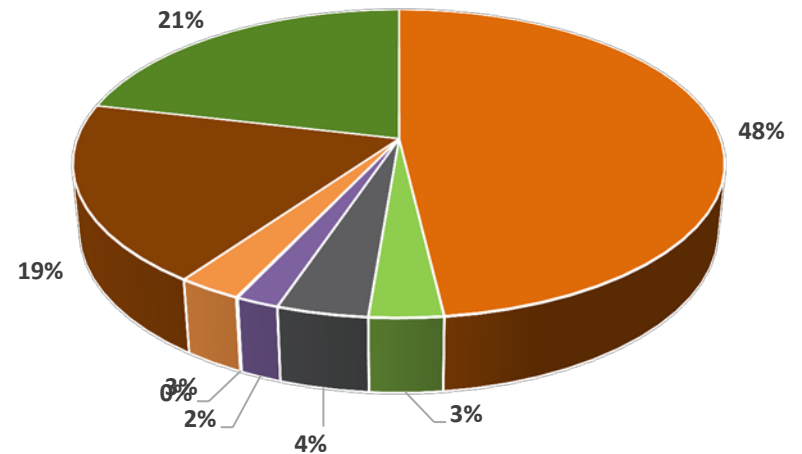
2019



- Workforce Investment Opportunity Act (WIOA) Cluster - \$19,005,936 - 47%
- Workforce Investment Opportunity Act (WIOA) National Emergency Grant - \$362,654 - 1%
- Employment Services (ES) Cluster - \$1,851,376 - 5%
- Unemployment Insurance - \$833,506 - 2%
- Trade Adjustment Assistance - \$21,772 - 0%
- Supplemental Nutrition Assistance Program - \$1,446,826 - 3%
- Temporary Assistance for Needy Families (TANF) - \$8,784,855 - 22%
- Refugee and Entrant Assistance Program - \$7,667,743 - 19%

\$ 39,974,668

2018



- Workforce Investment Opportunity Act (WIOA) Cluster - \$22,751,480 - 48%
- Workforce Investment Opportunity Act (WIOA) National Emergency Grant - \$1,496,510 - 3%
- Employment Services (ES) Cluster - \$1,845,003 - 4%
- Unemployment Insurance - \$876,048 - 2%
- Trade Adjustment Assistance - \$30,886 - 0%
- U.S. Department of Agriculture - \$1,298,258 - 3%
- Temporary Assistance for Needy Families (TANF) - \$8,891,160 - 19%
- Refugee and Entrant Assistance Program - \$10,092,664 - 21%

\$ 47,282,009



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 7a

AGENDA ITEM SUBJECT: NATIONAL FLIGHT ACADEMY

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: The Global Talent and Competitiveness Council recommends to the Board the approval to allocate an amount not to exceed \$100,000 in Temporary Assistance for Needy Families (TANF) Program funds to support the National Flight Academy - Explore Ambition Program, as set forth below.

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

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

BACKGROUND:

The National Flight Academy (NFA) - Explore Ambition's mission is to inspire and educate future generations of leaders through positive exposure to Naval Aviation. The NFA program blends the culture and excitement of 21st century Aviation technology and core competencies in an exclusive, entertaining, engaging, and immersive environment to provide a learning adventure with a lasting impact.

The NFA program's application of Science, Technology, Engineering, and Mathematics (STEM) concepts are delivered in a non-traditional classroom style "hands-on and minds-on" learning environment that provides students with the opportunity to gain confidence in themselves and their ability to pursue career pathways in these fields of study. STEM education creates critical thinkers, increases science literacy, enables the next generation of innovators, and is critical in helping the United States remain a world leader.

The attendance of CareerSource South Florida Youth Programs participants at the NFA will broaden their perspective of career pathways in the Aerospace Industry and help in the development of leadership skills as preparation for their future as productive citizens and leaders.

Previously, the SFWIB partnered with the Mexican American Council, iCare, Kiwanis Club of Little Havana, Big Brother Big Sister, Take Stock In Children and the Miami Dade County Police Department in an effort to form a capacity building partnership that aligns career education and pathways to expose youth participants to STEM occupations.

Funding for the NFA Aviation Program for PY 2019-2020 covers the cost for tuition, classroom materials, T-Shirts, room and board on the Naval Base, Meals (Breakfast, Lunch, Dinner and Snacks), 24-hour security, field trips and academics for students to participate in STEM disciplines.

A total of up to 100 students will participate and visit the NFA during the 2020 Spring Break (March 22-27, 2020).

In the following procurement process of Miami-Dade County Administrative Order No. 3-38, it is recommended that SFWIB waive the competitive procurement as it is recommended by the Executive Director that this is in the best interest of SFWIB. A two-thirds vote of a quorum present is required to waive the competitive procurement process and award the National Flight Academy, an allocation not to exceed \$100,000 in Temporary Assistance To Needy Families (TANF) funds to support the National Flight Academy-Explore Ambition Program cost.

FUNDING: Temporary Assistance for Needy Families

PERFORMANCE: N/A

NO ATTACHMENT



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 7b

AGENDA ITEM SUBJECT: FUTURE BANKERS TRAINING CAMP PROGRAM

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: The Global Talent and Competitiveness Council recommends to the Board the approval to allocate an amount not to exceed \$125,000 in Workforce Innovation and Opportunity Act Youth Program funds to support the Miami Dade College Future Bankers Training Camp Program, as set forth below.

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

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

BACKGROUND:

The Future Bankers Training Camp (Future Bankers Camp) Program is designed to motivate and tap into the talent of minority students in low income areas and provide them with a promising career path in the financial services industry. Upon completing the program, students are eligible to receive the American Bankers Association (ABA) and America Institute of Banking (AIB) Bank Tellers Certificates. Students that graduate high school are eligible for a Miami-Dade College (MDC) Vocational Certificate, which allows them to work towards an Associate of Science degree in Financial Services. Students may also participate in industry based internships with partnering financial institutions.

The Future Bankers Camp is partnering with the Cuban America National Council (CNC) Youth Program to facilitate the recruitment of youth participants into the program. This innovative four week camp provides hands-on experience for future students interested in a financial services career. The camp provides students with the opportunity to enhance their math, communication and financial literacy skills by completing an internship with a financial institution and receiving an industry certification. The program will take place from June 1-26, 2020.

The Future Bankers Camp received matching program dollars from various banking institutions for Program Year (PY) 2018-2019 and provided opportunities to students as follows:

Future Bankers Training Program	
# of program participants	50
# of who completed 150 classroom training	50
# of participants who participated in an Internship	50
# of participants who received the ABA Bank Tellers Certification	50
# of Financial Institutions that Provided Internship	31
# of High schools who participated in the program	13

The Future Bankers Camp is supported by more than 32 local banks and is aligned with the Miami-Dade County Public Schools district's partnership and involvement in the One Community One Goal Targeted Industries Implementation Plan.

The track for PY 2019-2020 will include Teller and Customer Service Training. The Customer Service track includes a 3-credit class through MDC. Upon successful completion of the camp, students will be eligible to receive the American Bankers Association Bank Teller and Customer Service Representative Certificates. This national industry standard certificate meets the educational requirement for the certification exam offered by the Institute of Certified Bankers. Miami-Dade County Public Schools students enrolled in the Academy of Finance programs are also welcome to participate in the Future Bankers Camp.

In following the procurement process of Miami-Dade County Administrative Order No. 3-38, it is recommended that the SFWIB waive the competitive procurement, as it is recommended by the Executive Director that this is in the best interest of the SFWIB. A two-thirds vote of the quorum present is required to waive the competitive procurement process and award to Miami-Dade College an allocation not to exceed \$125,000 in Workforce Innovation and Opportunity Act (WIOA) Youth funds for the Future Bankers Training Camp Program.

FUNDING: Workforce Innovation and Opportunity Act Youth

PERFORMANCE: N/A

NO ATTACHMENT



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 7c

AGENDA ITEM SUBJECT: GREATER MIAMI CHAMBER OF COMMERCE STRATEGIC PLAN INITIATIVE

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: The Global Talent and Competitiveness Council recommends to the Board the approval to allocate an amount not to exceed \$50,000 in Workforce Services Funding to support the Greater Miami Chamber of Commerce strategic plan initiative, as set forth below.

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

STRATEGIC PROJECT: **Engage employers and seek continuous feedback**

BACKGROUND:

The Greater Miami Chamber of Commerce (GMCC) has indicated that Miami is at a crossroad. Despite the incredible progress achieved within the past 10 years, the future trajectory will be determined by how GMCC address some incredible challenges. Traffic continues to snarl the daily commute which impacts the productivity of workers and the transportation of goods through the county and country. Affordable workforce housing continues to challenge the household budgets of even higher paid professionals, to say nothing of its impact on workers at the lower echelon of our service economy. Sea-level rise threatens to take back much of the hard-fought real estate development that is attracting talent and industries to Miami-Dade. There is a growing gap between current and future jobs and a skilled workforce to fulfill them (Florida has about 400,000 people looking for jobs and 200,000 jobs looking for people). All of these issues are not insurmountable, but they will become even more complex within the next 10 years when an additional 800,000 to 1 million new residents are expected to arrive in Miami-Dade County.

The GMCC is the voice of the South Florida business community and has been uniquely positioned as the civic engine that fuels the advancement of our great community. However, with such a quickly changing landscape and disruptive issues so vastly different from the challenges of the past, the GMCC needs to engage in an intensive strategic planning process that examines current and future trends in the economy, the job market, the environment, education, technology and civic life in general. This planning process will need to survey various industries and sectors, take heed of where our community partners are heading, and understand on a deep level needs and expectations of a new generation of business leaders who operate much differently from those of the past.

The GMCC would look to its membership to find the talent to conduct the study, and we are hopeful that it will lead to substantial cost reduction through the donation of in-kind services. Much of the research needed will be obtained from member colleges, universities and partners such as the Beacon Council and the Greater Miami Convention and Visitors Bureau. There inevitably will be costs such as partial consultative charges, meeting expenses, printing, etc., that need to be covered to complete the strategic plan, and therefore, we seek a grant of \$50,000 from our partners at Career Source South Florida. In return, we would promote Career Source South Florida as a sponsor of the plan and involve its principals in the planning process and the presentation of the final plan.

In the following procurement process of Miami-Dade County Administrative Order No. 3-38, it is recommended that SFWIB waive the competitive procurement as it is recommended by the Executive Director that this is in the best interest of SFWIB. A two-thirds vote of a quorum present is required to waive the competitive procurement process and award the Greater Miami Chamber of Commerce, an allocation not to exceed \$50,000 in Workforce Services funds to support the GMCC Strategic Plan.

FUNDING: Workforce Services Funding (WIOA, TANF, UI, etc.)

PERFORMANCE: N/A

NO ATTACHMENT



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 8a

AGENDA ITEM SUBJECT: REFUGEE EMPLOYMENT AND TRAINING PROGRAM PERFORMANCE

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Improve employment outcomes**

BACKGROUND:

The South Florida Workforce Investment Board's (SFWIB) contract with the Department of Children and Family (DCF) Services requires 511 monthly placements for an annual goal of 6,128. The Refugee Employment and Training (RET) Balanced Scorecard measures the performance of the Workforce Development Area (WDA) 23 service providers. The year-end summary for program year 2018-2019 is from October 1, 2018 through September 30, 2019.

The WDA 23 RET Balanced Scorecard Report End-of-Year performance details are as follows:

- There was a total of 5,900 actual Direct Job Placements (DJP), which is 3.82 percent below the maximum standard.
- Ninety percent were still employed after 90 days with an average entered employment wage of \$10.47.
- The net economic benefit to the community was \$120,987,840.
- For every dollar expended on the program, the SFWIB obtained a \$15.90 return on the investment.

None of the six RET services providers achieved or exceeded their year-end maximum job placement standard. However, five of the six service providers achieved the minimum standard.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CSSF Refugee Balanced Scorecard Report

Report Date: 10/1/2018 To 9/30/2019

Employment						
Location	Maximum Standard		Minimum Standard		Actual Placements	Actual Vs. Maximum Goal
	Standard	%	Standard	%		
AMO	1,200	95.50%	1,140	100.53%	1,146	-54
Arbor E&T, LLC	600	97.50%	564	103.72%	585	-15
CANC	588	97.62%	552	103.99%	574	-14
Community Coalition	516	98.26%	492	103.05%	507	-9
Lutheran Services	1,464	98.43%	1,392	103.52%	1,441	-23
Youth Co-Op	1,776	92.74%	1,692	97.34%	1,647	-129
Workforce Development Area 23	6132	96.22%	5820	101.37%	5,900	-232

ND = No data

NA = Region performance not applicable for this measure

11/22/2019



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 8b

AGENDA ITEM SUBJECT: WORKFORCE SERVICES BALANCED SCORECARD REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Improve service delivery outcomes**

BACKGROUND:

The Balanced Scorecard Report measures the performance of the Workforce Development Area (WDA) 23 service providers Direct Job Placements (DJP) and the overall total number of placements. The Balanced Scorecard Year-to-Date (YTD) summary for program year 2019-2020 is from July 1, 2019 through November 30, 2019.

The WDA 23 Balanced Scorecard Report shows a total of 2,255 direct job placements..

The following is a breakdown of the Direct Job Placement types:

- Seasonal DJP's 230 or 10.2%
- Part-Time DJP's 85 or 3.8%
- Temporary DJP's 149 or 6.6%
- Full-Time DJP's 1,791 or 79.4%

Currently, the Balanced Scorecard Employment/Job Placement Average Wage report shows the overall job placement average wage for CareerSource center locations is \$11.64. Monroe County (Florida Keys centers) has the highest starting average wage rate at \$13.90 per hour, followed by the Northside center at \$13.72 per hour. The WDA's average time to placement is 114 days for all DJP.

SFWIB staff will continue to monitor these rates to help identify new strategies to close the gap between the average jobseeker and individuals in the hard to serve categories.

The attached reports display the aforementioned information for the current program year.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CSSF Balanced Scorecard Report

Report Date: 7/1/2019 To 11/30/2019

Direct Placement Type	Total Placements	Average Wage Rate	Average Days to Placement
Seasonal	230	\$8.61	11
Temporary	85	\$11.13	89
Part-Time	149	\$10.91	83
Full Time Universal	1,058	\$12.28	53
WIOA Adult/Dislocated Worker	472	\$11.69	185
WIOA Job Seekers with Disability	1	\$10.00	91
WIOA Veterans	12	\$13.68	269
WIOA Ex-Offenders	94	\$11.78	296
WIOA Reemployment Assistance	45	\$12.91	35
WIOA Homeless	37	\$11.51	112
WIOA TANF/CAP	18	\$11.08	254
WIOA SNAP	54	\$11.53	371
Totals:	2,255	\$11.64	114

ND = No Data

CSSF Balanced Scorecard Report

Report Date: 7/1/2019 To 11/30/2019

Employment/Job Placement Average Wage		
Location	Standard	Center
Hialeah Downtown center	\$14.58	\$11.15
North Miami Beach center	\$14.58	\$11.53
Northside center	\$14.58	\$13.72
Carol City center	\$14.58	\$11.07
Florida Keys center	\$14.58	\$13.90
Miami Beach center	\$14.58	\$11.34
Opa Locka center	\$14.58	\$11.23
Homestead center	\$14.58	\$9.83
Little Havana center	\$14.58	\$12.67
Perrine center	\$14.58	\$11.35
West Dade center	\$14.58	\$11.63
Workforce Development Area	\$14.58	\$11.64



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 8c

AGENDA ITEM SUBJECT: CONSUMER REPORT CARD UPDATE

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Improve credential outcomes for job seekers**

BACKGROUND:

The South Florida Workforce Investment Board (SFWIB) Individual Training Account (ITA) Policy requires the monitoring of the performance of SFWIB approved Training Vendors. Accordingly, staff developed and implemented the Consumer Report Card (CRC) Tool. The tool is an online report that updates ITA performance on a daily basis. The goal of the tool is to function as an “ITA Consumer Report Card”, enabling the consumer (participant) and Career Advisor the ability to monitor the success of individual programs and evaluate the economic benefit per placement by program.

The CRC performance indicators for the period of July 1, 2019 through November 21, 2019 are as follows:

- The SFWIB generated \$870,089.85 of wages into the South Florida regional economy.
- For every dollar spent on training, SFWIB obtained a return of \$3.68.
- Ninety-seven percent of training services participants completed classroom training.
- Of those completing training, 96 percent have obtained employment with an average wage of \$19.70.
- One hundred percent of the participants were placed in a training-related occupation.
- The net economic benefit per placement is \$32,225.55.

The attached CRC table is a summary for program year 2019-2020.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

Consumer Report Card

07/01/2019 - 06/30/2020

Training Agent	Total Outcome	Number of Completions	Number of Placements	% of Placements	# of Training Related Placements	% of Total Training Related Placements	Training Expenditures			Economic Benefit		Net Economic Benefit Per Placement	Value Added per Placement
							Avg. Cost Per Participant	Total Completion Expenditures	Total Expenditure Per Placement	Average Wage	Average Economic Benefit		
Apex Training Center - Main Campus	2	2	2	100.00 %	2	100.00 %	\$ 3,800.80	\$ 7,601.60	\$ 3,800.80	\$ 15.00	\$ 31,200.00	\$ 27,399.20	\$ 7.21
New Horizons	12	12	11	91.67 %	11	100.00 %	\$ 8,750.00	\$ 105,000.00	\$ 9,545.45	\$ 19.31	\$ 40,155.35	\$ 30,609.89	\$ 3.21
The Academy -- Fort Lauderdale Campus	2	2	2	100.00 %	2	100.00 %	\$ 7,694.50	\$ 15,389.00	\$ 7,694.50	\$ 18.94	\$ 39,384.80	\$ 31,690.30	\$ 4.12
The Academy -- Miami Campus	12	11	11	100.00 %	11	100.00 %	\$ 9,305.54	\$ 102,360.96	\$ 9,305.54	\$ 20.69	\$ 43,038.98	\$ 33,733.44	\$ 3.63
Wyncode Academy	1	1	1	100.00 %	1	100.00 %	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 24.04	\$ 50,003.20	\$ 45,003.20	\$ 9.00
	29	28	27	96.43 %	27	100.00 %	\$ 8,436.45	\$ 236,220.65	\$ 8,748.91	\$ 19.70	\$ 40,974.46	\$ 32,225.55	\$ 3.68



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

DATE: 12/12/2019

AGENDA ITEM NUMBER: 8d

AGENDA ITEM SUBJECT: YOUTH SERVICES BALANCED SCORECARD UPDATE

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

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

BACKGROUND:

The Youth Balance Scorecard measures the performance of contracted Workforce Development Area (WDA) 23 Youth Service providers. The Youth Balanced Scorecard was recently updated to provide detailed information regarding the first quarter program performance for Program Year (PY) 2019-2020. The report measures New Enrollments, Measurable Skills Gains, Credential Attainment, and Workforce Innovation and Opportunity Act (WIOA) Follow Up. The time period for the Youth Balance Scorecard Report is from July 1, 2019 thru September 30, 2019.

Performance Indicators:

- New Enrollments is used to measure the number new youth participants engaged/enrolled in the WIOA youth program.
- The Measurable Skills Gain indicator is used to measure the interim progress of participants who are enrolled in education or training services (basic skills, work readiness skills, and occupational skills) for the specified reporting period.
- The Credential Attainment Measure is the percentage of the number of participants enrolled in an education or training program (excluding those in On-the-Job Training and customized training) who attain a recognized postsecondary credential or a secondary school diploma, or its recognized equivalent, during participation in or within one year after exit from the program.
- The Follow-Up measure is the total number of WIOA Youth follow-ups completed divided by the number of all WIOA Youth with a follow-up due during the quarter.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

Youth Balance Scorecard Performance Measures -- In-School Program								
Youth Providers	New Enrollments		Measurable Skills Gain		Credential Attainment		WIOA Follow-Up	
	Standard	Center	Standard	Center	Standard	Center	Standard	Center
AMO	110	26	90%	64%	90%	100%	100%	NDA
CNC	88	48	90%	46%	90%	NDA	100%	NDA
Youth Co-Op - FL Keys	39	NDA	90%	10%	90%	NDA	100%	NDA
Youth Co-Op	172	24	90%	7%	90%	NDA	100%	NDA
Regional Total	409	98	90%	32%	90%	NDA	100%	NDA

Youth Balance Scorecard Performance Measures -- Out-Of-School Program								
Youth Providers	New Enrollments		Measurable Skills Gain		Credential Attainment		WIOA Follow-Up	
	Standard	Center	Standard	Center	Standard	Center	Standard	Center
AMO	21	9	90%	25%	90%	100%	100%	NDA
CASHD	40	15	90%	6%	90%	100%	100%	NDA
CNC	131	17	90%	33%	90%	100%	100%	NDA
Community Coalition	25	30	90%	58%	90%	NDA	100%	NDA
Youth Co-Op - FL Keys	118	35	90%	15%	90%	NDA	100%	NDA
Youth Co-Op	162	6	90%	18%	90%	100%	100%	NDA
Regional Total	497	112	90%	26%	90%	100%	100%	NDA