



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD  
FINANCE AND EFFICIENCY  
COUNCIL MEETING  
THURSDAY, APRIL 28, 2022  
8:30 A.M.**

DoubleTree by Hilton Miami Airport Hotel  
**Royal Poinciana Ballroom - Conference Room A**  
711 NW 72nd Avenue  
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. February 17, 2022
3. Information - Financial Report – February 2022
4. Information - Bank Reconciliation – February 2022 and March 2022
5. Information – Fiscal Monitoring Activity Reports
6. Recommendation as to Approval to Accept 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 AND EFFICIENCY COUNCIL MEETING**

**DATE:** 04/28/2022

**AGENDA ITEM:** 2A

**AGENDA TOPIC:** MEETING MINUTES

**SFWIB FINANCE AND EFFICIENCY COUNCIL MEETING MINUTES**

**DATE/TIME:** February 17, 2022, 8:30AM

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

**Zoom:** <https://us02web.zoom.us/join/9876543210>

**1. CALL TO ORDER:** 8:46AM

**ROLL CALL:** 9 members; 6 required; 4 present: No Quorum.

<b>SFWIB FEC MEMBERS PRESENT</b>	<b>SFWIB FEC MEMBERS ABSENT</b>	<b>SFWIB STAFF</b>
Gibson, Charles, Chair Perez, Andy, Vice-Chair (Zoom)  Bridges, Jeff (Zoom) Glean-Jones, Camela (Zoom) Lampon, Brenda (Zoom)	Adrover, Bernardo Datorre, Roberto Maxwell, Michelle Scott, Kenneth  <b>SFWIB FEC MEMBERS EXCUSED</b>	Beasley, Rick Bennett, Renee Petro, Basil  <b>ADMINISTRATION/IT</b> Almonte, Ivan
<b>OTHER ATTENDEES</b>		

Agenda items are displayed in the order they were discussed.

**3. Information - Financial Report – December 2021**



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

### **Budget Variances**

- Headquarter costs are running at 41.3%
- Youth Services are at 39.1% due to lower than expected enrollment. Ms. Bennett noted that this is a statewide trend.
- Facilities expenditures are at 32.5% compared to the standard burn rate of 50%; expect remaining funds to be used for Capital - Software & Hardware toward the end of the year.
- Other Programs & Projects expenditures are at 53.5%; the increase is due to the summer youth programs that concluded in September 2021.
- Transport Services (not listed) are at 22%, following the same trend as Youth Services with lower than expected enrollment.

Mr. Beasley shared that Training and Support amount allocated is incorrect (9MM allocated; it looks like \$13MM). The SAMS adjustment, which is what Service Providers use to issue ITAs, makes it appear as though we have allocated \$13MM. The Finance team will be reviewing and making necessary adjustments to the spreadsheet to ensure the numbers are as accurate as possible.

There were no questions or further discussion.

#### **4. Information - Bank Reconciliation – November 2021, December 2021, January 2022**

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. Approval of Finance and Efficiency Council Meeting Minutes – December 16, 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)**

#### **7. Recommendation as to Approval to Accept Additional Workforce System Funding**

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.



## 8. 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**

**9. 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**

**10. 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:** 4/28/2022

**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 February 2022 is being presented for review by the Board members.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 4/28/2022

**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 February 2022 and March 2022 are being presented to the Council for review.

**FUNDING:** N/A

**PERFORMANCE:** N/A

*ATTACHMENT*





**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 4/28/2022

**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 February 1, 2022 to March 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 April 28, 2022  
Office of Continuous Improvement (OCI) Fiscal Unit  
Fiscal Monitoring Activity Report from February 1, 2022 to March 31, 2022

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
<b>Community Coalition, Inc. (Community Coalition)</b>				
Out-of-School Youth (OSY) 7/1/21 to 6/30/22	\$699,305		* Credit card reconciliations were not performed on time; consequently, charges to the credit card account were not correctly recorded into the accounting system or accrued in the months which the benefits/services were received. They were recorded instead, after the performance period.	No
			* Segregation of responsibilities was not present in the credit card process. The President of the Board of Directors, who is an active credit card user of the account, was the person reviewing and approving the credit card transactions and the monthly credit card payments.  * Supporting documentation for a sampled credit card transaction was not submitted as requested.  * Prior year monitoring recommended updating the Chief Financial Officer (CFO)'s name on the AMEX credit card statements. However, the statements still showed the CFO's maiden name.  * In thirteen (13) instances or 62% of the sampled expenditures, the payments were not remitted to vendors in a timely manner.	Yes
			* Community Coalition did not adhere to its existing policies and procedures, as adequate follow-ups were not performed on outstanding checks over ninety (90) days.  * The Affirmation/Acknowledgement Form, which confirms Level 2 background screening completion and staff eligibility for volunteering or employment, was not submitted to CSSF's Quality Assurance Coordinator as required by the executed contract ten (10) business days prior to employment, volunteerism, or performance of any work for any CSSF funded program. The Form was submitted on 12/8/21, during the course of the monitoring.  <u>Observation:</u> Community Coalition's existing Accounting Policies and Procedures (revised 2021) did not include guidelines for following up on outstanding/unclaimed property, or escheatment procedures, or when stale dated checks would be transferred to a stale dated account.	No
<b>Total Funded</b>	<b>\$ 699,305</b>			
<b>Greater Miami Service Corps (GMSC)</b>				
Out-of-School Youth (OSY) 7/1/21 to 6/30/22	\$554,893		* OCI reviewed GMSC's policies and procedures, evaluated the adequacy of the existing internal controls for fiscal management, reviewed the agency's financial health, recordkeeping, compliance with documentation requirements, and its capability in managing human resources issues.  CSSF and OCI commended GMSC for maintaining adequate supporting documentation and effective internal controls, and compliance with rules, regulations and stipulations of the executed contract, for the program year reviewed.	N/A
<b>Total Funded</b>	<b>\$ 554,893</b>			
<b>The Beacon Council Economic Development Foundation, Inc. (BCEDF)</b>				
Miami Community Ventures (MCV) 7/1/20 to 6/30/21	\$300,000		The monitoring noted non-compliance with the following CSSF contractual requirements:  * The Affirmation & Acknowledgement Form which confirms the background screening completion and staff eligibility for volunteering or employment, was not submitted to CSSF's Quality Assurance Coordinator.  * The Self-Assessment Questionnaire was not submitted to CSSF's Office of Continuous Improvement.	No
<b>Total Funded</b>	<b>\$ 300,000</b>			
<b>The Miami-Dade Chamber of Commerce, Inc. (MDCC)</b>				
Rapid Response and Layoff Aversion (RRLA) 7/1/21 to 6/30/22	\$75,000		* OCI reviewed MDCC's policies and procedures, evaluated the adequacy of the existing internal controls for fiscal management, reviewed the agency's financial health, recordkeeping, compliance with documentation requirements, and its capability in managing human resources issues.  CSSF and OCI commended MDCC for maintaining adequate supporting documentation and effective internal controls, and compliance with rules, regulations and stipulations of the executed contract, for the program year reviewed.	N/A
<b>Total Funded</b>	<b>\$ 75,000</b>			
<b>Total Funds Reviewed</b>	<b>\$ 1,629,198</b>			
<b>PLAN OF CORRECTIVE ACTIONS (POCAs) REVIEWED</b>				
POCA reviewed for PY'19-21 and 21-22 Annual Administrative Monitoring: Camara de Comercio Latina de Los Estados Unidos (CAMACOL), Inc.				
POCA reviewed for PY'21-22 Annual Administrative Monitoring: Community Coalition, Inc.				



**SFWIB FINANCE EFFICIENCY COUNCIL**

**DATE:** 4/28/2022

**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 \$5,887.00 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 a Notice of Fund Availability (NFA) from the Department of Economic Opportunity (DEO) of the State of Florida. The following is an NFA for the Veterans workforce program for Workforce Development Area 23 to operate employment and training services:

Date Received	NFA #	Funding / Program	Initial Award	Award Increase	Total Award Amount
March 30, 2022	040853	Veterans Program	\$ 13,857.00	\$ 5,887.00	\$ 19,744.00
<b>TOTAL</b>			<b>\$ 13,857.00</b>	<b>\$ 5,887.00</b>	<b>\$ 19,744.00</b>

**FUNDING:** Workforce System Funding

**PERFORMANCE:** N/A

*NO ATTACHMENT*