



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
FINANCE AND EFFICIENCY  
COUNCIL MEETING  
Thursday, February 17, 2022  
8:30 A.M.**

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

The public may choose to view the session online via Zoom. **Registration is required:**  
[https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r\\_9f6hTTiLxAUPpsV9CH](https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTTiLxAUPpsV9CH)

**AGENDA**

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
  - A. December 16, 2021
3. Information - Financial Report – December 2021
4. Information - Bank Reconciliation – November 2021, December 2021 and January 2022
5. Information – Fiscal Monitoring Activity Reports
6. Recommendation as to Approval to Accept Additional 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."





## 2. Approval of Finance and Efficiency Council Meeting Minutes – September 9, 2021 and October 21, 2021

Mr. Kenneth Scott moved the approval of September 9, 2021 and October 21, 2021 meeting minutes. Motion seconded by Vice-Chairman Perez; **Motion Passed Unanimously**

**(All in favor with no opposition)**

## 3. Information - Financial Report – October 2021

Chairman Gibson introduced the item; Ms. Bennett presented unaudited financials for October 31, 2021.

A correction is required for Greater Miami Chamber of Commerce and will be reflected in November's financials.

There were no questions or further discussion.

## 4. Information - Bank Reconciliation - September 2021 and October 2021

Chairman Gibson introduced the item; Ms. Bennett continued the presentation to discuss bank reconciliation for September and October 2021.

There were no questions or further discussion.

## 5. Information – Fiscal Monitoring Activity Reports

Chairman Gibson introduced the item; Ms. Bennett further presented

Two service providers were monitored by OCI:

- Black Economic Development Coalition – several findings, namely:
  - 1) Issues with contractual requirements (self-assessment questionnaire outstanding)
  - 2) Outstanding documentation (financial statements and payroll records)
  - 3) Policies and procedures did not provide information protections for employees under the Whistleblower Act.
  - 4) Did not adhere to the terms printed on their checks; several outstanding for more than 90 days.



- 5) Questions around financial statements submitted to OCI; financial statements do not tie to their 990. They are working with their CPA to submit corrected financial statements and will be submitting a plan of corrective action.
  - Miami-Dade Chamber of Commerce – self-assessment questionnaire outstanding.
  - There were no disallowances for either organization.

Mr. Beasley shared that the fiscal monitoring reports are presented to the Board to ensure transparency and provide awareness of evaluations conducted on service providers.

No further questions or commentary.

## **6. Information – Grantee/Sub-Grantee Agreement Matrix**

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

DEO has now required workforce boards across the state of Florida to enter into an into a Grantee/Sub-Grantee Agreement. CSSF staff has placed requirements inside of a matrix to ensure compliance. Each unit has reviewed the sections and identified areas of compliance vs. areas that require improvement or clarification from DEO. Mr. Beasley is sharing the information with the board to ensure transparency.

CSSF staff will review the matrix annually to ensure compliance.

No questions or commentary presented.

## **7. Recommendation as to Approval to Accept Fiscal Year 2020-2021 Audit Reports**

Chairman Gibson introduced the item; Mr. Beasley explained the item and introduced the auditing agency, Anthony Brunson, P.A., for further presentation.

The final draft of the audit report is presented to the Finance and Efficiency Council for review. A detailed/full PowerPoint presentation will be reviewed during the SFWIB meeting.

Chairman Gibson asked for clarification on deferred inflows of resources; does that refer to programs that we have committed to pay?

Mr. Brunson explained that deferred inflow of resources equates to monies received from DEO to run programs that have not yet been earned.



Chairman Gibson asked if there is an expiration period for compensated absences.

Mr. Beasley explained that compensated absences are a potential liability we incur because we are County employees. Miami-Dade County has increased the ability for staff to carry over 750 hours for annual and 1,000 hours for sick time (based on the employee specifics around years of service and position).

Mr. Brunson further added that we would need to adjust the amount listed in the reports due to the recent change in County policy.

Chairman Gibson asked for about the projected reduction in costs listed under Note 10 – Lease Commitments.

Mr. Beasley explained that all CSSF leases carry an out clause that have been implemented as a safeguard, if we should experience a reduction of funding. CSSF is currently evaluating our centers, and associated leases, to consolidate and/or find locations that can be provided free or at a significantly reduced rate.

In the coming months, the Northside facility will be transitioning to Flora Heights where costs have been decreased. By CSSF partnering with Miami-Dade College, we have expanded by eight (8) locations at minimal expense.

No further questions or concerns presented.

**Mr. Kenneth Scott moved the approval to recommend to the Board Fiscal Year 2020-2021 Audit Reports; Ms. Brenda Lampon seconded; Motion Passed by Unanimous Consent**

**8. Recommendation as to Approval to Release a Request for Qualification (RFQ) for Fiscal Years 2022-2024 External Auditing Services**

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

Staff seeks Council approval to recommend to the Board authorization to release an RFP for auditing services. We are initiating this process now to ensure selected auditors can begin on July 1, 2022.

No further questions or concerns presented.



**Mr. Kenneth Scott moved the approval to accept approval to recommend to the Board the release of a Request for Qualification (RFQ) for FY2022-2024 External Auditing Services; Ms. Brenda Lampon seconded; Motion Passed by Unanimous Consent**

9. Recommendation as to Approval to Accept Workforce System Funding

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

Staff requests that Council recommend to the Board to approve the acceptance of additional funding in the amount of \$21,000 for veterans services.

**Mr. Kenneth Scott moved the approval to accept approval to recommend to the Board the acceptance of additional Workforce System Funding; Ms. Brenda Lampon seconded; Motion Passed by Unanimous Consent**

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



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/17/2022

**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 December 2021 is being presented for review by the Board members.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*

**Accompanying Notes to the Financial Report (unaudited)  
For the Period of July 1, 2021 through December 31, 2021**

**Budget Variance Explanations**

- Facilities expenditures are at 32.5% compared to the standard burn rate of 50% mainly because no funds have been spent yet on Capital - Software & Hardware
- YWCA, FMU, and St. Thomas expenditures, under Other Programs and Projects, were 3.6% of the budget mainly because the career development centers on the campuses of Florida Memorial University (FMU) and St. Thomas University haven't started yet.





**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/17/2022

**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 November 2021 and December 2021 are being presented to the Council for review.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/17/2022

**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 December 1, 2021 to January 31, 2022.

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 February 17, 2022  
Office of Continuous Improvement (OCI) Fiscal Unit  
Fiscal Monitoring Activity Report from December 1, 2021 to January 31, 2022

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
<b>Camara de Comercio Latina de Los Estados Unidos (CAMACOL), Inc.</b>				
<b>Rapid Response and Layoff Aversion (RRLA)</b> 3/9/20 to 6/30/21 and 7/1/21 to 6/30/22		\$123.04	* A sample expenditure did not meet the standard of allocable cost; it was found not to be necessary for the performance of the federal award, and was not allocated to the federal award in accordance with relative benefits received. As a result, the cost associated with this expenditure was disallowed.	No
	\$115,000		* CAMACOL did not enroll as an employer in the United States (U.S.) Department of Homeland Security's Verification of Employment Eligibility (E-Verify) System, as required by the Florida Statutes and the executed contracts. During the monitoring, CAMACOL provided evidence of the enrollment process.	
	\$75,000		* The Affirmation & Acknowledgement Forms, which confirm Level 1 background screening completion and staff eligibility for volunteering or employment, were submitted to CSSF prior to performing the background screenings. The forms submitted were also incomplete.	
			* CAMACOL did not provide documented evidence that Level 1 background screenings were conducted for all CSSF funded staff, resulting in being out of compliance with Florida Statutes and the executed contracts. Upon OCI's inquiry, during the monitoring, CAMACOL performed the background screenings.	
			* Segregation of duties and internal controls were in need of improvement in the Accounting Department, as well as, the Accounting Manual which did not describe procedures for effective internal controls nor the bank reconciliation process. There was no documented evidence that the sampled bank reconciliations were performed timely.  * Bi-weekly salaries for sampled staff as shown on payroll records were more than 50% greater than the projected salaries in the CSSF's approved program budgets; nonetheless, the reimbursement requests submitted to CSSF were based on the approved budgeted figures.	
<b>Total Funded</b>	<b>\$ 190,000</b>	<b>\$ 123.04</b>		
<b>Greater Miami Chamber of Commerce, Inc. (GMCC)</b>				
<b>Rapid Response and Layoff Aversion (RRLA)</b> 3/9/20 to 6/30/21	\$476,000		* GMCC did not adhere with specified contractual requirements. The Affirmation/Acknowledgement Form associated with Level 1 background screenings for current and prospective staff was not submitted to CSSF's Quality Assurance Supervisor to confirm all employees were eligible for employment. In addition, there was not documented evidence the background screenings were performed prior to employment, this was noted in 25% of the sampled employee records.	No
			* The Employment Eligibility Verification Form, USCIS Form I-9, and the Employee's Withholding Certificate Form, IRS Form W-4, were not completed for all sampled employees. The forms were completed and submitted for review during the course of the monitoring.	
			* Sampled bank account reconciliation as of 5/31/21 included a list of outstanding checks which dates ranged from March 2016 to March 2020. There was no documented evidence due diligence was performed for these checks; GMCC did not follow the Florida Statutes, Title XL - Real and Personal Property, Chapter 717 - Disposition of Unclaimed Property, for those stale dated checks.  <u>Observation:</u> GMCC's Accounting Manual did not include procedures for staled dated checks, or indicate when a check would be voided; nor the steps or actions for following up with recipients on unclaimed/outstanding checks. It was recommended as best business practices that the policies should include standard operating procedures for void and stale dated checks, and the processes associated with the persons responsible for completing the tasks.	
<b>Total Funded</b>	<b>\$ 476,000</b>			
<b>Total Funds Reviewed</b>	<b>\$ 666,000</b>			
<b>OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED</b>				
<p><b>Background:</b> 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:</p> <p>(1) Ensure that audits are completed and reports are received in a timely manner, in accordance with the requirements.</p> <p>(2) Provide technical advice and counsel to auditees and auditors as requested.</p> <p>(3) Follow-up on audit findings to ensure the recipient takes appropriate and timely corrective actions. As part of audit follow-up, CSSF must:</p> <p style="margin-left: 20px;">(i) Issue a management decision letter as prescribed in Title 2 CFR §200.521 and,</p> <p style="margin-left: 20px;">(ii) Monitor the recipient taking appropriate and timely corrective actions.</p>				
Final Management Decision Letter Issued: Big Brothers Big Sisters of Miami, Inc., Youth Co-op, Inc.				
<b>PLAN OF CORRECTIVE ACTIONS (POCAs) REVIEWED</b>				
POCA reviewed for PY'19-21 Annual Administrative Monitoring: Black Economic Development Coalition, Inc., Greater Miami Chamber of Commerce, Inc., The Miami-Dade Chamber of Commerce, Inc.				



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 2/17/2022

**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 \$1,527,331.55 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
December 21, 2021	040133	TANF	\$ 1,950,654.00	\$ 478,902.55	\$ 2,429,556.55
January 21, 2022	040899	Get There Faster At-Risk Floridians	\$ -	\$ 1,022,450.00	\$ 1,022,450.00
January 31, 2022	040853	Veterans Program	\$ 4,476.00	\$ 6,254.00	\$ 10,730.00
January 31, 2022	039703	Local Veterans	\$ 51,787.00	\$ 6,642.00	\$ 58,429.00
January 31, 2022	039550	Disabled Veterans	\$ 101,893.00	\$ 13,083.00	\$ 114,976.00
<b>TOTAL</b>			<b>\$ 2,108,810.00</b>	<b>\$ 1,527,331.55</b>	<b>\$ 3,636,141.55</b>

**FUNDING:** Workforce System Funding

**PERFORMANCE:** N/A

*NO ATTACHMENT*