



SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

FINANCE AND EFFICIENCY

COUNCIL MEETING

Thursday, October 21, 2021

8:30 A.M.

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

The general public may also attend via Zoom (Registration Required): https://us02web.zoom.us/join/tZwod-6gqD4iGtB1r_9f6hTTiLxAUPpsV9CH

AGENDA

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
 - A. September 9, 2021
3. Information - Financial Report – August 2021
4. Information - Bank Reconciliation - July 2021 and August 2021
5. Information – Fiscal Monitoring Activity Reports
6. Recommendation as to Approval to Accept and Allocate Workforce System Funding

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



SFWIB FINANCE EFFICIENCY MEETING

DATE: 10/21/2021

AGENDA ITEM NUMBER: 2A

SFWIB FINANCE AND EFFICIENCY COUNCIL (FEC) MEETING MINUTES

DATE/TIME: September 9, 2021

LOCATION: Miami Dade College- Hialeah Campus
 1780 West 49th Street, Room 2301, Building 2, 3rd Floor
 Hialeah, FL 33012

1. **CALL TO ORDER:** FEC Vice-Chairman Andy Perez called the meeting to order at 9:07am and asked all those present introduce themselves.
2. **ROLL CALL:** 9 members; 5 required; 3 present: No quorum established.

SFWIB FEC MEMBERS PRESENT	SFWIB FEC MEMBERS ABSENT	SFWIB STAFF
Mr. Charles Gibson, Chair Mr. Andy Perez, Vice-Chair Mr. Jeff Bridges	Ms. Brenda Lampon Ms. Camela Glean Jones Ms. Michelle Maxwell	Mr. Rick Beasley Ms. Renee Bennett Mr. Basil Petro
OTHER ATTENDEES		

2A. Approval of Finance and Efficiency Council Meeting Minutes - June 17, 2021

Deferred due to lack of quorum

3. Information - Financial Report – June 2021

FEC Chairman Gibson introduced the item; SFWIB Associate Controller, Ms. Bennett further presented the financial report covering the period of July 1, 2020 thru June 30, 2021:

- Financial report reflects soft closing for June 30, 2021; a number of adjustments and invoices to process, however, when we conduct the hard close we will be closer to our burn rate of 100%.



- Training and Support Expenditures: We are currently at 46.8% (with set-asides); we anticipate somewhat higher expenditures after the hard close. Cause of lower spend: COVID-19 restrictions (i.e., CSSF Career Center closures and subsequent transition to appointments only, reduced foot traffic, etc.).

Executive Director Rick Beasley advised that further advised that we have several training and apprenticeship programs slated to come online shortly which have been accounted for in set-aside funding.

Chairman Gibson inquired about the time allotted to spend the funds set aside and Mr. Beasley provided further details.

Chairman Gibson asked about the PY2020 Summer Youth Internship program for Miami-Dade County Public schools dollars. Ms. Bennett clarified that due to accountant error, an adjustment will be conducted. The accountant accrued for an entire year vs. three months.

SFWIB Staff to review PY2020 audit to confirm accruals allotted.

No further questions or discussions.

4. Information - Bank Reconciliation - May 2021 and June 2021

Executive Director Rick Beasley introduced the item; SFWIB Associate Controller, Ms. Bennett further presented.

5. Information – Fiscal Monitoring Activity Reports

Executive Director Rick Beasley introduced the item; SFWIB Associate Controller, Ms. Bennett further presented.

6. Recommendation as to Approval to Accept and Allocate Workforce System Funding

Executive Director Rick Beasley introduced the item; SFWIB Associate Controller, Ms. Bennett further presented.

By consensus of the members present, the item has been moved to the full board for approval.



7. Recommendation as to Approval to Accept Workforce Innovation and Opportunity Administration (WIOA) State Level Supplemental Funds

Chairman Gibson introduced the item; SFWIB Associate Controller, Ms. Bennett further presented.

By consensus of the members present, the item has been moved to the full board for approval.

8. Recommendation as to Approval to Accept Miami Dade County Public Housing and Community Development Funds

Chairman Gibson introduced the item; SFWIB Associate Controller, Ms. Bennett further presented.

Mr. Rick Beasley further elaborated on the program.

No further questions or discussions.

By consensus of the members present, the item has been moved to the full board for approval.

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



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/21/2021

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: FINANCIAL REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently. Accordingly, the attached un-audited financial report for the month of August 2021 is being presented for review by the Board members.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/21/2021

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: BANK RECONCILIATION

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

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

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

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

Based on the Internal Control Procedures recommended by the Department of Economic Opportunity of the State of Florida, the Finance Committee, at its April 2, 2009 meeting, requested a monthly cash reconciliation report be provided at every committee meeting. Accordingly, the attached cash reconciliation for the months of July 2021 and August 2021 are being presented to the Council for review.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

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

Reconciliation Date: 7/31/21

Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	1,470,256.33 ✓	
Less Checks/Vouchers Drawn	(2,279,070.25) ✓	233
Plus Deposits		
Checks Voided	3,500.00 ✓	1
Deposits	4,300,178.30 ✓	33
Plus Other Items:		N/A
Unreconciled Items:		
Ending Book Balance	<u><u>3,494,864.38</u></u> ✓	
Bank Balance	4,816,857.68 ✓	
Less Checks/Vouchers Outstanding	(1,321,993.30) ✓	306
Other Items:		N/A
Plus Deposits In Transit		
Transfer to operating		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	<u><u>3,494,864.38</u></u>	
Unreconciled Difference	<u><u>0.00</u></u>	

Prepared by: _____

Basil Petro
Asst. Controller, Finance

Approved by: _____

Renee Bennett
Asst. Controller, Finance

8/5/21

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

Reconciliation Date: 8/31/21

Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	3,494,864.38	
Less Checks/Vouchers Drawn	(3,012,287.52) ✓	154
Plus Deposits		
Checks Voided	8,386.98 ✓	2
Deposits	1,871,586.42 ✓	30
Plus Other Items:		N/A
Unreconciled Items:		
Ending Book Balance	2,362,550.26	
Bank Balance	3,648,163.05	
Less Checks/Vouchers Outstanding	(1,285,612.79)	88
Other Items:		N/A
Plus Deposits In Transit		
Transfer to operating		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	2,362,550.26	
Unreconciled Difference	0.00	

Prepared by: _____


 Basil Petro
 Asst. Controller, Finance

Approved by: _____

 9/9/21
 Renee Bennett
 Asst. Controller, Finance



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/21/2021

AGENDA ITEM NUMBER: 5

AGENDA ITEM SUBJECT: ACTIVITY REPORT - INTERNAL MONITORING RESULTS

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

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

In response to said request, SFWIB staff prepared the attached Internal Fiscal Monitoring Activity Report for Program Year 2021-2022, for the period of August 1, 2021 to September 30, 2021.

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

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CareerSource South Florida (CSSF) Board of Directors Meeting October 21, 2021
Office of Continuous Improvement (OCI) Fiscal Unit
Fiscal Monitoring Activity Report from August 1, 2021 to September 30, 2021

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
Arbor E&T, LLC.				
Refugee Employment and Training (RET) 10/1/20 to 9/30/21	\$597,779	\$1,084	* Sampled expenditures were not allocated to the program(s) it benefited; the methodology used to distribute the costs did not follow the percentages approved in the CSSF's budgets. Expenditures pertaining to prior period of performance were recorded in the accounting system as current. These findings resulted in disallowed costs. * Sampled payments for operating expenditures were not remitted to vendors timely.	Yes
CareerSource Centers (CC) 7/1/20 to 6/30/21		\$6,550	* The RET staff incentive distribution for program year 2019-2020 was overstated when compared to the approved budget amount. This finding resulted in disallowed cost. * The positions and salaries projected in the approved budgets did not align with the needs of the organization. A staff was compensated for a position not projected in the budget. Arbor failed to address the discrepancies in the budget modifications submitted to CSSF; however, a budget variance was granted at the end of the program year which enabled Arbor to use other budget line items available to correct the discrepancies noted. * Sampled credit card transaction was incorrectly classified and recorded in the accounting system.	No
* Hialeah Downtown * Northside * North Miami Beach	\$1,048,847 \$1,149,569 \$1,134,681		* The Affirmation/Acknowledgement Form, associated with level 2 background screenings, for all current and prospective staff were not submitted to CSSF's Quality Assurance Coordinator ten (10) business days prior to employment, volunteerism, or performance of any work for any CSSF funded programs, as required by the executed contracts. * Arbor failed to submit the Self-Assessment Questionnaire (SAQ) and the documents set forth as Attachment A of the SAQ to OCI Unit no later than sixty (60) calendar days after the beginning of the program year as required by the RET contract.	Yes
			* The Cost Allocation Plan (CAP) and Indirect Cost Rate (ICR) Proposal were not submitted to CSSF's Finance Unit on time, as specified in the CareerSource South Florida executed contracts and CareerSource Florida Administrative Policy Number 86. Observation: OCI noted lack of proper segregation of duties on the credit card procedures for office supplies purchases.	No
Total Funded	\$ 3,930,876			
Big Brothers Big Sisters of Miami, Inc.				
Youth Program: Take Stock in Children Scholarship 7/1/20 to 6/30/21	\$250,000	None	* CSSF and OCI would like to commend Big Brothers Big Sisters of Miami, Inc. on doing a good job with the completeness, and maintenance of documentation of financial management, internal controls, and compliance with the regulations and stipulations of the executed contract, for the program year reviewed.	N/A
Total Funded	\$ 250,000			
Lutheran Services Florida, Inc.				
Refugee Employment and Training (RET) 10/1/20 to 9/30/21	\$1,473,666	\$3,700	* Non-compliance and recordkeeping issues were noted during the review of sampled RET program clients' case files. Although the clients verbally corroborated the referral and employment data, two (2) monthly placements were not logged into the Employ Miami-Dade/Employ Monroe database as required by the executed contract. This resulted in disallowed costs. * Sampled payments for operating expenditures were not remitted to vendors timely.	Yes
Total Funded	\$ 1,473,666			
Total Funds Reviewed	\$ 5,654,542			
REFUGEE FILES REVIEWED - Adults Mankind Organization, Inc.				
Refugee Employment and Training (RET) 10/1/20 to 9/30/21	\$1,203,830	\$14,800	* The RET verifications conducted with clients and employer of record revealed discrepancies in 18% of the sample, and/or the information could not be effectively verified as compared to the information entered in the RET Employment and Career Laddering Placement forms maintained. This resulted in disallowed costs. * A conflict of interest was identified in 7% of the sample; the service provider representative for the job referrals was related to the employer of record. It is noteworthy to mention, the contractor notified CSSF that the service provider is no longer working with the organization. * A recordkeeping deficiency was noted for the employer of record's information uploaded in the Employ Miami Dade/Employ Monroe database and entered in the Employment and Career Laddering Placement form.	No
OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED				
Background: As a Federal awarding agency, CSSF has certain responsibilities as it relates to the review of the Uniform Guidance. Pursuant to Title 2, U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards (Uniform Guidance), as a pass-through agent of federal funds, CSSF is required and resolve all administrative findings and questioned costs identified in the Independent Auditor's Report of those agencies CSSF contract with (subrecipients); some responsibilities encompassed the following: (1) Ensure that audits are completed and reports are received in a timely manner, in accordance with the requirements. (2) Provide technical advice and counsel to auditees and auditors as requested. (3) Follow-up on audit findings to ensure the recipient takes appropriate and timely corrective actions. As part of audit follow-up, CSSF must: (i) Issue a management decision letter as prescribed in Title 2 CFR §200.521 and, (ii) Monitor the recipient taking appropriate and timely corrective actions.				
Final Management Decision Letter Issued: Adults Mankind Organization, Inc., Community Coalition, Inc.				
PLAN OF CORRECTIVE ACTIONS (POCAs) REVIEWED				
POCAs reviewed for PY'20-21 Annual Administrative Monitoring: Lutheran Services Florida, Inc. POCA reviewed for PY'20-21 Refugee Clients' Case Files Monitoring: Adults Mankind Organization, Inc.				



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 10/21/2021

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to accept an additional \$922,164.06 in Workforce System Funding, as set forth below.

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

STRATEGIC PROJECT: **Improve employment outcomes**

BACKGROUND:

The South Florida Workforce Investment Board (SFWIB) received several Notice of Fund Availability (NFA) from the Department of Economic Opportunity (DEO) of the State of Florida. The following is a list of NFA for various workforce programs for Workforce Development Area 23 to operate the employment and training services:

Date Received	NFA #	Funding / Program	Initial Award	Award Increase	Total Award Amount
August 18, 2021	039414	Welfare Transition	\$ 5,911,944.83	\$ 217,386.13	\$ 6,129,330.96
September 3, 2021	039550	Disabled Veterans	\$ 54,940.00	\$ 3,901.00	\$ 58,841.00
September 3, 2021	039703	Local Veterans	\$ 30,842.00	\$ 4,101.00	\$ 34,943.00
October 8, 2021	039485	SNAP	\$ 949,766.00	\$ 6,917.93	\$ 956,683.93
August 20, 2021	040363	Rapid Response	\$ -	\$ 613,306.00	\$ 613,306.00
August 25, 2021	040456	Military Family Employment	\$ -	\$ 76,552.00	\$ 76,552.00
TOTAL			\$ 6,947,492.83	\$ 922,164.06	\$ 7,869,656.89

FUNDING: Workforce System Funding

PERFORMANCE: N/A

NO ATTACHMENT